

REGISTERED CHARITY NUMBER: 1169175

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST DECEMBER 2018  
FOR  
THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

GMP Audit Limited  
20 Eversley Road  
Bexhill on Sea  
East Sussex  
TN40 1HE

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

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FOR THE YEAR ENDED 31ST DECEMBER 2018

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THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2018

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The trustees present their report with the financial statements of the charity for the year ended 31st December 2018. The trustees have adopted the provisions of 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).

#### OBJECTIVES AND ACTIVITIES

Objectives and aims

Policies and objectives:

The objects of the League are: -

To foster and maintain the interest of the public in the life and work of the Bexhill Hospital.

To relieve sickness and to preserve the health of the residents of Bexhill-on-Sea primarily, but not exclusively, through the Bexhill Hospital, by providing or assisting in the provision of equipment, facilities, amenities and services which are not normally provided by the statutory authorities.

The aims of the Charity are therefore to support the continuing development of Bexhill Hospital mainly by supplementing funds available for equipment as well as for research education and training. Additionally, the Charity aims to foster interest in the work of the Hospital by the provision of voluntary work within the Hospital.

Strategies for achieving objectives:

These included holding regular meetings of the Management Committee to keep close control over income and expenditure and liaising with the Hospital Trust to obtain details of what equipment is needed or whether the provision of funds for improvement or enhancement of staff or other facilities could be made. The Charity also seeks to publicise its efforts inter alia by holding a variety of events both small and large throughout the year including Garden Party event and a prize draw, Flu Clinics, collecting at local store and the sale of Christmas Cards. Where appropriate,

Significant activities

Legacy income is a significant part of the Charity's overall income and as such the Charity will be doing all it can to promote itself as a Charity worthy of charitable giving. The accounts give a full picture of the extent of the grants made. The Management committee continues to encourage the Hospital to approach the League for donations of any kind for items however large or small.

Public benefit

The trustees have complied with their duty in the Charities Act to have due regard to guidelines issued by the Charity Commission on public benefit. The charity is involved in the provision of equipment, facilities and amenities to relieve the sickness and preserve the health of the residents of Bexhill-on-Sea.

Grantmaking

The League will agree to making a grant to local organisations whose aims also meet its objectives. The League does not make grants to individuals.

Volunteers

The League has the benefit of being able to call upon approximately 60 Volunteers to work in its both of our shops in Outpatients and Irvine Unit within the Hospital. The net worth of these Volunteers is almost inestimable and their service is greatly appreciated by both the League and the Hospital. The Trustees take the opportunity of thanking all the Volunteers for the work they do throughout the year.

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2018

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ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main charitable activity during the year was providing grants to Bexhill Hospital and the Conquest Hospital in Hastings. The grants were awarded for the purchase of new equipment and the refurbishment of facilities used by the patients and staff. A full list of the grants awarded is given in note 7 and are in accordance with the charitable objectives.

The grants awarded were chosen for the positive impact on the treatment of patients living in the Bexhill area, who would otherwise have to wait longer or travel further for treatment.

The charity owns a beach chalet on Bexhill seafront and this is for the use of the staff of Bexhill Hospital. The costs to maintain the chalet are minimal and the benefit to the wellbeing of the staff is considered an important factor for retaining ownership.

Fundraising activities

The League operates two shops within Bexhill Hospital, one being in the Irvine Unit. The shops are open to patients, visitors and staff and are manned by volunteers. The profit from the shops is used in the furtherance of the charitable activities.

The League has a set pattern of other activities to raise money, and, as importantly, to form closer links with the local community.

The highlight of the year is the Annual Garden Party, held in the hospital grounds, a high profile event which is well supported by local people.

In addition an annual collection is held outside a local supermarket.

On a smaller scale, regular coffee mornings are held in the hospital and local areas.

Investment performance

The League has continued to organise a number of activities throughout the year, which are designed to present the League and its objects to the public to secure funds to be passed back to the Hospital. The activities undertaken to raise funds include operating the two Coffee shops, sale of Christmas Cards, Garden Party and collecting at local supermarket.

