



FRIENDS OF EASTBOURNE HOSPITAL

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 AUGUST 2023**

CHARITY NUMBER: 220592

Caladine Ltd
Chantry House
22 Upperton Road
Eastbourne, East Sussex
BN21 1BF

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

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FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number

220592

Principal address

Friends Office
District General Hospital
Kings Drive
Eastbourne, East Sussex
BN21 2UD

Trustees

Dr P Nash – resigned as President and Trustee 23 November 2022

Mrs J K S Boyce-Sharpe President

Dr A J Walmsley Chairman

Mrs A P Caffyn

Mrs R G Cameron

Ms T Hamblin

Mr M B Harris – appointed 16 February 2023

Ms T E Henson – appointed 23 November 2022

Mrs C M Lock

Mrs M Lonsdale – resigned 15 May 2023

Mr H W Parker

Mrs B K Phillips

Mr G S Stone

Mrs G L Woolley

Treasurer

Mr P G Skilbeck FCA

Auditors / Independent examiners

Caladine Ltd
Chantry House
22 Upperton Road
Eastbourne, East Sussex
BN21 1BF

Bankers

Barclays Bank plc
Leicester Servicing Centre
Leicester
LE87 2BB

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report and financial statements of the charity for the year ended 31 August 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, applicable law and United Kingdom Accounting Standards. The charity is a public benefit entity.

Objectives and activities for the public benefit

The charity's purpose is to raise voluntary funds to provide extra equipment, amenities and services for the patients and staff at the Eastbourne District General Hospital (the Hospital) under the control of East Sussex Hospitals Trust (ESHT) and its associated community services provided centrally by ESHT. The charity additionally aims to encourage the interest and support of the public for the staff, patients and the work of the Trust.

The trustees are aware that there is guidance issued by the Charity Commission on Public Benefit. The trustees willingly accept, and confirm their regard for, this responsibility: the Hospital serves the population of Eastbourne and a substantial part of the surrounding county of East Sussex. Every patient, visitor and member of staff has the potential to benefit from the services and equipment provided by the charity. Therefore, everyone who lives in the substantial catchment area of the Hospital may benefit - including the many thousands of annual visitors to the area.

The charity raises its funds through a number of sources including legacies, donations and direct fundraising activities throughout the year. In addition, the charity is determined to continue to provide a service to the Hospital, its patients, staff and visitors. It does this through:

Two shops - a main shop in the entrance to the Hospital and a staff shop.

A trolley service around wards for the convenience of staff and of patients who are unable to visit the other shops.

A morning trolley service to all departments for the convenience of staff.

A small café within the radiotherapy department of the Hospital.

The two shops and the café are under the management of a salaried manageress assisted by part-time deputies. The shops, the trolley service and the café are otherwise wholly staffed by volunteers with all surpluses generated by these activities being used to further the objectives of the charity.

For the purpose of carrying out the above objectives but not further or otherwise, the charity shall have the following powers:

- to provide funds for extra services, equipment and amenities for patients and staff and to make donations where expenditure has been recommended by ESHT and has been approved by the Executive Committee.
- to encourage voluntary work in the Hospital.
- to provide a link between the Hospital and the community

Volunteers

Volunteers are essential to the success of the charity. In the shops, trolley service and at fund-raising events, it is estimated that they give an amazing 20,600 man hours of voluntary service per year. Volunteers assist with every activity undertaken by the charity, be that a small coffee morning, a sponsored event or a major function such as a fête or ball. It is impossible to quantify these hours or the numbers involved but their contribution to the success of the charity is both invaluable and very much appreciated.

Achievements and performance

Whenever appropriate, the charity requests ESHT to identify major projects that it would like the charity to consider as their major objective for the future period. These projects, having been agreed with the trustees, are presented to the Annual General Meeting. The special project for 2022/23 has been to assist the Trust with equipment for the expansion of the cardiology department with a contribution of £400,000.

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

Separate from the above, the charity continues to fund equipment and support many other areas of the Hospital, including educational bursaries where funding for staff at the Hospital is not otherwise available through the NHS.

