

# Hawkhurst Community Hospital League of Friends

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31 December 2020

Charity No. 252641

# Hawkhurst Community Hospital League of Friends

## LEGAL AND ADMINISTRATIVE INFORMATION

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### **President**

The Rt. Hon G Clark MP

### **Trustees**

The Trustees who served during the year and to the date of this report were:

Dr R Blundell	
Mr H Cobbold	
Mrs T Cobbold	Appointed 3 February 2021
Mr K Day	
Dr C R Dewing	
Miss V Fields	
Mr P Hoole	Chair (until March 2021)
Mr J Hunt	
Mr J Newman	
Mr W B Owen	
Mrs J Walcot	Resigned 3 February 2021
Mr C Williamson	Appointed 3 February 2021, Chair (from March 2021)

### **Honorary secretary**

Mrs J Hoole

### **Principal Office**

Hawkhurst Community Hospital  
High Street  
Hawkhurst  
Kent, TN18 4PU

### **Independent Examiner**

Sam Farren FCA DChA  
Orchard House  
42a Childsbridge Lane  
Kemsing  
Sevenoaks  
Kent, TN15 6QR

### **Bankers**

Natwest Bank plc  
High Street  
Cranbrook  
Kent, TN17 3EJ

Barclays Bank plc  
9 High Street  
Colchester  
Essex, CO1 1DA

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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The Trustees of the Hawkhurst Community Hospital League of Friends (the Charity) present their report and financial statements for the year ended 31 December 2020. The financial statements comply with the Charities Act 2011, and 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).

### Legal and Administrative Information

The Charity's officers and trustees are:

#### President

The Rt. Hon G Clark MP

#### Trustees

The Trustees who served during the year and to the date of this report were:

Dr R Blundell	
Mr H Cobbold	
Mrs T Cobbold	Appointed 3 February 2021
Mr K Day	
Dr C R Dewing	
Miss V Fields	
Mr P Hoole	Chair (until March 2021)
Mr J Hunt	
Mr J Newman	
Mr W B Owen	
Mrs J Walcot	Resigned 3 February 2021
Mr C Williamson	Appointed 3 February 2021, Chair (from March 2021)

### Constitution and Objects

The Charity is constituted under the rules and objects adopted on 15 May 1967, amended 30 April 1992, April 2005 and 23 April 2009.

The Objects of the Charity are:

1. To mobilise, encourage, foster and maintain the interest and Support of the public in the patients and staff and to support the work of the hospital by voluntary service.
2. To raise, provide and receive funds for the purposes:
  - a. Either of supplementing, in such manner as the Charity thinks fit, the resources of the hospital service, or putting such funds, or any part thereof at the disposal of the Tunbridge Wells Health Authority or any successor Authority thereto to be applied at the discretion of such Authority in supplementing such resources.
  - b. Of supporting the patients and staff of the hospital, and;
  - c. Of supporting and relieving out-patients and former patients of the hospital and other invalids in the local community who are sick, convalescent, disabled, handicapped, infirm or in the need of financial assistance.
  - d. Using such funds as the Charity thinks fit for the purpose of promoting health in the wider community and relieving those in need due to other disadvantages related to ill health.

### Administration and Structure

The Charity is governed by a board of trustees who meet quarterly. Day to day running of the Charity is delegated to the Charity Administrators (Mr P Hoole and Mrs J Hoole) who report directly to the board of trustees.

### Method of appointment and recruitment of trustees

The trustees regularly review the skills needed on the trustee board and will approach a suitable candidate known to them from the local community.

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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### Review of the Year

Obviously the challenge has been to maintain the charity on an even keel in the year of COVID.

In operating terms we have been greatly restricted by the lock-down and for virtually the whole year we did not run WRAP or the Monday Club at Bowles Lodge. Fortunately for our finances there are no employees and therefore virtually no ongoing overheads associated with WRAP and as we expect to be subsidising WRAP that resulted in a considerable saving, or if you like, a considerable reduction in our charitable expenditure.

