

THE LEAGUE OF FRIENDS OF ALDEBURGH AND DISTRICT

COMMUNITY HOSPITAL

**REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2018**

Charity Number 247890

**GMS Francis Clarks Limited
Chartered Certified Accountants
1 London Road
Ipswich IP1 2HA**

**THE LEAGUE OF FRIENDS OF ALDEBURGH AND
DISTRICT COMMUNITY HOSPITAL**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

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**THE LEAGUE OF FRIENDS OF ALDEBURGH AND
DISTRICT COMMUNITY HOSPITAL**

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2018

Charity number	247890
Trustees	A Bone (President) M Dawson (Chairperson) M Bone (Treasurer) ceased May 2018 J Linford (Treasurer) appointed May 2018 G M Dawson (Secretary) J Bloomfield N Gray J Jones E Matthias L Scotchmer V Wallace S Donald
Independent Examiner	Mr Ian James Nicholl FCCA GMS Francis Clarks Limited 1 London Road Ipswich IP1 2HA
Principal Bankers	Barclays Bank plc 177 High Street Aldeburgh Suffolk IP15 5AW

THE LEAGUE OF FRIENDS OF ALDEBURGH AND DISTRICT COMMUNITY HOSPITAL

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

The Trustees have pleasure in presenting their Report and the unaudited financial information of the Charity for the year ended 31 December 2018.

REFERENCE AND ADMINISTRATIVE DETAILS

These are shown in the schedule which prefixes the financial statements.

THE TRUSTEES

The Trustees who served the Charity are shown on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The League of Friends of Aldeburgh and District Community Hospital is a registered charity (247890), formed on 8 March 1966 under its constitution document as amended on 18 March 1996.

The Charity is managed by the Trustees, who are elected annually at the Annual General Meeting.

OBJECTIVES AND ACTIVITIES

The objects of the Charity are: -

- To assist patients and former patients of Aldeburgh Hospital and other individuals in the Community who are sick, convalescent, handicapped, disabled, infirm or in need of financial help, and generally to support the Charitable work of the the Hospital.
- Educate the public in the needs of the patients and former patients of the Hospital and maintain the interest and support of the public.
- Supplement the service provided by the Hospital for the health, welfare and comfort of the patients.
- Provide facilities, buildings and equipment required for the treatment of such patients or the efficient running of the Hospital.
- Recruit and assist in the recruitment of voluntary workers for and in the Hospital.
- Provide a link between the Hospital and the Community it serves.
- Raise funds for the work of the Hospital.

The trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

During the year under review the Charity has continued to provide support to the Hospital in line with its stated objectives.

The Charity again benefited from grants from individuals and organisations to enable it to further its aims. A number of these were for the project to convert the rear garden of the hospital which has been little used into a sensory garden for the use of patients and their relatives. This project was completed towards the end of 2018 and a formal opening of the garden is planned in May 2019.

Other projects which we have contributed to over the year include:

- New chairs for the reception area
- A new beverage area
- Support to the charity Headway to provide support in the hospital to people from the locality with an acquired brain injury
- Refurbishment of a quiet room for relatives
- A doppler machine for the community nurses

Continued

THE LEAGUE OF FRIENDS OF ALDEBURGH AND DISTRICT COMMUNITY HOSPITAL

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

ACHIEVEMENTS AND PERFORMANCE (continued)

We have endeavoured to optimise the interest we receive from monies held on deposit whilst keeping each account within the limits covered by the Financial Services Compensation Scheme.

Income was up by 233% over the year. We have benefitted from specific donations for the sensory garden as well as legacies, donations and the charity's fund raising events.

Whilst we have considerable sums on deposit, we are working with the NHS on plans for a major item of expenditure in years to come.

Our trustees and volunteers have worked very hard to further the aims of the charity for which we are very grateful. Our garden team of volunteers received the Community Action Suffolk volunteer award for community initiative.

2018 was a very successful year for the charity. There is no doubt we are keeping our hospital "state of the art" and the hospital continues to provide an excellent service to patients and the community.

FINANCIAL REVIEW

The financial statements have been produced in accordance with current statutory requirements and the Charity's constitution document. The Charity continues to receive the majority of its income from Legacies, Donations, Subscriptions and fund raising.