These activities all help to foster a team spirit between League members. As important as making a profit for the League, is the fact that each event publicises the work of the League and increases awareness of what the League is able to do.

The bulk of its funds held in interest bearing bank and building society accounts. The Trustees consider this to be the simplest and most risk free method to earn income and maintain capital value. The market is constantly monitored to ensure the best interest rates.

FINANCIAL REVIEW

Financial position

During the year projects totalling £843,749 (2017 - £597,715) were approved. The net figure for the year was £832,995 (2017 - £503,597) after adjusting for items previously authorised but not purchased.

With income for the year totalling £404,847 the year ended with a satisfactory balance from which to support the continued expansion and upgrading of the hospital and the provision of further medical equipment for the use of the community.

On a fund basis the assets are available and adequate to fulfil the obligations of the Charity.

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2018

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FINANCIAL REVIEW

Principal funding sources

The main source of funding has been legacies, which totalled £323,525 (2017 - £154,687) and this has enabled the Charity to fund the projects detailed in the accounts. The following legacies were received or entitlement satisfactorily established during the year:

	£
Mrs S J Arthur	500
Mrs E Conant (Previously £120,242)	1,577
Mr P J Cook	20,122
Mr N R Edmunds	10,000
Mrs G E Eacott	46
Mrs A Groves (Previously £50,000)	3,169
Mr J H Harris	1,010
Mr D G Leonard	116,838
Mrs J M Mitchell	105,246
Ms M I Murphy	25,000
Ms H B Rowe	35,000
Mrs E F L Russell	17
Mrs N E Wickens	5,000
	<hr/>
	£323,525
	<hr/>

Investment policy and objectives

The trustees have decided not to undertake any speculative investment, for example in equities. The League's resources are deposited with COIF Charities Deposit Fund, Virgin Charity Bank, Julian Hodge Bank, Secure Trust Bank, United Trust Bank, Cambridge and Counties Bank, Skipton Building Society, Nationwide Building Society, Castle Trust and Shawbrook Bank in order to obtain the best possible rates of interest.

Reserves policy

The Balance Sheet shows total reserves of restricted and unrestricted funds of £3,731,920 of which £5,212 are restricted funds and £3,726,708 are unrestricted. This far exceeds the amount the Charity wishes to maintain on a regular basis.

It is not the trustees intention to accumulate funds but to finance improvements and purchase medical equipment for the benefit of the community.

FUTURE PLANS

After another successful year, our ambition and desire to do even better in the future remains a priority.

Our desire to provide the people of Bexhill with the very best medical care possible, motivates each and every member of our League of Friends.

We have plans to improve the facilities for patients and carers at the Irvine Unit, a rehabilitation unit that's aim is to help people regain sufficient confidence and strength to return home. We also have plans to work with the NHS Trust and others to provide the very latest and most advanced equipment in our region.

The League of Friends of Bexhill Hospital was created to help all our residents who found themselves in need of Hospital treatment, our purpose and determination has not changed.

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2018

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, being a Constitution of a Charitable Incorporated Organisation. This closely follows the 'Association' model constitution for a CIO, published by the Charity Commission.

Recruitment and appointment of new trustees

The members of the Committee are also charity trustees for the purpose of charity law. The officers of the League include a Chairman, Vice-Chairman, Honorary Secretary, Honorary Treasurer and Honorary Gift Aid Secretary. The Chairman and Vice-Chairman are elected by the General Committee and the other officers are elected at the Annual General Meeting.

All other members of the Committee are elected at the Annual General Meeting and retire after three years but are eligible for re-election. The Committee may fill any vacancy, and any person nominated to fill a casual vacancy shall go out of office at the next annual General Meeting and be eligible for re-election. The Committee has full power to conduct the business of the League free from control of Her Majesty's Government, the Regional Authority, the East Sussex Hospitals NHS Trust or any other person or body. Traditional business and medical skills are well represented on the Committee. In an effort to maintain this broad mix, in the event of particular skills being lost due to death or retirement, individuals are approached to offer themselves for election to the Committee.