At the same time we were able to open the shop for some of the time, contributing to our funds although much less than in previous years. Because we had purchased the freehold of the new shop in 2019 it meant that we had no liability in terms of rent after June 2020 which we would otherwise have had during the periods when we were unable to open. Of course our profit for the year was considerably reduced but ameliorated by the rates rebate and furlough payments although we did think it proper to make up the wages to 100%.

Overall you will see that our net financial assets have declined over the year but a lot of that is caused by the writing down of our assets which greatly increased with the purchase of the shop premises.

One increase in our expenditure which we were pleased we were able to make was in the matter of the Christmas box for the hospital staff in recognition of the very challenging year they have struggled through and we gave them each an extra £50 voucher on top of our normal gift and we extended that to the District Nurses who are now operating from what was the Matron's bungalow, having removed from their base in Cranbrook. We know that this gift was very much appreciated.

**The Shop.** We opened our new premises at the end of January 2020 and the trading increase was very positive until COVID struck and we had to close. To date trading is still subdued, as is retail in general, which is exacerbated by a lack of volunteers directly attributable to COVID.

On a more positive note we agreed to host the "Community Fridge" on our forecourt. It is open to all, the goods come mainly from local supermarkets with some donations of surplus veg from local gardeners, it has been a huge success finding a good home for literally tons of food near its sell-by date. Our contribution in addition to housing it is to bear the electricity cost of the fridge. It is to be hoped that post-COVID (if that day comes) the shop will go from strength to strength.

### Review of Financial Activities and Affairs

In the financial year ending 31 December 2020 the Charity had income of £91,549 (2019: £159,121). Expenditure in the year was in the sum of £107,555 (2019: £144,828).

Costs of raising funds were £65,121 (2019: £55,157) representing the cost of running the shop, within which were £29,180 (2019: £24,124) in wages, £7,620 (2019: £16,000) in rent and £15,732 (2019: £2,045) in depreciation. Charitable expenditure was in the sum of £42,434 (2019: £89,671), of which £25,263 (2019: £71,172) represented WRAP running costs and £13,280 (2019: £10,494) related to equipment and specialists provided to the hospital. Support costs amounted to £3,391 (2019: £4,655).

### Reserves Policy

It is the policy of the charity to maintain its free reserves at a level that equates to approximately six months administration expenditure together with sufficient funds to cover the immediate charitable needs and a general reserve of approximately £15,000 to cover any unexpected calls on our funds. The funds were maintained at this level throughout the year. At 31 December 2020, unrestricted funds were £219,475 (2019: £231,938) of which £62,986 were free reserves (2019: £68,065) and restricted funds were £20,980 (2019: £24,523).

# Hawkhurst Community Hospital League of Friends

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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### **Risk Management**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

### **Public Benefit**

The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The Trustees have reviewed the Charity's activities and confirm they meet the guidance given by the Charity Commission with regard to public benefit.


### **Statement of Trustees' Responsibilities**

The Charities Act 2011 requires the management committee as the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 records which 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. 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 the Trustees and signed on their behalf by:



.....  
Mr P Hoole  
Trustee

25 August 2021

# Hawkhurst Community Hospital League of Friends

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAWKHURST COMMUNITY HOSPITAL LEAGUE OF FRIENDS

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I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2020, which are set out on pages 6 to 14.