The main fundraising activities of the charity during the year include:

- an art exhibition
- a tennis tournament
- a wine tasting evening
- a fashion show
- a race night
- quiz evenings and supper evenings
- an autumn fair
- open gardens events
- 'free wills' arrangements through the kindness of local solicitors
- individually organized coffee mornings and events

As in previous years, the charity has continued to benefit from many individual donations and donations in lieu of flowers, as well as events organized by individuals and small groups. These are too numerous to set out in detail but, again, are of course very gratefully received. Legacies have of course also formed a very welcome and significant source of income.

Financial review

For the year ended 31 August 2023, there was a welcome increase in the level of unrestricted donations and, as mentioned above, a significant increase in the proceeds from fund-raising activities, shop trading and other income as we emerge from the Covid pandemic. However, the amount received from legacies decreased in the year, resulting in total income from all sources, after direct expenses, of £786,670 as against a figure of £792,741 in the previous year.

By nature, the amounts available for grant and the performance of the charity are largely dependent on the receipt of voluntary funds and for this reason, objectives cannot be set with any accuracy. However, as funds became available, significant grants were made over and above the major project. These totalled £311,425 and included significant assistance to the ophthalmology and emergency departments of the Hospital.

The trustees are satisfied with the financial position of the charity at the end of the year. A total of £525,697 is held awaiting draw-down by ESHT in respect of designated bids, including £350,000 relating to the special project for this year. There are funds available for future grants of £266,852 although the trustees consider it important to note that this figure includes substantial legacies where probate has been granted but which will not be considered available for grant until the funds are actually received.

From the total funds held at the year end, certain amounts are retained or committed, as follows:-

- As noted below, the trustees conservatively maintain a capital reserve of £50,000 which is not considered available for grant,
- There is a restricted fund of £35,972 held for the benefit of staff at the Hospital which will be made available as requests for grants are considered and agreed by the trustees,
- Further restricted funds of £12,852 are held for donation when purchases are completed by ESHT,
- Agreed grants are outstanding in the sum of £525,696. These will also be finalised for donation when purchases are completed by ESHT.

Subject to the timing of receipt of legacies and other funds, there is therefore an amount of unrestricted funds totalling £266,852 which is available for future requests and agreement of grants by the trustees.

Future Developments

Under the circumstances, the trustees are very satisfied with the results for the year and are confident that the objectives of the charity will continue to be met in the future. There are no material uncertainties about the charity's ability to continue. Whilst proceeding towards financing of major projects for the forthcoming year, it is anticipated that other grants will continue to be made on a conservative basis as funds become available.

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

Investment policy and objectives

The charity does not, as a rule, receive endowment or capital trust funds. Since it is the policy to allocate funds as soon as practicable the charity does not normally need to hold funds on a medium or long term basis. As the ESH management indicate that adequate notice can be given before funds are needed, the trustees continue their policy of keeping the funds allocated to the projects until they are required.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees regularly review and consider the major risks to which the charity is potentially exposed. A major risk is one that, if materialized, would have a significant adverse impact on the charity's ability to function and achieve its aims and objectives. They are not averse to taking reasonable risks as part of their strategy to achieve the charity's objectives. Grant funds are not allocated until funds have been received or can conservatively be anticipated and the trustees consider that the charity is therefore protected from significant financial risk.

The trustees expect all staff and volunteers, when engaging in any activity, to consider the risks it poses and to act in accordance with any recommendations made for risk management.

The trustees expect that the staff and volunteers shall not engage in additional types of activity on behalf of the charity, for example new forms of fundraising or service provision, without informing them. In any such case, a proposal - including an analysis of the possible risks posed to the charity - is to be presented to the trustees for prior approval.

Reserves policy

The reserves policy of the charity is to maintain a fund that is needed to support replacement items and maintenance in the shops and offices. It is the trustees' policy to utilize all other available funds as soon as practicable in line with the identified needs of the Hospital. It is also the policy that all such requests are submitted to the trustees for consideration only after they have been agreed as necessary by the ESH senior management.

Bearing in mind the low level of risk faced by the charity, the trustees consider that it is reasonable for the charity to retain £50,000 in reserve. This amount is to cover a proportion of annual general expenses and any shortfall in funds for the charity's main project or other commitments due to a fall in bequests or fundraising. The figure is based on the charity's yearly commitments to purchasing equipment and the main projects, as well as salary costs, insurance and office costs.

