



**Friends of
Brighton & Hove
Hospitals**

A helping hand for the NHS

www.brightonhospitalfriends.org.uk

Registered Charity No. 209414

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UNAUDITED FINANCIAL STATEMENTS & TRUSTEES REPORT YEAR ENDED 31 DECEMBER 2023



'One of the great things about working with a local charity like the Friends is knowing that your money goes exactly where it's most needed – supporting staff and improving patients' well-being in hospital.'

Sir Anthony Seldon

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
FRIENDS OF BRIGHTON AND HOVE HOSPITALS

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
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FRIENDS OF BRIGHTON AND HOVE HOSPITALS

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FOR THE YEAR ENDED 31 DECEMBER 2023

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FRIENDS OF BRIGHTON AND HOVE HOSPITALS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's principal objective is to raise funds from subscriptions, donations, fundraising events and legacies to provide additional services and equipment for patients, visitors and staff of the NHS communities of Brighton & Hove and Newhaven.

The objects of the Friends are:

- 1.To encourage, foster and maintain the interest of the public in the patients and staff and to support the work of the NHS Trusts serving the communities of Brighton, Hove and Newhaven (hereinafter referred to as 'NHS Trusts') by means of voluntary service.
- 2.To raise and collect funds and to apply them by supplementing in such manner as the Friends think fit the resources available to the NHS Trusts from public funds.
- 3.To recruit and assist in the recruitment of voluntary workers in and for the Friends and to provide a link between the NHS Trusts and the communities which they serve.
- 4.To co-operate with all other bodies for the benefit of the hospitals and community services.
- 5.To co-operate with other Friends of hospitals and other charitable bodies.
- 6.To do all things as are incidental or conducive to the attainment of the above objects or any of them.

In 2023 the NHS Trusts supported were:

- University Hospitals Sussex NHS Foundation Trust
- Sussex Partnership NHS Foundation Trust

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in the planning of future activities.

This they believe is demonstrated in this report.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2023 was a year of consolidation, combined with building new partnerships.

Friends of Brighton & Hove Hospitals were able to return to a more normal way of operating in our support for local hospitals and our fundraising activities.

My University Hospitals Sussex - UHSussex Foundation Trust's own charity -- has built closer ties with us and with the other Friends groups in the region, as well as taking over the management of volunteering. We are now seeing more cooperation producing improved teamwork amongst those supporting the Hospitals and the work they do.

In Brighton & Hove we saw the opening of the wonderful new Louisa Martindale Building, which is making a significant difference to patient care and staff morale.

Our focus of making life better for people in hospital continues.

Small Acts of Friendship (SAF) our innovative project to improve patients' well-being by providing a range of services from head massage to art groups, benefited 4616 patients at Royal Sussex County Hospital, Newhaven Rehabilitation Centre and Princess Royal Hospital in 2023. Beyond Brighton & Hove, SAF now supports patients at Worthing Hospitals with plans for further expansion in 2024.

We also continued to provide staff support and new equipment. See the Grants Approved section of this report including details of A Friend in Need - a major new initiative for 2024.

Friends of Brighton & Hove Hospitals is as committed as ever to ensure all our support goes directly to the front line where it is most needed, especially to areas that have difficulty getting funding from the NHS or other charities. We work closely with clinical partners to identify where we can make the most difference, and we monitor the effects of what we do to ensure we achieve the best value for our donors and supporters.

As well as money, people give us their time, working with us to help raise funds at our events. Our Volunteers at the Friends Café in the Park Centre for Breast Care have given over 840 volunteer hours in 2023. Small Acts of Friendship welcomes volunteers in the Hospital itself, helping patients and those caring for them.

Our events this year have gone from strength to strength and included a talk from our Patron Sir Anthony Seldon about his biography of Boris Johnson, a wine tasting with a great friend of the Friends, Henry Butler, and Paul Hayward talking about the book he co-wrote with Kevin Sinfield about Rob Burrows. We hosted Carols by Candlelight jointly with UHSussex Chaplaincy and St George's Church welcoming over 300 people for this annual celebration.

We have also developed our sea swimming activities further. We held our Big Brighton Sea Swim in July, and this was supported by a talk from Dr Mark Harper, and a preview of Vindication Swim, the film about Mercedes Gleitze, who's star Kirsten Callaghan also completed our swim to help us raise funds for the charity.

All of this was managed by Katy Wells, our wonderful fundraiser and a constant enthusiast and ambassador for the Friends.

We were delighted to be named their Charity of the Year by DMH Stallard and have been working with them to design a programme that ensures we both benefit from the relationship.

We also did a lot of work to consolidate our finances, practices and procedures to be compliant with charity best practice as well as rebuilding our website and databases to ensure better communication.