### **Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 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.



Sam Farren FCA DChA  
Sevenoaks

14 September 2021

**Hawkhurst Community Hospital League of Friends**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 December 2020

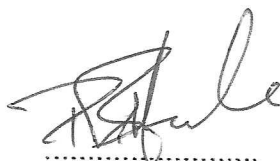
	Note	Unrestricted funds £	2020 Restricted funds £	Total funds £	Unrestricted funds £	2019 Restricted funds £	Total funds £
<b>INCOME FROM:</b>							
Donations and legacies							
Donations and grants	1	21,561	-	21,561	5,297	500	5,797
Legacies and Memorial Donations		1,143	-	1,143	8,070	-	8,070
Subscriptions		2,614	-	2,614	2,616	-	2,616
Charitable activities	2	14,598	-	14,598	58,373	-	58,373
Other trading activities							
Fundraising	3	51,467	145	51,612	81,999	2,150	84,149
Investments		21	-	21	116	-	116
<b>TOTAL INCOME</b>		<b>91,404</b>	<b>145</b>	<b>91,549</b>	<b>156,471</b>	<b>2,650</b>	<b>159,121</b>
<b>EXPENDITURE ON:</b>							
Raising funds	4	(65,121)	-	(65,121)	(55,157)	-	(55,157)
Charitable activities	5	(36,711)	(5,723)	(42,434)	(87,507)	(2,164)	(89,671)
<b>TOTAL EXPENDITURE</b>		<b>(101,832)</b>	<b>(5,723)</b>	<b>(107,555)</b>	<b>(142,664)</b>	<b>(2,164)</b>	<b>(144,828)</b>
<b>NET INCOME/(EXPENDITURE)</b>	17	<b>(10,428)</b>	<b>(5,578)</b>	<b>(16,006)</b>	<b>13,807</b>	<b>486</b>	<b>14,293</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>(2,035)</b>	<b>2,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(12,463)</b>	<b>(3,543)</b>	<b>(16,006)</b>	<b>13,807</b>	<b>486</b>	<b>14,293</b>
<b>FUND BALANCES BROUGHT FORWARD</b>							
At 1 January	17	231,938	24,523	256,461	218,131	24,037	242,168
<b>FUND BALANCES CARRIED FORWARD</b>							
At 31 December	17	219,475	20,980	240,455	231,938	24,523	256,461

All activities are classed as continuing. The Charity has had no recognised gains and losses during this year and last year other than the net expenditure for the financial year.

**Hawkhurst Community Hospital League of Friends**  
**BALANCE SHEET**  
**31 December 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	12	156,489	166,523
<b>Current assets</b>			
Stock	13	-	120
Debtors	14	1,768	10,334
Bank		87,410	86,448
		89,178	96,902
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	15	(5,212)	(6,964)
<b>Net current assets</b>		83,966	89,938
<b>Total assets</b>		240,455	256,461
<b>Funds:</b>			
Unrestricted Funds	17	219,475	231,938
Restricted Funds	17	20,980	24,523
		240,455	256,461

The financial statements on pages 6 to 14 were approved and authorised for issue by the trustees on 25 August 2021 and signed on their behalf by:



.....  
Mr P Hoole  
Trustee



# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### **BASIS OF ACCOUNTING**

#### **a) Basis of preparation**

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. Hawkhurst Community Hospital League of Friends 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 note(s).

#### **b) Preparation of the accounts on a going concern basis**

The Trustees have considered the cash flow implications of shop closure as a result of COVID. They are satisfied that the charity has sufficient funds to cover net expenditure for the ensuing year.

It is therefore the trustees' view that there are no material uncertainties regarding Hawkhurst Community Hospital League of Friends' ability to continue in business for the foreseeable future taking into account all available information, and have neither the intention nor the need to liquidate or curtail materially the scale of its operations, and have prepared the accounts on that assumption.

### **INCOME POLICY**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Legacies are recognised in the accounts when the amount and timing of receipt is probable to the satisfaction of the trustees.

Income tax recoverable in respect of deeds of covenant is included in the same period as the donation.

### **INVESTMENT INCOME**

Investment income is accounted for in the year in which the charity is entitled to receipt.

### **FUND ACCOUNTING**

Unrestricted funds are funds which are available to use at the discretion of the trustees in furtherance of the general objectives of the charity and which has not been designated for any other purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

### **EXPENDITURE POLICY**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is charged against the category of resources expended from which it was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

### **COST OF RAISING FUNDS**

Cost of raising funds comprises those costs directly attributable to the Charity's fund raising activities.