Structure, governance and management

The charity was established in 1953, having previously been known as The Eastbourne Hospitals Patients' Association established in 1948, and is affiliated to ATTEND. The charity is controlled by its governing document, a deed of trust, and is an unincorporated charity.

New trustees may be co-opted during the year, with their appointment ratified by the membership at the following Annual General Meeting, and triennially thereafter. All necessary familiarization procedures are followed for new trustees. The president, chairman and vice chairman are subject to appointment and reappointment by the membership in accordance with the trust deed. In addition, nominations for all positions are invited from the membership prior to each Annual General Meeting.

The trustees form the Executive Committee which makes all policy decisions and oversees the activities of the charity. Sub-committees are created on an ad hoc basis and are led by trustees who report back to the regular meeting of the Executive Committee. The Executive Committee is joined regularly by a senior member of the ESH main board.

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

Key management personnel remuneration

The trustees consider the board of trustees, the treasurer and the two part-time administration staff as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Arrangements for setting the remuneration of other key management personnel are made by the trustees on a normal commercial basis.

Trustees' responsibilities in relation to the financial statements

The charity's trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 16 October 2023 and signed on their behalf by:



Dr A J Walmsley – Chairman

10 November 2023

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF EASTBOURNE HOSPITAL

I report to the trustees on my examination of the financial statements of Friends of Eastbourne Hospital (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.


Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2) the financial statements did not accord with those records; or
- 3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Colin Dadswell FCA FCCA DChA

13 November 2023

Caladine Limited
Chantry House,
22 Upperton Road,
Eastbourne, East Sussex.
BN21 1BF

FRIENDS OF EASTBOURNE HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOMING RESOURCES						
Voluntary income	2	160,541	-	33,036	193,577	322,520
Income from charitable activities and other trading activities	3	588,980	-	-	588,980	469,592
Investment income	4	4,113	-	-	4,113	629
Total income		753,634	-	33,036	786,670	792,741
RESOURCES EXPENDED						
Expenditure on raising funds						
- voluntary income	5	1,217	-	-	1,217	1,224
- charitable activities and other trading activities	6	428,576	-	-	428,576	354,514
Expenditure on charitable activities	7	61,465	187,377	114,212	363,054	793,183
Total expenditure		491,258	187,377	114,212	792,847	1,148,921
NET INCOME/(EXPENDITURE)						
BEFORE TRANSFERS		262,376	(187,377)	(81,176)	(6,177)	(356,180)
Transfers between funds	17	(323,347)	357,400	(34,053)	-	-
Net movement in funds		(60,971)	170,023	(115,229)	(6,177)	(356,180)
RECONCILIATION OF FUNDS						
Total funds brought forward		427,823	355,674	164,053	947,550	1,303,730
TOTAL FUNDS CARRIED FORWARD		£ 366,852	£ 525,697	£ 48,824	£ 941,373	£ 947,550

The notes on pages 13 to 21 form part of these accounts.

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

FRIENDS OF EASTBOURNE HOSPITAL**BALANCE SHEET AT 31 AUGUST 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	2,200	2,500
CURRENT ASSETS			
Stocks	13	14,227	18,493
Debtors	14	131,617	207,564
Cash at bank and in hand		810,879	735,331
		956,723	961,388
CREDITORS			
Amounts falling due within one year	15	17,550	16,338
NET CURRENT ASSETS		939,173	945,050
NET ASSETS		£ 941,373	£ 947,550
FUNDS			
Unrestricted funds	17	892,549	783,497
Restricted funds	17	48,824	164,053
TOTAL FUNDS		£ 941,373	£ 947,550

The notes on pages 13 to 21 form part of these accounts.

