

THE LEAGUE OF FRIENDS OF ALDEBURGH AND DISTRICT

COMMUNITY HOSPITAL

**REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2019**

Charity Number 247890

**GMS FC 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 2019

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

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2019

Charity number	247890
Trustees	A Bone (President) M Dawson (Chairperson) J Linford (Treasurer) G M Dawson (Secretary) J Bloomfield (Resigned May 2019) N Gray (Resigned May 2019) J Jones E Matthias L Scotchmer V Wallace S Donald S Gammon (Appointed May 2019) B Badrock (Appointed May 2019) M Batters (Appointed May 2019)
Independent Examiner	Mr James David Haddow FCCA GMS FC Limited 1 London Road Ipswich IP1 2HA
Principal Bankers	Barclays Bank plc

THE LEAGUE OF FRIENDS OF ALDEBURGH AND DISTRICT COMMUNITY HOSPITAL

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

The Trustees have pleasure in presenting their Report and the unaudited financial information of the Charity for the year ended 31 December 2019.

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.

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

- Provision of funding to assist the Headway's charity to operate and run a rehabilitaion hub in Aldeburgh to assist people with brain injury
- Provision of general purpose and specialist armchairs in the waiting area
- Provide other equipment and furnishings in and around the hospital
- Funding the purchase of patient equipment and rehabilitation aids
- Enhancements and maintenance of the garden

Continued

THE LEAGUE OF FRIENDS OF ALDEBURGH AND DISTRICT COMMUNITY HOSPITAL

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

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.

In June we held the official opening of our sensory garden. The garden was opened by Nick Hulme the Chief Executive of East Suffolk and North Essex Hospital Trust.

In November we held our annual coffee morning which was well attended in spite of the weather.

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.

During the year 2019 income and expenditure levels fell back following the completion of the Sensory Garden Project.

The charity continued to make grants in the year and support the Hospital by providing funding for equipment.

Total income for the year was £27,264 (£117,281 - 2018) and expenditure for the year amounted to £35,762 (£110,482 - 2018), giving rise to a deficit in the year of £(8,498) (surplus of £6,799 - 2018).

When the deficit is deducted from opening reserves of £526,403 a resulting balance on reserves of £517,905 at 31 December 2019 is carried forward.

RESERVES

The charity maintains an unrestricted general reserve fund which in the opinion of the Trustees, includes sufficient funds to meet all foreseeable obligations and provide additional amounts to cover contingencies.

The Charity has unrestricted reserve funds of £517,905.

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 2019

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.

The charity is seeking to fund a major improvement in x-ray facilities at 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 Dcember 2019 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 23 March 2020

.....
A Bone - President
Trustee

THE LEAGUE OF FRIENDS OF ALDEBURGH AND DISTRICT COMMUNITY HOSPITAL

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019 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 James David Haddow, FCCA
GMS FC Limited
1 London Road
Ipswich IP1 2HA

Date:

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

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
		£	£	£	£
INCOMING RESOURCES					
Income resources from generated funds:-					
Voluntary Income	2	16,255	-	16,255	108,979
Investment Income from deposits		6,640	-	6,640	3,930
Incoming resources from charitable activities	3	4,369	-	4,369	4,372
TOTAL INCOMING RESOURCES		27,264	-	27,264	117,281
RESOURCES EXPENDED					
Fund Raising Costs	4	1,522	-	1,522	1,401
Charitable Activities	5	31,516	-	31,516	106,913
Governance Costs	6	2,724	-	2,724	2,168
TOTAL RESOURCES EXPENDED		35,762	-	35,762	110,482
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	7	(8,498)	-	(8,498)	6,799
Transfers		-	-	-	-
Total funds brought forward		526,403	-	526,403	519,604
TOTAL FUNDS CARRIED FORWARD		517,905	-	517,905	526,403

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

BALANCE SHEET

AS AT 31 DECEMBER 2019

		2019		2018	
	Note	£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets			-		-
CURRENT ASSETS					
Bank and cash	9	518,865		528,175	
		<u>518,865</u>		<u>528,175</u>	
CREDITORS:					
Amounts falling due within one year	10	(960)		(1,772)	
NET CURRENT ASSETS			517,905		526,403
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>517,905</u>		<u>526,403</u>
NET ASSETS			<u>517,905</u>		<u>526,403</u>
FUNDS					
Unrestricted funds	11		517,905		526,403
			<u>517,905</u>		<u>526,403</u>

These financial statements were approved by the members of the committee on 23 March 2020 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 2019

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.