There are five Committee meetings each year, during which all decisions are made by the Trustees present.

Organisational structure

Social Committee:

The operation of the canteen and shops.

Garden Party Committee:

The organisation of the annual garden party.

Induction and training of new trustees

All Trustees are handpicked for the knowledge and expertise that they can contribute to the Committee. Their induction and training occurs during and as a result of Committee Meetings.

Related parties

The League of Friends of the Bexhill Hospital frequently enhances financial contributions made by The Friends of the Conquest Hospital, Hastings in the provision of medical equipment in order to benefit Bexhill patients.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at a reasonable level, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

The charity is insured through a scheme run by Attend, covering all members, helpers and voluntary workers of The League of Friends of the Bexhill Hospital. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
1169175

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2018

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REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

Sunbeams  
41 Broad Oak Lane  
Bexhill-on-Sea  
East Sussex  
TN39 4LG

Trustees

Chairman: Mr M Sivyver  
Honorary Secretary: Mr J H T Dowling  
Honorary Treasurer: Mr C J Ashford  
Honorary Gift Aid Secretary: Mrs L J Walter

Ms R Boyd-Mercer  
Mrs H K Chapman  
Mrs A M Dowling  
Mr S H Earl (Deceased 18th October 2018)  
Mrs P I Easton  
Mr I A Eldridge (Resigned 15th February 2018)  
Mr R Foxall  
Mr G T Frost  
Mrs B Hollingsworth  
Mrs A E Kerr  
Miss H J Knight  
Dr H P Kremer  
Miss C A Madeley  
Mr P G Mitchell-Davis  
Mr R Poll  
Mrs S Robinshaw  
Mr P J Stiles

Auditors

GMP Audit Limited  
20 Eversley Road  
Bexhill on Sea  
East Sussex  
TN40 1HE

Solicitors

Gaby Hardwicke  
2 Eversley Road  
Bexhill-on-Sea  
East Sussex  
TN40 1EY

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2018

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STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 proper accounting records which 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 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 board of trustees on 14th February 2019 and signed on its behalf by:

J H T Dowling - Trustee



REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

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#### Opinion

We have audited the financial statements of The League of Friends of The Bexhill Hospital CIO (the 'charity') for the year ended 31st December 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2018 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

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#### Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

GMP Audit Limited

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

20 Eversley Road

Bexhill on Sea

East Sussex

TN40 1HE

28th February 2019

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	307,368	25,092	332,460	331,499
Other trading activities	3	25,413	-	25,413	26,540
Investment income	4	46,934	-	46,934	71,586
Total		379,715	25,092	404,807	429,625
EXPENDITURE ON					
Raising funds	5	11,178	-	11,178	10,787
Charitable activities	6				
Equipment & facility grants		820,549	20,216	840,765	518,440
Expenditure on equipment for GP's surgeries		9,792	-	9,792	3,299
Total		841,519	20,216	861,735	532,526
NET INCOME/(EXPENDITURE)		(461,804)	4,876	(456,928)	(102,901)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,188,512	336	4,188,848	4,291,749
TOTAL FUNDS CARRIED FORWARD		<u>3,726,708</u>	<u>5,212</u>	<u>3,731,920</u>	<u>4,188,848</u>

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

BALANCE SHEET  
AT 31ST DECEMBER 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	11	29,340	-	29,340	36,586
CURRENT ASSETS					
Debtors	12	175,959	25,000	200,959	257,981
Cash at bank		4,277,022	155	4,277,177	4,057,740
		<u>4,452,981</u>	<u>25,155</u>	<u>4,478,136</u>	<u>4,315,721</u>
CREDITORS					
Amounts falling due within one year	13	(755,613)	(19,943)	(775,556)	(163,459)
NET CURRENT ASSETS		<u>3,697,368</u>	<u>5,212</u>	<u>3,702,580</u>	<u>4,152,262</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,726,708	5,212	3,731,920	4,188,848
NET ASSETS		<u>3,726,708</u>	<u>5,212</u>	<u>3,731,920</u>	<u>4,188,848</u>
FUNDS	14				
Unrestricted funds				3,726,708	4,188,512
Restricted funds				5,212	336
TOTAL FUNDS				<u>3,731,920</u>	<u>4,188,848</u>