The year 2018 has been another steady year for the Charity with income levels up from last year mainly due to some significant grants towards the Sensory Garden Project. Expenses have been higher although in the main due to completion of the Sensory Garden project but we have also made a number of Grants across a spread of benefactors.

Total income for the year was £117,281 (£35,198 - 2017) and expenditure for the year amounted to £110,482 (£23,217 - 2017), leaving a surplus of £6,799 (£11,981 - 2017). The surplus was added to funds brought forward of £519,604 and this has increased reserves at 31 December 2018 to £526,403.

RESERVES

The Trustees have set aside designated funds for staff welfare and the Day Care Centre. Any shortfall on these reserves has been met from unrestricted funds. Income related to the Sensory Garden Project has been credited to restricted reserves. The Sensory Garden Project has now been completed and the trustees have closed the designated funds and will include these in general funds in future. The Charity has unrestricted reserve funds of £526,403.

INVESTMENT POLICY

The Trustees have the power to invest in such assets as they see fit. However, in practice the aim is to maximise the interest earning potential of the funds held by the Charity, whilst at the same time being cognisant of the likely timing of future expenditure and ensuring that, as far as possible, Charity funds are only deposited with recognised institutions and are also covered by the Financial Compensation Scheme.

RISK MANAGEMENT

The Management Committee reviews the risks to which the Charity is subject and will seek to minimise these risks either by transferring the risk away or insuring where a transfer is not possible. Some level of risk has to be accepted.

Continued

THE LEAGUE OF FRIENDS OF ALDEBURGH AND DISTRICT COMMUNITY HOSPITAL

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

PLANS FOR FUTURE PERIODS

During the next 12 months the Management Committee of the Charity will meet periodically to discuss plans and formulate policy. The Charity will strive to continue to fulfill its objectives by providing both tangible financial fabric and support to the Hospital.

RESPONSIBILITIES OF THE TRUSTEES

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).

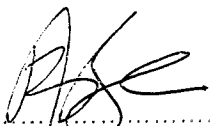
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures 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 operation.
- the Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which comply with applicable law, all relevant relevant regulations and the Charity's constitution.
- the Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention or detection of fraud and other irregularities.

The Trustees confirm that they have applied with all the above in preparing the financial statements for the year ended 31 December 2018 and that:

- the Charity is viewed on a going concern basis
- unpaid liabilities are included where a contractual liability exists at the accounting date on a known or estimated basis
- the accounts have been prepared in accordance with accounting standards, Statement of Recommended Practice : Accounting and Reporting by Charities (SORP FRS102) and the Charities Act 2011
- there has been no change in accounting policies (valuation rules and methods of accounting) since last year
- no changes have been made to the accounts for the year

By order of the Trustees

Signed on behalf of the trustees on 19 March 2019



.....
A Bone - President
Trustee

**THE LEAGUE OF FRIENDS OF ALDEBURGH AND
DISTRICT COMMUNITY HOSPITAL**

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

Independent Examiner's Report to the Trustees of The League of Friends of Aldeburgh and District Community Hospital

I report to the trustees on my examination of the financial statements of The League of Friends of Aldeburgh and District Community Hospital ('the charity') for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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:

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

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



.....
Mr Ian James Nicholl, FCCA
GMS Francis Clarks
1 London Road
Ipswich IP1 2HA

Date:

**THE LEAGUE OF FRIENDS OF ALDEBURGH AND
DISTRICT COMMUNITY HOSPITAL**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND
EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
		£	£	£	£
INCOMING RESOURCES					
Income resources from generated funds:-					
Voluntary Income	2	65,022	43,957	108,979	28,190
Investment Income from deposits		3,930	-	3,930	1,629
Incoming resources from charitable activities	3	4,372	-	4,372	5,379
TOTAL INCOMING RESOURCES		73,324	43,957	117,281	35,198
RESOURCES EXPENDED					
Fund Raising Costs	4	1,401	-	1,401	1,096
Charitable Activities	5	32,792	74,121	106,913	19,427
Governance Costs	6	2,168	-	2,168	2,694
TOTAL RESOURCES EXPENDED		36,361	74,121	110,482	23,217
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	7	36,963	(30,164)	6,799	11,981
Transfers		(20,562)	20,562	-	-
Total funds brought forward		510,002	9,602	519,604	507,623
TOTAL FUNDS CARRIED FORWARD		526,403	-	526,403	519,604