(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
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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

Other than as disclosed at note 8 in the accounts, there are no related party transactions occurring during the accounting period under review.

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

FOR THE YEAR ENDED 31 DECEMBER 2019

2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Donations:				
Legacies	-	-	-	53,754
Funerals	1,345	-	1,345	2,616
Individuals	7,042	-	7,042	5,348
Organisations	-	-	-	39,950
Gift aid recovery	2,349	-	2,349	1,952
	<u>10,736</u>	<u>-</u>	<u>10,736</u>	<u>103,620</u>
Subscriptions	5,519	-	5,519	5,359
	<u>16,255</u>	<u>-</u>	<u>16,255</u>	<u>108,979</u>

**3. INCOMING RESOURCES FROM
CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Fund raising:				
Sundry fund raising events	213	-	213	160
Garden opening	685	-	685	-
Coffee morning	982	-	982	1,439
Collecting boxes	1,752	-	1,752	1,843
	<u>3,632</u>	<u>-</u>	<u>3,632</u>	<u>3,442</u>
Hospital sales	737	-	737	930
	<u>4,369</u>	<u>-</u>	<u>4,369</u>	<u>4,372</u>

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

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Fund raising expenses	674	-	674	523
Purchases for resale	848	-	848	878
	<u>1,522</u>	<u>-</u>	<u>1,522</u>	<u>1,401</u>

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

FOR THE YEAR ENDED 31 DECEMBER 2019

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

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Direct expenditure:				
Hospital and medical equipment and other grants	19,998	-	19,998	22,667
Charitable activity:				
Garden maintenance	6,302		6,302	77,015
Patient telephones	240	-	240	291
Patient equipment maintenance	307		307	1,051
Staff welfare	623		623	1,316
Day care centre costs	4,046	-	4,046	4,573
	<u>31,516</u>	<u>-</u>	<u>31,516</u>	<u>106,913</u>

6. GOVERNANCE/SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Printing, postage and stationery	879	-	879	415
Software costs	156	-	156	156
Insurance	625	-	625	595
Independent examiners & accountancy fees	960	-	960	972
Sundry expenses	104	-	104	30
	<u>2,724</u>	<u>-</u>	<u>2,724</u>	<u>2,168</u>

7. NET INCOMING RESOURCES FOR YEAR

	Total Funds 2019	Total Funds 2018
	£	£
This is stated after charging:		
Independent Examiner's fees	<u>960</u>	<u>972</u>

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

FOR THE YEAR ENDED 31 DECEMBER 2019

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 (2018: £Nil).

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

	2019	2018
	£	£
A Bone	656	364
M Dawson	554	223
M Bone	-	867
J Linford	24	177
J Jones	793	1,072
L Scotchmer	834	468
	<u>2,861</u>	<u>3,171</u>

Number of claimants	5	6
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Expenses were for the reimbursement of charitable expenditure paid by the Trustees on behalf of the Charity.

9. CASH AT BANK AND IN HAND

	2019	2018
	£	£
Bank current account	36,601	101,008
COIF Charities deposit	-	975
Other bank and building society deposits	481,879	426,157
Cash in hand	385	35
	<u>518,865</u>	<u>528,175</u>

10. CREDITORS: Amounts falling due within one year

	2019	2018
	£	£
Charitable expenditure etc	960	1,772
	<u>960</u>	<u>1,772</u>

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

FOR THE YEAR ENDED 31 DECEMBER 2019

11. FUND BALANCES

	Balance at 1 January 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31 December 2019 £
Unrestricted income funds					
General funds	526,403	27,264	(35,762)	-	517,905
<i>Total unrestricted funds</i>	<u>526,403</u>	<u>27,264</u>	<u>(35,762)</u>	<u>-</u>	<u>517,905</u>
<i>Total funds</i>	<u><u>526,403</u></u>	<u><u>27,264</u></u>	<u><u>35,762</u></u>	<u><u>-</u></u>	<u><u>517,905</u></u>

Analysis of net assets between funds

	Net current Assets £	Total £
Unrestricted Income Funds:		
Designated funds	-	-
General Funds	517,905	517,905
	<u>517,905</u>	<u>517,905</u>
Restricted Income Funds:		
Sensory Garden Project	-	-
	<u>517,905</u>	<u>517,905</u>