The financial statements were approved by the Board of Trustees on 14th February 2019 and were signed on its behalf by:

M Sivyer -Trustee

C J Ashford -Trustee

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2018

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	Notes	2018 £	2017 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>172,503</u>	<u>(86,878)</u>
Net cash provided by (used in) operating activities		<u>172,503</u>	<u>(86,878)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	(45,289)
Interest received		<u>46,934</u>	<u>71,586</u>
Net cash provided by (used in) investing activities		<u>46,934</u>	<u>26,297</u>
Change in cash and cash equivalents in the reporting period		<u>219,437</u>	<u>(60,581)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>4,057,740</u>	<u>4,118,321</u>
Cash and cash equivalents at the end of the reporting period		<u><u>4,277,177</u></u>	<u><u>4,057,740</u></u>

The notes form part of these financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST DECEMBER 2018

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1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM  
OPERATING ACTIVITIES

	2018 £	2017 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(456,928)	(102,901)
Adjustments for:		
Depreciation charges	7,246	9,058
Interest received	(46,934)	(71,586)
Decrease in legacies receivable	57,819	71,251
Increase/(decrease) in grants payable	612,157	25,136
Increase in debtors	(797)	(18,076)
(Decrease)/increase in creditors	(60)	240
	<u>172,503</u>	<u>(86,878)</u>
Net cash provided by (used in) operating activities	<u>172,503</u>	<u>(86,878)</u>

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared on a Going Concern basis. The legal status of the Charity changed to a Charitable Incorporated Organisation as detailed in the Trustees Report, whereby all assets and liabilities of the Charity transferred to the new Charity.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For legacies, receipt is probable when there has been grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, after settling any liabilities, and any conditions attached to the legacy have either been met or are within the control of the charity.

Investment income is recognised when its receipt is probable and the amount receivable can be measured reliably.

### Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### Allocation and apportionment of costs

All costs incurred relate to the one charitable activity of the charity.

### Tangible fixed assets

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

Motor vehicles	- 20% on reducing balance
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No provision for depreciation has been made on the beach chalet as the building is properly maintained to standards that ensure that its residual value is not less than its book value.

### Taxation

The charity is exempt from tax on its charitable activities.

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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. Legacies receivable are valued at the amount notified as being receivable by the executors, once probate has been granted and the amount can be measured reliably.

Cash at bank

Cash at bank includes cash and short term highly liquid investments.

Creditors

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2018 £	2017 £
Donations (including in memory of deceased relatives and friends)	3,863	172,314
Tax refund on gift aid donations, subscriptions and legacies	784	695
Legacies	323,525	154,867
Subscriptions	4,288	3,623
	<u>332,460</u>	<u>331,499</u>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.



THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2018

3. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Shop income	20,818	20,718
Garden party	3,780	3,792
Coffee mornings	629	599
Collections (including boxes)	186	348
Sainsburys' collection	-	1,083
	<u>25,413</u>	<u>26,540</u>

4. INVESTMENT INCOME

	2018	2017
	£	£
Income from cash investments	<u>46,934</u>	<u>71,586</u>

5. RAISING FUNDS

Other trading activities

	2018	2017
	£	£
Purchases	10,052	9,541
Garden party	840	974
Purchase of Christmas cards	266	252
Lottery registration fee	20	20
	<u>11,178</u>	<u>10,787</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Grant funding of activities (See note 7)	Support costs (See note 8)	Totals
	£	£	£	£
Equipment & facility grants	7,246	823,203	10,316	840,765
Expenditure on equipment for GP's surgeries	-	9,792	-	9,792
	<u>7,246</u>	<u>832,995</u>	<u>10,316</u>	<u>850,557</u>

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2018

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7. GRANTS PAYABLE

	2018	2017
	£	£
Equipment & facility grants	823,203	500,298
Expenditure on equipment for GP's surgeries	9,792	3,299
	<u>832,995</u>	<u>503,597</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2018