# Hawkhurst Community Hospital League of Friends

## ACCOUNTING POLICIES

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### **CASH FLOW STATEMENT**

The Charity has taken advantage of the exemption from preparing a cash flow statement in accordance with FRS 102 on the basis that it qualifies as a small entity.

### **TANGIBLE FIXED ASSETS**

Assets costing £100 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation

### **DEPRECIATION**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Property and improvements	- 10% straight line basis
Fixtures and fittings	- 10% straight line basis
Computer equipment	- 25% straight line basis

### **STOCK**

Stock is valued at the lower of cost or realisable value.

No value has been included for the items donated and held at the year end at the Green Shop as the trustees consider it impractical to estimate the fair value of this stock. The value to the charity of the donated goods sold are recognised as income when sold.

### **DEBTORS**

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

### **CASH AT BANK AND IN HAND**

Cash at bank and cash 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.

### **CREDITORS**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

### **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.

### **OPERATING LEASE AGREEMENTS**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Hawkhurst Community Hospital League of Friends**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2020

1. DONATIONS AND GRANTS

	2020 £	2019 £
Donations	2,965	5,261
Grants	18,037	-
Gift Aid	559	536
	<u>21,561</u>	<u>5,797</u>

2. CHARITABLE ACTIVITIES

	2020 £	2019 £
WRAP Income	14,383	57,496
Drinks machine	215	878
	<u>14,598</u>	<u>58,373</u>

Income in 2019 included £10,652 regarding the final settlement reached during the year from its landlord following the termination of the lease at Grove Mills in 2018.

3. FUNDRAISING INCOME

	2020 £	2019 £
Shop income	50,614	79,362
Collecting boxes	853	850
Event income	-	3,256
Other	145	681
	<u>51,612</u>	<u>84,149</u>

4. FUNDRAISING EXPENDITURE

	2020 £	2019 £
Shop overheads (Note 7)	65,001	54,501
Purchase of goods (adjusted for stock)	120	656
	<u>65,121</u>	<u>55,157</u>

5. CHARITABLE EXPENDITURE – supporting the community

	2020 £	2019 £
Hospital equipment, consultants, Physiotherapy dept. and outpatients	6,478	4,406
Gardening	1,054	560
Drinks machine	285	701
Newspapers for Day Hospital	873	2,222
Entertaining & hospital staff support	4,590	2,605
Donations	500	3,350
WRAP running costs (note 8)	25,263	71,172
Support costs (note 6)	3,391	4,655
	<u>42,434</u>	<u>89,671</u>

**Hawkhurst Community Hospital League of Friends**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2020

6. SUPPORT COSTS

	2020	2019
	£	£
Adverts, postage, stationery and telephone	922	1,257
Volunteer mileage	180	1,322
Legal & professional fees	644	326
Accountancy fees	500	500
Bank charges and interest	195	160
Subscriptions	-	70
Computer costs	200	270
Governance costs – independent examination fees	750	750
	<u>3,391</u>	<u>4,655</u>

7. SHOP OVERHEADS

	2020	2019
	£	£
Staff costs	29,180	24,124
Rent	7,620	16,000
Business rates	134	541
Water	250	361
Gas & electricity	2,257	1,547
Insurance	1,309	1,306
Streamline costs	706	889
Telephone and internet	3,707	815
Depreciation	15,732	2,045
Loss on disposal of fixed assets	-	3,129
Premises costs	4,106	3,744
	<u>65,001</u>	<u>54,501</u>

8. WRAP RUNNING COSTS

	2020	2019
	£	£
Insurance	1,069	1,041
Other Costs	462	677
Depreciation	507	507
Profit on disposal of fixed assets	-	(389)
Legal and professional	1,300	4,225
Cleaning & supplies	780	3,180
Computer costs	429	234
Food Costs and Kitchen & Catering Supplies	1,414	6,058
Dementia Management	18,375	54,500
Bad debts	927	1,139
	<u>25,263</u>	<u>71,172</u>