Approved by the trustees on 16 October 2023 and signed on their behalf by:



Dr A J Walmsley - Chairman

10 November 2023

FRIENDS OF EASTBOURNE HOSPITAL

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
Net cash at bank and in hand provided by/(used in) operating activities	73,127	(226,427)
Interest from investing activities	4,113	629
Purchase of tangible fixed assets	(1,692)	(3,217)
Disposal of tangible fixed assets	-	-
	<hr/>	<hr/>
Change in cash at bank and in hand in the year	75,548	(229,015)
Cash at bank and in hand brought forward	735,331	964,346
	<hr/>	<hr/>
Cash at bank and in hand carried forward	£ 810,879	£ 735,331
	<hr/> <hr/>	<hr/> <hr/>

ANALYSIS OF CASH AND CASH EQUIVALENTS

Cash at bank and in hand	£ 810,879	£ 735,331
	<hr/> <hr/>	<hr/> <hr/>

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

Net movement in funds	(6,177)	(356,180)
Add back: depreciation charge	1,992	2,517
Deduct: interest from investing activities	(4,113)	(629)
Decrease in stocks	4,266	5,147
Decrease in debtors	75,947	124,766
Increase/(decrease) in creditors	1,212	(2,048)
	<hr/>	<hr/>
Net cash at bank and in hand provided by operating activities	£ 73,127	£ (226,427)
	<hr/> <hr/>	<hr/> <hr/>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. ACCOUNTING POLICIES

a) Basis of preparation and assessment of going concern

The accounts have been prepared under the historical cost convention with items recognized at cost. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* and the financial statements have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England and Wales, effective January 2016, (The SORP), and under the historical cost convention, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c) Income recognition

All income is recognized once the charity has entitlement to the income; it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Legacies are recognized on a case by case basis following the grant of probate when entitlement becomes quantifiable and there is certainty of receipt.

Where after date receipts provide additional evidence to enable quantification of amounts receivable, adjustment is made. Income in relation to fundraising events is deferred as necessary so that income is recognized in the period in which the fundraising event will occur.

Membership subscriptions and donations are accounted for as received by the charity. Life memberships are not deferred as the trustees consider that the amounts involved are too small to warrant formal discounting over the possible remaining period of a member's lifetime.

Activities for generating funds is made up of fundraising and shop income. Shop income is included in the accounts net of VAT and trade discounts. Fundraising is accounted for when money is receivable.

d) Expenditure recognition

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings.

Costs of generating funds primarily consists of direct costs in relation to the shop including purchases, repairs and other costs. Other items such as staff costs and advertising which assist the charity in the generation of additional income are also included.

Charitable gifts are accounted for in the period in which they are paid.

All expenditure directly related to the objects of the charity is treated as direct charitable expenditure. All other costs including the costs of administration are allocated to the various sources of activity as appropriate.

Staff costs are allocated between the various areas of the charity's operations based on the level of time the various members of staff allocate to each section of the charity's undertakings.

e) Donated goods, facilities and services

The donation of goods, facilities and services to the charity provide an economic resource for use in furthering its aims and objectives. However, the cost of valuing the small amount of donated goods for resale outweighs the benefit to users of the accounts and the sale value is included within Note 3 under shop and trolley service income. Given the absence of a reliable measurement basis to value the role played by all the volunteers of the charity, the value of all their time is not included within income.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1. ACCOUNTING POLICIES (Continued)

f) Irrecoverable VAT

The charity is only partially exempt for VAT due to the provision of taxable supplies through shop trading. As a result, not all input VAT is recoverable by the charity. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

g) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include statutory audit fees together with an apportionment of overhead and support costs.

h) Tangible fixed assets

Fixtures, fitting and equipment are capitalized and valued at cost. Depreciation is provided on a straight line basis over the estimated useful life as follows:

Fixtures, fittings and equipment - 33% on cost and 20% on cost

i) Stocks

Stocks are valued at the lower of cost and net realizable value, after making due allowance for obsolete and slow-moving items.

j) Taxation

The charity is exempt from tax on its charitable activities.

k) Pensions

The charity has fulfilled all its responsibilities under auto-enrolment subsequent to its staging date.

l) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties.

Debt instruments that are payable or receivable within one year, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received; other debt instruments are initially measured at present value of the future payments and subsequently at amortized cost using the effective interest method.

Financial assets that are measured at cost and amortized cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognized in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the balance sheet only when there is an enforceable right to set off the recognized amounts and there is an intention to settle on a net basis or to realize the asset and settle the liability simultaneously.

m) Significant judgements and estimates

No significant judgements have had to be made by management in preparing these financial statements.

