

LEAGUE OF FRIENDS QEQM HOSPITAL

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

LEAGUE OF FRIENDS QEQM HOSPITAL

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LEAGUE OF FRIENDS QEQM HOSPITAL

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2020

Trustees	Mr J Voizey, Chairman Mrs S Scott, Secretary Mrs A Voizey, Treasurer Mrs J Limentani, Membership secretary (resigned 16 May 2019) Mrs L Judd, Committee member Mrs S Pheils, Committee member Mr N Stokes, Committee member Mr B Whitehead, Committee member Mrs T Cunard, Committee member Mrs H Ingleton, Committee member Ms S Walsh, Committee member Mr J Scarlett, Committee member
Charity registered number	210234
Principal office	St Peter's Road Margate Kent CT9 4AN
Independent Examiners	MHA MacIntyre Hudson Chartered Accountants Victoria Court 17-21 Ashford Road Maidstone Kent ME14 5DA

LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2019 to 31 March 2020.

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 governing document, the Charities Act 2011 and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" effective from 1 January 2015.

Objectives and activities

Policies and objectives

The Society's objectives are to relieve patients of the hospital who are sick, convalescent, disabled, handicapped or infirm and, generally to support the charitable work of the hospital. There are no restrictions to limit the League's activities. There are no specific investment powers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

Main achievements of the Charity

Charitable activities

The Charity has continued to meet its objectives during the year by providing amenities for the hospital; the amenities cost a total of £43,530 (2019: £89,299).

Fundraising activities

The Charity has organised several major fund-raising events during the year which, together with smaller events, have raised a net £6,770 (2019: £6,195). A great deal of hard work is undertaken by the Committee and by other volunteers who assist at our events.

Trading activities

During the year, the Charity continued to operate its shop and cafeteria facilities at the hospital. These facilities raised a net of £18,644 (2019: £19,414).

Future plans

The Trustees continue to publicise the work of the Charity to try to increase membership, and believe that the Charity is well-placed to meet the needs of patients and staff in the Queen Elizabeth the Queen Mother Hospital.

LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

Financial review

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

Sufficient reserves are maintained to cover a full year's administrative costs; funds are utilised only after they have been raised.

Structure, governance and management

Constitution

The Charity is governed by constitution as amended in October 1998, and is an incorporated Charity.

Methods of appointment or election of Trustees

New Members are sought at all fundraising activities and applications are duly vetted before appointment at a majority vote.

Organisational structure and decision-making policies

The Charity is run by a Committee of Members who meet monthly at the hospital. All of the Members are volunteers who receive no remuneration. The Charity is a member of the national umbrella organisation "Attend".

LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Statement of Trustees' responsibilities

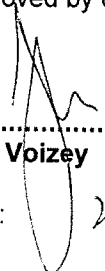
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
Mr J Voizey

Date: 26.08.2020

LEAGUE OF FRIENDS QEQM HOSPITAL

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2020

Independent examiner's report to the Trustees of League of Friends QEQM Hospital ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2020.

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 accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 accounts do not accord with those records; or
3. the accounts 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.

LEAGUE OF FRIENDS QEQM HOSPITAL

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated:

3 September 2020

MHA MacIntyre Hudson

Chartered Accountants

Victoria Court

17-21 Ashford Road

Maidstone

Kent

ME14 5DA

LEAGUE OF FRIENDS QEQM HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	3	13,325	13,325	20,997
Charitable activities	4	11,485	11,485	11,134
Other trading activities	5	75,625	75,625	80,186
Total income		100,435	100,435	112,317
Expenditure on:				
Raising funds	6	56,931	56,931	61,000
Charitable activities		49,811	49,811	95,891
Total expenditure		106,742	106,742	156,891
Net movement in funds		(6,307)	(6,307)	(44,574)
Reconciliation of funds:				
Total funds brought forward		204,269	204,269	248,843
Net movement in funds		(6,307)	(6,307)	(44,574)
Total funds carried forward		197,962	197,962	204,269

The Statement of financial activities includes all gains and losses recognised in the year.


The notes on pages 9 to 18 form part of these financial statements.

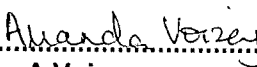
LEAGUE OF FRIENDS QEQM HOSPITAL

BALANCE SHEET
AS AT 31 MARCH 2020

	Note	2020 £	2019 £
Current assets			
Stocks	10	2,978	1,632
Debtors	11	1,118	1,241
Cash at bank and in hand		196,271	204,368
		<u>200,367</u>	<u>207,241</u>
Creditors: amounts falling due within one year	12	(2,405)	(2,972)
Net current assets		<u>197,962</u>	<u>204,269</u>
Total net assets		<u><u>197,962</u></u>	<u><u>204,269</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	197,962	204,269
Total funds		<u><u>197,962</u></u>	<u><u>204,269</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Mr J Voizey


.....
Mrs A Voizey

Date: 26/8/2020

The notes on pages 9 to 18 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

1. General information

League of Friends QEQM Hospital is an unincorporated Charity registered in England, registered number 210234. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are to relieve patients of the hospital who are sick, convalescent, disabled, handicapped or infirm and, generally to support the work of the hospital.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

League of Friends QEQM Hospital meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Charity has applied Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the ground that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £1.