7. GRANTS PAYABLE - continued

The total grants paid to institutions during the year was as follows:

	2018 £	2017 £
Items authorised in earlier years and not purchased or reductions to final costs	(10,754)	5,882
Arts in Healthcare (B)	550	-
Endo anal system (B)	-	140
Improve Irvine Unit grounds (B)	-	420
Kontron VL6000 monitor (C)	-	8
TV repairs (B)	-	309
Develop disabled toilet (B)	-	1,638
3 Stryker eye surgery stretchers (B)	-	14,369
Operating table - 50% (C)	-	26,707
Streamline mobile treatment couch (B)	-	1,518
2 IOL Master scanner (B)	-	80,792
Clini-cart trolley (B)	-	765
Hoverjack air patient lift (B)	-	6,072
Ophthalmoscope - stethoscope (B)	-	174
Upgrade two OCT machines (B)	-	65,814
Dental service special chair 50% (C)	-	16,800
Conquest Scanner (C)	-	51,375
Old Town Surgery	-	3,299
Corneal Topographer (B)	-	27,090
Omnicell units (2) - 50% (C)	-	20,246
Operio - Sterile air zone (B)	-	16,995
Wheelchair (B)	-	160
Wheelchair- Bariatric (B)	-	165
Patient transfer board (B)	-	148
Electric profiling Bed (B)	-	1,882
Sara 3000 electric standaid (B)	-	2,152
Drink rite beakers (B)	-	330
Andago Walking Hoist (B)	-	52,043
Signet counter induction loop (B)	-	129
Physio Irvine (B)	-	4,664
Butterfly scheme - 50% (C)	-	7,500
Respiratory Master Screen PFT 50% (C)	-	23,198
Noncontact biometry scanner (B)	-	9,495
Cirrus OCT 5000 (B)	-	61,318
Zeiss Cirrus OCT 5000 (B)	53,231	-
Sidas Gravity 600 foot grinding station (B)	2,435	-
Little Common Surgery	7,418	-
Icare tonometer (B)	2,505	-
Visulens 500 system (B)	2,756	-
Audio equipment - Irvine Unit (B)	273	-
Cataract Package software for Pentacam 3D Topographer (B)	4,450	-
Solar Manometry system for bowel dysfunction (B)	19,821	-
Equipment for Stroke Unit (E)	6,412	-
Albert Road Surgery	2,374	-
Critical Care garden area - 50% (C)	8,371	-
13 Dialysis chairs for Renal unit (B)	33,128	-
2nd MRI scanner (C)	661,282	-
8 Stellar non-invasive ventilators -33.33% (C)	6,667	-
Portable bladder scanner (B)	6,405	-
Refurbish garden - Irvine Unit (B)	8,464	-
Carried forward	815,788	503,597

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2018

7. GRANTS PAYABLE - continued

	2018 £	2017 £
Brought forward	815,788	503,597
OCT interpretation training (B)	2,700	-
Raizer emergency lifting chair (B)	3,028	-
Replacement TV's - Irvine Unit (B)	11,479	-
	<u>832,995</u>	<u>503,597</u>

The above grants for equipment were approved as payable to East Sussex Hospitals NHS Trust for (B) Bexhill Hospital, (C) Conquest Hospital and (E) Eastbourne District General Hospital.

The grants cover the costs of improvements and amenities for patients and staff at Bexhill Hospital and contributions towards the cost of equipment at Bexhill Hospital and at other hospitals used by the people of Bexhill.

8. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Equipment & facility grants	<u>2,110</u>	<u>20</u>	<u>1,828</u>	<u>6,358</u>	<u>10,316</u>

Support costs, included in the above, are as follows:

Management

	2018 Equipment & facility grants £	2017 Total activities £
Insurance	591	569
Printing, postage & stationery	1,042	1,608
Website costs	134	122
Probate notifications	343	201
	<u>2,110</u>	<u>2,500</u>

Finance

	2018 Equipment & facility grants £	2017 Total activities £
Bank charges	<u>20</u>	<u>68</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2018

8. SUPPORT COSTS - continued

Other

	2018 Equipment & facility grants £	2017 Total activities £
Sundries	99	200
Patient's Christmas presents & volunteer party	472	530
Chalet expenses	224	290
Repairs to clock	780	-
Planning fees	253	-
	<u>1,828</u>	<u>1,020</u>

Governance costs

	2018 Equipment & facility grants £	2017 Total activities £
Auditors' remuneration	5,760	4,470
Annual report and newsletters	598	1,026
	<u>6,358</u>	<u>5,496</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2018 nor for the year ended 31st December 2017 .

Trustees' expenses

During the year payments totalling £2,688 (2017 - £4,906) were paid to four trustees as reimbursement for , equipment, stationery and other committee expenses.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	331,499	-	331,499
Other trading activities	26,540	-	26,540
Investment income	71,586	-	71,586
	<u>429,625</u>	<u>-</u>	<u>429,625</u>
Total			
EXPENDITURE ON			
Raising funds	10,787	-	10,787
Charitable activities			
Carried forward			

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2018

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Brought forward			
Equipment & facility grants	513,776	4,664	518,440
Expenditure on equipment for GP's surgeries	3,299	-	3,299
	<u>527,862</u>	<u>4,664</u>	<u>532,526</u>
Total			
	<u>527,862</u>	<u>4,664</u>	<u>532,526</u>
NET INCOME/(EXPENDITURE)	(98,237)	(4,664)	(102,901)
RECONCILIATION OF FUNDS			
Total funds brought forward	4,286,749	5,000	4,291,749
	<u>4,286,749</u>	<u>5,000</u>	<u>4,291,749</u>
TOTAL FUNDS CARRIED FORWARD	<u>4,188,512</u>	<u>336</u>	<u>4,188,848</u>

11. TANGIBLE FIXED ASSETS

	Beach chalet No. 21 South £	Motor vehicles £	Totals £
COST			
At 1st January 2018 and 31st December 2018	355	45,289	45,644
	<u>355</u>	<u>45,289</u>	<u>45,644</u>
DEPRECIATION			
At 1st January 2018	-	9,058	9,058
Charge for year	-	7,246	7,246
	<u>-</u>	<u>7,246</u>	<u>7,246</u>
At 31st December 2018	-	16,304	16,304
	<u>-</u>	<u>16,304</u>	<u>16,304</u>
NET BOOK VALUE			
At 31st December 2018	355	28,985	29,340
	<u>355</u>	<u>28,985</u>	<u>29,340</u>
At 31st December 2017	355	36,231	36,586
	<u>355</u>	<u>36,231</u>	<u>36,586</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Prepayments and accrued income	19,121	18,324
Legacies & donations receivable	181,838	239,657
	<u>200,959</u>	<u>257,981</u>

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2018

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other creditors	4,378	4,438
Accruals for grants payable	771,178	159,021
	<u>775,556</u>	<u>163,459</u>

14. MOVEMENT IN FUNDS

	At 1/1/18 £	Net movement in funds £	At 31/12/18 £
Unrestricted funds			
General fund	4,088,512	(461,804)	3,626,708
Designated fund	100,000	-	100,000
	<u>4,188,512</u>	<u>(461,804)</u>	<u>3,726,708</u>
Restricted funds			
Physiotherapy department - Irvine Unit	336	(273)	63
Irvine Unit	-	5,149	5,149
	<u>336</u>	<u>4,876</u>	<u>5,212</u>
TOTAL FUNDS	<u>4,188,848</u>	<u>(456,928)</u>	<u>3,731,920</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	379,715	(841,519)	(461,804)
Restricted funds			
Irvine Unit	25,092	(19,943)	5,149
Physiotherapy department - Irvine Unit	-	(273)	(273)
	<u>25,092</u>	<u>(20,216)</u>	<u>4,876</u>
TOTAL FUNDS	<u>404,807</u>	<u>(861,735)</u>	<u>(456,928)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31ST DECEMBER 2018