There were no key assumptions made concerning the future, or other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

2. VOLUNTARY INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Donations and gifts	42,233	33,036	75,269	140,817
Legacies	118,308	-	118,308	181,703
	<u>160,541</u>	<u>33,036</u>	<u>193,577</u>	<u>322,520</u>

3. INCOME FROM CHARITABLE ACTIVITIES AND OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fundraising events	44,850	-	44,850	40,891
Shop and trolley service income	536,347	-	536,347	420,906
Collecting tins	4,218	-	4,218	4,230
Advertising in Hospitality magazine	3,565	-	3,565	3,565
	<u>588,980</u>	<u>-</u>	<u>588,980</u>	<u>469,592</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Deposit account and bank interest	4,113	-	4,113	629

5. COSTS OF RAISING FUNDS - VOLUNTARY INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Staff costs	752	-	752	757
Other costs	465	-	465	467
	<u>1,217</u>	<u>-</u>	<u>1,217</u>	<u>1,224</u>

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

6. COSTS OF RAISING FUNDS - CHARITABLE ACTIVITIES AND OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Staff costs	33,612	-	33,612	33,016
Shop trading expenses	378,232	-	378,232	304,210
Other costs	14,740	-	14,740	14,771
Depreciation	1,992	-	1,992	2,517
	<u>428,576</u>	<u>-</u>	<u>428,576</u>	<u>354,514</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	2023 The advancement of health £	2022 £
Grant funding of activities	297,072	733,866
Other equipment, amenities and services	14,353	14,954
Support costs (Note 8)	51,629	44,363
	<u>363,054</u>	<u>793,183</u>

Grants were made during the year to provide extra equipment, amenities and services for the patients and staff at the Hospital. Grants to institutions relating to the advancement of health comprise -

		2023 £	2022 £
East Sussex Hospitals Trust	Restricted	109,696	56,854
	Unrestricted	187,376	677,012
		<u>297,072</u>	<u>733,866</u>

8. SUPPORT COSTS

	2023 £	2022 £
Management - staff costs	24,553	17,064
- office and other costs	16,609	14,805
Governance costs (Note 9)	10,467	12,494
	<u>51,629</u>	<u>44,363</u>

All support costs were funded from unrestricted funds.

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

9. GOVERNANCE COSTS

	2023 Total funds £	2022 Total funds £
Accountancy	-	-
Auditors' / independent examiners's remuneration	2,475	5,995
Staff costs	7,459	6,499
Costs of meetings	533	-
	<u>10,467</u>	<u>12,494</u>

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	<u>66,377</u>	<u>57,336</u>

The average number of full and part time employees during the year was 5 (2022 - 5).
No employee received emoluments in excess of £60,000.

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the years ended 31 August 2023 or 2022.

There were no trustees' expenses paid for the years ended 31 August 2023 or 2022.

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
COST	
At 1 September 2022	105,919
Additions	1,692
Eliminated in respect of redundant assets	-
At 31 August 2023	<u>107,611</u>
DEPRECIATION	
At 1 September 2022	103,419
Charge for the year	1,992
Eliminated in respect of redundant assets	-
At 31 August 2023	<u>105,411</u>
NET BOOK VALUE	
At 31 August 2023	<u>2,200</u>
At 31 August 2022	<u>2,500</u>

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

13. STOCKS

	2023 £	2022 £
Shop stock	13,116	15,742
Other stocks	1,111	2,751
	<u>14,227</u>	<u>18,493</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors and prepayments	5,117	4,703
Legacies receivable	126,500	202,861
	<u>131,617</u>	<u>207,564</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	7,321	3,288
Social security and other taxes	6,782	5,229
Other creditors and accruals	3,447	7,821
	<u>17,550</u>	<u>16,338</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	2,200	-	-	2,200	2,500
Current assets	382,202	525,697	48,824	956,723	961,388
Current liabilities	(17,550)	-	-	(17,550)	(16,338)
	<u>366,852</u>	<u>525,697</u>	<u>48,824</u>	<u>941,373</u>	<u>947,550</u>