2.2 Income

All income is recognised 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.

Voluntary income includes subscriptions, donations and legacies. Legacies are accounted for as soon as the charity is notified of its legal entitlement, the amount is quantifiable and its receipt by the charity is reasonably certain.

No income has been deferred.

No income has been included in the financial statements net of expenditure.

No amounts are included in the financial statement for services donated by volunteers.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

2. Accounting policies (continued)

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

3. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	13,325	13,325	10,942
Legacies	-	-	10,055
Total 2020	13,325	13,325	20,997
<i>Total 2019</i>	<i>20,997</i>	<i>20,997</i>	

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

Analysis of income from donations and legacies is as follows:

	2020 £	2019 £
Donations	10,617	7,620
Donations - Gift aid	927	612
Donations - CAF	794	609
Donations - Shop	752	375
Income tax repayment	190	1,726
Legacies	-	10,000
Subscriptions	45	55
	<u>13,325</u>	<u>20,997</u>

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Activities to benefit QEQM Hospital	11,485	11,485	11,134
	<u>11,485</u>	<u>11,485</u>	
Total 2019	11,134	11,134	
	<u>11,134</u>	<u>11,134</u>	

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

Income from charitable activities is detailed below:

	2020 £	2019 £
Fashion show	4,908	4,963
Summer raffle	1,512	1,600
Greek night	2,129	2,716
Christmas raffle	1,689	1,649
Christmas cards	324	206
Quiz	800	-
Ebay	63	-
Boot fair	60	-
	<u>11,485</u>	<u>11,134</u>

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Shop income	86,429	86,429	91,641
Less VAT on takings	(10,804)	(10,804)	(11,455)
Total 2020	<u>75,625</u>	<u>75,625</u>	<u>80,186</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Purchases	45,121	45,121	45,630
Expenses	1,090	1,090	2,340
Stationery & cleaning	35	35	55
Papers & magazines	8,829	8,829	11,265
Fixtures, fittings & repairs	709	709	837
Bank charges	614	614	609
Welfare, social & sundries	533	533	264
Total 2020	56,931	56,931	61,000
<i>Total 2019</i>	<i>61,000</i>	<i>61,000</i>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Activities to benefit QEQM Hospital	48,245	1,566	49,811	95,891
<i>Total 2019</i>	<i>94,340</i>	<i>1,551</i>	<i>95,891</i>	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2020 £	Total funds 2020 £	Total funds 2019 £
Fashion show	3,180	3,180	3,250
Summer raffle	106	106	102
Quiz	109	109	50
Greek night	1,214	1,214	1,537
Amenities	43,530	43,530	89,299
Christmas raffle	106	106	102
Total 2020	48,245	48,245	94,340
<i>Total 2019</i>	<i>94,340</i>	<i>94,340</i>	

Analysis of support costs

	Activities 2020 £	Total funds 2020 £	Total funds 2019 £
Postage and stationery	50	50	67
Attend	656	656	624
Lottery registration	20	20	20
Governance costs - Independent examiner's remuneration	840	840	840
Total 2020	1,566	1,566	1,551
<i>Total 2019</i>	<i>1,551</i>	<i>1,551</i>	

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

8. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	420	420
Fees payable to the Charity's independent examiner in respect of: The preparation of accounts of the Charity	420	420
	<u>420</u>	<u>420</u>

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019 - £NIL).

10. Stocks

	2020 £	2019 £
Stocks	2,978	1,632
	<u>2,978</u>	<u>1,632</u>

11. Debtors

	2020 £	2019 £
Due within one year		
Other debtors	1,118	1,241
	<u>1,118</u>	<u>1,241</u>

12. Creditors: Amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	1,565	2,132
Other creditors	840	840
	<u>2,405</u>	<u>2,972</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General Funds	204,269	100,435	(106,742)	197,962

Statement of funds - prior year

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
Unrestricted funds				
General Funds	248,843	112,317	(156,891)	204,269

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	200,367	200,367
Creditors due within one year	(2,405)	(2,405)
Total	197,962	197,962

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Current assets	207,241	207,241
Creditors due within one year	(2,972)	(2,972)
Total	204,269	204,269

15. Related party transactions

There were no related party transactions for the year ended 31 March 2020.

League of Friends QEOM Hospital
Year Ended 31 March 2020
List of Donations

Chaplain – Pilgrim Crosses & Cards	£149
4 TVs for CCU	£354.00
Friends of Mental Health	£2,000
Computer on Wheels, Labour Suite staffroom refurb	£3,188.96
Mini Ipad for A&E Paediatrics	£171.99
Sara Stedy Bishopstone Ward, Deal Ward TV Plugs, cables etc	£2,120.40
Chaplain – Pilgrim Crosses & Cards	£149
400 Christmas Presents for patients	£1,735.50
Roller Blinds, Birchington Ward	£5,070
Sara Stedy Renal Unit	£787
3 TVs	£1,195
Plastic chairs	£1,086
Leg rests	£1,529
Plaster saw + accessories	£1,776
2 x play activity boards	£732
Breast cancer confidence course	£7,000
2 x Tympanometers	£13,850
4 x blinds	£636
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	£43,530
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