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/17 £	Net movement in funds £	At 31/12/17 £
Unrestricted Funds			
General fund	4,186,749	(98,237)	4,088,512
Designated fund	100,000	-	100,000
	<u>4,286,749</u>	<u>(98,237)</u>	<u>4,188,512</u>
Restricted Funds			
Physiotherapy department - Irvine Unit	5,000	(4,664)	336
	<u>5,000</u>	<u>(4,664)</u>	<u>336</u>
TOTAL FUNDS	<u>4,291,749</u>	<u>(102,901)</u>	<u>4,188,848</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	429,625	(527,862)	(98,237)
Restricted funds			
Physiotherapy department - Irvine Unit	-	(4,664)	(4,664)
	<u>-</u>	<u>(4,664)</u>	<u>(4,664)</u>
TOTAL FUNDS	<u>429,625</u>	<u>(532,526)</u>	<u>(102,901)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/17 £	Net movement in funds £	At 31/12/18 £
Unrestricted funds			
General fund	4,186,749	(560,041)	3,626,708
Designated fund	100,000	-	100,000
Restricted funds			
Physiotherapy department - Irvine Unit	5,000	(4,937)	63
Irvine Unit	-	5,149	5,149
	<u>5,000</u>	<u>212</u>	<u>5,212</u>
TOTAL FUNDS	<u>4,291,749</u>	<u>(559,829)</u>	<u>3,731,920</u>



#### 14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	809,340	(1,369,381)	(560,041)
Restricted funds			
Irvine Unit	25,092	(19,943)	5,149
Physiotherapy department - Irvine Unit	-	(4,937)	(4,937)
	<u>25,092</u>	<u>(24,880)</u>	<u>212</u>
TOTAL FUNDS	<u>834,432</u>	<u>(1,394,261)</u>	<u>(559,829)</u>

The Designated fund is a set aside minimum reserve amount which the Trustees consider is the minimum amount required for the charity to operate.

The Physiotherapy department - Irvine Unit fund is an amount donated for the specific use in that department. No funds had been spent by the year end.

#### 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2018.

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2018

	2018 £	2017 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations ( including in memory of deceased relatives and friends)	3,863	172,314
Tax refund on gift aid donations, subscriptions and legacies	784	695
Legacies	323,525	154,867
Subscriptions	4,288	3,623
	<u>332,460</u>	<u>331,499</u>
Other trading activities		
Shop income	20,818	20,718
Garden party	3,780	3,792
Coffee mornings	629	599
Collections (including boxes)	186	348
Sainsburys' collection	-	1,083
	<u>25,413</u>	<u>26,540</u>
Investment income		
Income from cash investments	46,934	71,586
	<u>404,807</u>	<u>429,625</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
Other trading activities		
Shop purchases	9,698	9,028
Sundry shop expenses	354	513
Garden party	840	974
Purchase of Christmas cards	266	252
Lottery registration fee	20	20
	<u>11,178</u>	<u>10,787</u>
Charitable activities		
Motor vehicles	7,246	9,058
Grants payable	832,995	503,597
	<u>840,241</u>	<u>512,655</u>
Support costs		
Management		
Insurance	591	569
Printing, postage & stationery	1,042	1,608
Website costs	134	122
Probate notifications	343	201
	<u>2,110</u>	<u>2,500</u>

This page does not form part of the statutory financial statements

THE LEAGUE OF FRIENDS OF THE BEXHILL  
HOSPITAL CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2018

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	2018 £	2017 £
Finance		
Bank charges	20	68
Other		
Sundries	99	200
Patient's Christmas presents & volunteer party	472	530
Chalet expenses	224	290
Repairs to clock	780	-
Planning fees	253	-
	<hr/>	<hr/>
	1,828	1,020
Governance costs		
Auditors' remuneration	5,760	4,470
Annual report and newsletters	598	1,026
	<hr/>	<hr/>
	6,358	5,496
	<hr/>	<hr/>
Total resources expended	861,735	532,526
	<hr/>	<hr/>
Net expenditure	<u>(456,928)</u>	<u>(102,901)</u>

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