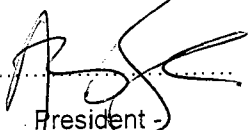
**THE LEAGUE OF FRIENDS OF ALDEBURGH AND
DISTRICT COMMUNITY HOSPITAL**

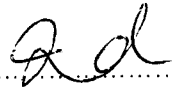
BALANCE SHEET

AS AT 31 DECEMBER 2018

		2018		2017	
	Note	£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets			-		-
CURRENT ASSETS					
Bank and cash	9	528,175		528,765	
		<u>528,175</u>		<u>528,765</u>	
CREDITORS:					
Amounts falling due within one year	10	(1,772)		(9,161)	
				<u>(9,161)</u>	
NET CURRENT ASSETS			526,403		519,604
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>526,403</u>		<u>519,604</u>
NET ASSETS			<u>526,403</u>		<u>519,604</u>
FUNDS					
Restricted funds	11.1		-		9,602
Designated funds	11.2		-		12,316
Unrestricted funds	11.3		526,403		497,686
			<u>526,403</u>		<u>519,604</u>

These financial statements were approved by the members of the committee on 19 March 2019 and are signed on their behalf by:


 President -
 A Bone


 Treasurer -
 J Linford

The notes on pages 8 to 13 form part of these financial statements

THE LEAGUE OF FRIENDS OF ALDEBURGH AND DISTRICT COMMUNITY HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

(b) Restricted funds

Funds restricted by the donor are treated as restricted. All other receipts are unrestricted funds. General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objects of the charity and which have not been designated for other purposes.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is legally entitled to income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost.

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

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is expended in a future period.

(d) Resources expended

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure has been classified under headings that aggregate all costs related to each category. Where costs cannot be directly attributable to particular headings, they have been allocated to activities on a basis consistent with the use of the resources.

Charitable costs include the direct running costs of Hospital capital expenditure, the cost of Hospital staff fund, Patient day centre and Patient facilities and the upkeep of Hospital gardens.

Governance costs are those incurred in connection with the administration of the Charity and compliance with statutory requirements.

Resources expended include attributable VAT, which cannot be recovered.

**THE LEAGUE OF FRIENDS OF ALDEBURGH AND
DISTRICT COMMUNITY HOSPITAL**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

(e) Taxation

As a registered charity, the company is potentially exempt from taxation in respect of income and gains, to the extent that such income or gains are applied to exclusively charitable purposes.

(f) Related party transactions

There are no related party transactions occurring during the accounting period under review.

**THE LEAGUE OF FRIENDS OF ALDEBURGH AND
DISTRICT COMMUNITY HOSPITAL**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Donations:				
Legacies	53,754	-	53,754	1,000
Funerals	2,374	242	2,616	3,715
Individuals	1,071	4,277	5,348	2,612
Organisations	512	39,438	39,950	13,372
Gift aid recovery	1,952	-	1,952	1,686
	<u>59,663</u>	<u>43,957</u>	<u>103,620</u>	<u>22,385</u>
Subscriptions	5,359	-	5,359	5,805
	<u>65,022</u>	<u>43,957</u>	<u>108,979</u>	<u>28,190</u>

**3. INCOMING RESOURCES FROM
CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Fund raising:				
Sundry fund raising events	160	-	160	50
Fete	-	-	-	1,493
Coffee morning	1,439	-	1,439	1,042
Collecting boxes	1,843	-	1,843	1,834
	<u>3,442</u>	<u>-</u>	<u>3,442</u>	<u>4,419</u>
Hospital sales	930	-	930	960
	<u>4,372</u>	<u>-</u>	<u>4,372</u>	<u>5,379</u>