FRIENDS OF EASTBOURNE HOSPITAL
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17. MOVEMENT IN FUNDS

	At 1.9.22. £	Net movement in funds £	Transfers between funds £	At 31.8.23. £
Designated funds				
Da Vinci Robot fund	97,500	(97,500)	-	-
Radiology fund	161,632	-	-	161,632
Emergency department fund	77,850	(76,850)	(1,000)	-
Cardiology fund	-	-	350,000	350,000
Other designated funds	-	(56)	713	657
Equipment funds	18,692	(12,971)	7,687	13,408
Total designated funds	355,674	(187,377)	357,400	525,697
Unrestricted funds				
Capital reserve	50,000	-	-	50,000
Other charitable funds	377,823	262,376	(323,347)	316,852
Total unrestricted funds	783,497	74,999	34,053	892,549
Restricted funds				
Da Vinci Robot fund	52,500	(23,792)	(28,708)	-
Ophthalmology fund	61,569	(47,045)	(5,175)	9,349
Covid-19 fund	12,793	(10,000)	(2,793)	-
Cardiology fund	-	1,791	-	1,791
Other funds	559	1,323	(170)	1,712
Special equipment funds	127,421	(77,723)	(36,846)	12,852
W Beavan bequest	36,632	(3,453)	2,793	35,972
Total restricted funds	164,053	(81,176)	(34,053)	48,824
TOTAL FUNDS	947,550	(6,177)	-	941,373

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

17. MOVEMENT IN FUNDS (Continued)

Net movement in funds, included on the previous page, are as follows:-

	Incoming resources £	Resources expended £	Movement in funds £
<u>Designated funds</u>			
Da Vinci Robot fund	-	(97,500)	(97,500)
Radiology fund	-	-	-
Emergency department fund	-	(76,850)	(76,850)
Cardiology fund	-	-	-
Other designated funds	-	(56)	(56)
Equipment funds	-	(12,971)	(12,971)
Total designated funds	-	(187,377)	(187,377)
<u>Unrestricted funds</u>			
Other charitable funds	753,634	(491,258)	262,376
Capital reserve	-	-	-
Total unrestricted funds	753,634	(678,635)	74,999
<u>Restricted funds</u>			
Da Vinci Robot fund	28,708	(52,500)	(23,792)
Ophthalmology fund	-	(47,045)	(47,045)
Covid-19 fund	-	(10,000)	(10,000)
Cardiology fund	1,791	-	1,791
Other funds	2,456	(1,133)	1,323
Special equipment funds	32,955	(110,678)	(77,723)
W Beavan bequest	81	(3,534)	(3,453)
Total restricted funds	33,036	(114,212)	(81,176)
TOTAL MOVEMENT IN FUNDS	786,670	(792,847)	(6,177)

FRIENDS OF EASTBOURNE HOSPITAL
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NOTES TO THE FINANCIAL STATEMENTS
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18. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

The Da Vinci Robot fund - The assistance given to the Trust in respect of the Da Vinci Robot was the major project for the 2021/2 financial year, as noted in the Report of the Trustees. There was of course an equivalent designated fund in respect of the amount set aside by the trustees for this purpose.

Ophthalmology fund - Amounts received and raised, as yet unspent, awaiting drawdown by the Trust.

Covid-19 fund - following the Covid-19 appeal and support of the hospital and the staff, funds remained in this fund to cover any expenditure required until the pandemic was materially over. As far as possible, all donors had been advised that remaining funds would be transferred to the specific fund maintained for benefit of staff at the Hospital. This transfer was made during the current year.

Other special equipment funds - Funds received by the charity that are restricted by donors for the purchase of specific equipment for the Trust, patients or staff at the Hospital.

Cardiology fund - This represents sundry donations received specifically for the major project for the year.

W Beavan bequest - a legacy specifically left to be expended for the benefit of staff at the Hospital.

19. DESIGNATED FUNDS

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

Radiology department fund - These amounts have been set aside, having been approved by the Trustees for specific equipment and are as yet unspent, awaiting drawdown by the Trust.

Cardiology fund - This represents the amount set aside by the Trustees in respect of this year's major project.

Equipment funds - funds designated for expenditure on specific equipment, awaiting invoices from the Trust.

21. RELATED PARTY TRANSACTIONS AND TRUSTEES' EXPENSES AND REMUNERATION

There were no related party transactions in the year or in the previous year. The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. The charity's general insurance policy includes trustee indemnity cover.

22. ULTIMATE CONTROLLING PARTY

The charity was under the control of the Executive Committee, as detailed in the Report of the Trustees, throughout the year.