I would like to thank all those who helped us over the year. Our Patrons, Michael and Maureen Chowen, Sir Anthony Seldon and Sally Gunnell, Suzy Horne our Office Manager, Howard Kidd our Treasurer, and of course our hard working and generous trustees who give us so much of their time and expertise. Special thanks to Janet Flint who stood down as Vice Chair, a position she has held for five years, and who's knowledge of the hospital and the NHS generally has been hugely helpful.

And most of all to those of you who give us your money, your time, your support and your goodwill.
We can only do what we do because of you.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

Chris Rendel: Chair

FINANCIAL REVIEW

Financial position

The charity achieved a surplus during the year of £99,701 (2022: deficit £44,431) on unrestricted funds and this has been added to the reserves brought forward to leave reserves to be carried forward of £290,402.

The following legacies were previously notified and have been included with these accounts. However, these legacies were received on the dates shown below, after the year end 2023.

16.01.2024: £145,000.00 - restricted to Sussex Eye Hospital.

09.02.2024: £98,774.33 - unrestricted.

HOW YOUR MONEY WAS SPENT IN 2023 - GRANTS APPROVED 2023

Date	Grant	Amount
19.01.2023	Therabite Jaw Rehabilitation System 2023/331/UHSx	327.44
19.01.2023	Additional funds for Grant 2022/325/UHSx	2,421.00
13.04.2023	IV Therapy Ultrasound Probe 2023/332/UHSx	4,999.00
	A Friend in Need: 2 year funding 2023/333/UHSx.£25,000 per year from appointment of Volunteer Co-Ordinator. This grant will fund the VC post for two years.	50,000.00
12.10.2023	Family Woodland Sessions: CAHMS 2023/310/SPFT	500.00
12.10.2023	Total	58,247.44

Investment policy and objectives

There are no restrictions on the Charity's power to invest. The investment strategy is set by the Trustees and takes account of recent demand for funds and the quality of the funding applications. In setting the investment strategy, the Trustees consider the income requirements of the Charity and the risk profile of the investments.

Reserves policy

It is the policy of the Charity to maintain unrestricted and unallocated funds, which are the free reserves of the Charity, at a level sufficient to cover future unrestricted expenditure. This provides funds to cover management and administration costs and to respond to applications for grants that arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Friends of Brighton & Hove Hospitals is governed by a document first issued in 1949. The charity was registered with the Charity Commission for England and Wales on 22 September 1962.

In 2004 the charity title was changed from League of Hospital and Community Friends, Brighton, Hove and Newhaven to Friends of Brighton & Hove Hospitals.

In 2015 and 2019 changes were made to the rules on Trustee terms of office, membership, numbers required for a quorate General Meeting and to allow electronic communications.

Appointment of new Trustees

The constitution states there should be a maximum of fifteen members in total all of whom are elected (and for longer standing members, re-elected) at the Annual General Meeting.

New members may attend Committee meetings before being elected. Friends of Brighton & Hove Hospitals have a policy for the recruitment, selection and induction of members which is checked and approved by the Trustees every year. The Charity Commission leaflet CC3(A) is circulated to all new members.

The Friends have established a register of pecuniary interests and attendance at meetings and events is monitored.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustees are responsible for the management of the charity and will report on the year's work at the Annual General Meeting.

Further details are contained in the chairman's report.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

209414

Principal address

The Old Chapel
37 St Georges Road
Brighton
East Sussex
BN2 1ED

Trustees

Dr M Al-Jawad
Mr J Austin
Mrs E Church (Vice Chair until 4 July 2023)
Ms J Flint (Vice Chair - until 4 July 2023)
Mr R Griffiths
Mrs P Hayward (Honorary Trustee)
Mr H Kidd (Treasurer)
Mrs D Reeder
Mr C Rendel (Chair)
Ms R McColl
Dr K Hurt

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Patrons

Maureen Chowen DL
Michael Chowen CBD DL
Sally Gunnell OBE DL
Sir Anthony Seldon MA PhD FRSA MBA FRHisS

Bankers

Barclays Bank Plc
149-155 Church Road
Hove
East Sussex
BN3 2AE

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

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;
- 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 ~~12th April 2024~~..... and signed on its behalf by:



.....
Mr C Rendel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF BRIGHTON AND HOVE HOSPITALS**

Independent examiner's report to the trustees of Friends of Brighton and Hove Hospitals

I report to the charity trustees on my examination of the accounts of Friends of Brighton and Hove Hospitals (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust 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.