**4. FUND RAISING EXPENSES
BY FUND TYPE**

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Fund raising expenses	523	-	523	136
Purchases for resale	878	-	878	960
	<u>1,401</u>	<u>-</u>	<u>1,401</u>	<u>1,096</u>

**THE LEAGUE OF FRIENDS OF ALDEBURGH AND
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

**5. COST OF CHARITABLE ACTIVITIES
BY FUND TYPE**

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Direct expenditure:				
Hospital and medical equipment and other grants	22,667	-	22,667	11,292
Charitable activity:				
Garden maintenance	2,894	74,121	77,015	3,643
Patient telephones	291	-	291	456
Patient equipment maintenance	1,051	-	1,051	424
<i>Designated costs:</i>				
Staff welfare	1,316	-	1,316	434
Day care centre costs	4,573	-	4,573	3,178
	<u>32,792</u>	<u>74,121</u>	<u>106,913</u>	<u>19,427</u>

6. GOVERNANCE/SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Printing, postage and stationery	415	-	415	912
Software costs	156	-	156	156
Insurance	595	-	595	578
Independent examiners & accountancy fees	972	-	972	978
Sundry expenses	30	-	30	70
	<u>2,168</u>	<u>-</u>	<u>2,168</u>	<u>2,694</u>

7. NET INCOMING RESOURCES FOR YEAR

	Total Funds 2018	Total Funds 2017
	£	£
This is stated after charging:		
Independent Examiner's fees	<u>972</u>	<u>978</u>

THE LEAGUE OF FRIENDS OF ALDEBURGH AND DISTRICT COMMUNITY HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

8. STAFF COSTS & EMOLUMENTS

Staff and Trustees

Friends of the charity volunteer their services on an unpaid basis and thus there are no staff costs.

No remuneration was paid to any trustee during the year (2017: £Nil).

The following out of pocket expenses were paid by Trustees in respect of charitable expenses that were reimbursed to them by the Charity:

	2018	2017
	£	£
A Bone	364	865
M Dawson	223	320
G M Dawson	-	30
M Bone	867	-
J Linford	177	-
A Parsons	-	414
J Jones	1,072	613
L Scotchmer	468	392
	<u>3,171</u>	<u>2,634</u>

Number of claimants	6	6
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Expenses were reimbursement of charitable expenditure paid by the Trustees on behalf of the Charity.

9. CASH AT BANK AND IN HAND

	2018	2017
	£	£
Bank current account	101,008	72,927
COIF Charities deposit	975	63,757
Other bank and building society deposits	426,157	392,046
Cash in hand	35	35
	<u>528,175</u>	<u>528,765</u>

10. CREDITORS: Amounts falling due within one year

	2018	2017
	£	£
Charitable expenditure etc	1,772	9,161
	<u>1,772</u>	<u>9,161</u>

**THE LEAGUE OF FRIENDS OF ALDEBURGH AND
DISTRICT COMMUNITY HOSPITAL**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

11. FUND BALANCES

	Balance at 1 January 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 December 2018 £
11.1 Restricted funds					
Sensory Garden Project	9,602	43,957	(74,121)	20,562	-
11.2 Designated funds					
Staff fund	-	50	(946)	896	-
Day Centre fund	-	496	(4,573)	4,077	-
Sensory Garden Project (designated funds)	12,316	-	-	(12,316)	-
	12,316	546	(5,519)	(7,343)	-
11.3 Unrestricted income funds					
General funds	497,686	72,778	(30,842)	(13,219)	526,403
Total unrestricted funds (11.2 & 11.3)	510,002	73,324	(36,361)	(20,562)	526,403
Total funds	519,604	117,281	(110,482)	-	526,403

Sensory Garden Project: The project was completed during the year. The shortfall on funding of £8,246 has been met from the general fund.

The Day Centre and Staff funds: These are designated funds with any shortfall being met from unrestricted general funds. These funds have been closed on 31 December 2018. Any related costs will be reflected in the general fund from 1 January 2019.

11.4 Analysis of net assets between funds

	Net current Assets £	Total £
Unrestricted Income Funds:		
Designated funds	-	-
General Funds	526,403	526,403
	526,403	526,403
Restricted Income Funds:		
Sensory Garden Project	-	-
	526,403	526,403