# Hawkhurst Community Hospital League of Friends

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

### 9. EMPLOYEE COST

	2020	2019
	£	£
Salaries and wages	27,692	23,286
Social security costs	1,071	-
Pension costs	417	838
	<u>29,180</u>	<u>24,124</u>

The average number of staff for the year was:

	2020	2019
	No	No
Shop	3	2
	<u>3</u>	<u>2</u>

No member of staff was paid more than £60,000 per annum during either year.

### 10. TRUSTEES' REMUNERATION

No trustee received any remuneration in either year. Three trustees (2019: one) received reimbursement of expenses of £2,739 during the year relating to purchases made on the charity's behalf (2019: £57).

### 11. NET EXPENDITURE

This is stated after charging:

	2020	2019
	£	£
Depreciation	16,239	2,552
Operating leases – property	<u>7,620</u>	<u>16,000</u>

### 12. FIXED ASSETS

	Freehold property and improvements £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 January 2020	165,416	5,063	2,070	172,549
Additions	<u>6,205</u>	<u>-</u>	<u>-</u>	<u>6,205</u>
At 31 December 2020	<u>171,621</u>	<u>5,063</u>	<u>2,070</u>	<u>178,754</u>
Depreciation				
At 1 January 2020	-	3,956	2,070	6,026
Charge for the year	<u>15,732</u>	<u>507</u>	<u>-</u>	<u>16,239</u>
At 31 December 2020	<u>15,732</u>	<u>4,463</u>	<u>2,070</u>	<u>22,265</u>
Net book value				
At 31 December 2020	<u>155,889</u>	<u>600</u>	<u>-</u>	<u>156,489</u>
At 31 December 2019	<u>165,416</u>	<u>1,107</u>	<u>-</u>	<u>166,523</u>

Hawkhurst Community Hospital League of Friends  
NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 December 2020

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13. STOCKS AND WORK IN PROGRESS

	2020	2019
	£	£
Stock	-	120
	<u>-</u>	<u>113</u>

14. DEBTORS

	2020	2019
	£	£
Trade Debtors	503	2,805
Other Debtors	559	6,190
Prepayments and accrued income	706	1,339
	<u>1,768</u>	<u>10,334</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	1,112	4,949
Other taxation and social security	1,019	-
Accruals	3,081	2,015
	<u>5,212</u>	<u>6,964</u>

16. COMMITMENTS UNDER OPERATING LEASES

As at 31 December 2020, the charity had total future minimum lease payments under non-cancellable operating equipment leases as follows:

	2020	2019
	£	£
Within 1 year	-	9,333
Within 2 – 5 years	-	-
	<u>-</u>	<u>9,333</u>

**Hawkhurst Community Hospital League of Friends**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2020

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17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds £	2020 Unrestricted Funds £	Total Funds £
Tangible Fixed Assets	-	156,489	156,489
Current assets	22,242	66,936	89,178
Current liabilities	(1,262)	(3,950)	(5,212)
	<u>20,980</u>	<u>219,475</u>	<u>240,455</u>

	Restricted Funds £	2019 Unrestricted Funds £	Total Funds £
<i>Tangible Fixed Assets</i>	-	166,523	166,523
<i>Current assets</i>	24,523	72,379	96,902
<i>Current liabilities</i>	-	(6,964)	(6,964)
	<u>24,523</u>	<u>231,938</u>	<u>256,461</u>

Restricted funds relate to a legacy which was specified to be used for the benefit of the Physiotherapy Department of which £20,587 was remaining at 31 December 2020 (2019: £21,873) and £393 (2019: £2,650) in relation to funds raised during 2019 & 2020 for a sensory room.

18. TAX

Hawkhurst Community Hospital League of Friends is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.