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 30th April 2024

FRIENDS OF BRIGHTON AND HOVE HOSPITALS**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	116,044	145,000	261,044	33,739
Investment income	3	9,823	-	9,823	4,905
Other income	4	19,942	-	19,942	30,589
Total		<u>145,809</u>	<u>145,000</u>	<u>290,809</u>	<u>69,233</u>
EXPENDITURE ON					
Raising funds	5	27,441	-	27,441	25,240
Charitable activities	6				
Grants payable		27,187	2,748	29,935	132,204
Support costs		2,280	-	2,280	2,220
Total		<u>56,908</u>	<u>2,748</u>	<u>59,656</u>	<u>159,664</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	88,901 10,800	142,252 (10,800)	231,153 -	(90,431) -
Net movement in funds		<u>99,701</u>	<u>131,452</u>	<u>231,153</u>	<u>(90,431)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		190,701	209,754	400,455	490,886
TOTAL FUNDS CARRIED FORWARD		<u>290,402</u>	<u>341,206</u>	<u>631,608</u>	<u>400,455</u>


The notes form part of these financial statements


FRIENDS OF BRIGHTON AND HOVE HOSPITALS

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	795	-	795	1,272
CURRENT ASSETS					
Debtors	14	98,774	145,000	243,774	-
Cash at bank		384,738	196,206	580,944	609,689
		<u>483,512</u>	<u>341,206</u>	<u>824,718</u>	<u>609,689</u>
CREDITORS					
Amounts falling due within one year	15	(193,905)	-	(193,905)	(210,506)
NET CURRENT ASSETS					
		<u>289,607</u>	<u>341,206</u>	<u>630,813</u>	<u>399,183</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>290,402</u>	<u>341,206</u>	<u>631,608</u>	<u>400,455</u>
NET ASSETS					
		<u>290,402</u>	<u>341,206</u>	<u>631,608</u>	<u>400,455</u>
FUNDS					
Unrestricted funds	16			290,402	190,701
Restricted funds				341,206	209,754
TOTAL FUNDS					
				<u>631,608</u>	<u>400,455</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12th April 2024 and were signed on its behalf by:


.....
Mr C Rendel - Trustee


.....
Mr H Kidd - Trustee

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)', Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Income from donations is accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. The value of voluntary work is not included in the financial statements.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is 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.

Grants payable

Grants payable are included in the accounts when the obligation to make the payment arises. Any grants awarded, but unspent within two years, are due to be written back but are reviewed by the Board on an individual basis.

Allocation and apportionment of costs

Staff costs have been allocated between grant making and other charitable activities according to the time spent by staff on each activity.

Other support costs attributable to each activity have been allocated on a direct cost basis or, for other overhead costs, apportioned according to management estimates.

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.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixed assets are depreciated so as to write off their cost over their useful economic lives at the following rates :

Office equipment - 15% straight line basis.

Tangible Fixed Assets costing more than £1,000 are capitalised and including any incidental expenses of acquisition.

Taxation

The charity is exempt from tax on its charitable activities.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated goods and services have not been recognised in these financial statements as it is not practicable to do so and the cost outweighs the benefit.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Legacies	248,710	15,815
Donations and subscriptions	12,334	17,924
	<u>261,044</u>	<u>33,739</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>9,823</u>	<u>4,905</u>

4. OTHER INCOME

	2023	2022
	£	£
Book sales	750	187
Friends Cafe Park Centre	8,561	10,394
Fundraising and event income	9,341	18,704
Miscellaneous income	1,290	1,304
	<u>19,942</u>	<u>30,589</u>

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

5. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Purchases	4,126	6,960
Fundraising costs	22,838	17,803
Depreciation	477	477
	<u>27,441</u>	<u>25,240</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Grants payable	28,190	1,745	-	29,935
Support costs	-	-	2,280	2,280
	<u>28,190</u>	<u>1,745</u>	<u>2,280</u>	<u>32,215</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	20,100	20,140
Other support costs	8,090	7,203
	<u>28,190</u>	<u>27,343</u>

8. GRANTS PAYABLE

	2023	2022
	£	£
Grants payable	<u>1,745</u>	<u>104,861</u>

An analysis of grants is as follows:

	2023	2022
	£	£
University Hospitals Sussex NHS Foundation Trust	3,633	104,937
Sussex Community NHS Foundation Trust	-	-
Sussex Partnership NHS Foundation Trust	<u>(1,888)</u>	<u>(76)</u>
	<u>1,745</u>	<u>104,861</u>

	B/Fwd	Provided	W/Back	Charged	C/Fwd
	£	£	£	£	£
University Hospitals Sussex NHS Foundation Trust	201,276	58,932	(55,299)	(14,299)	190,610
Sussex Community NHS Trust	-	-	(-)	(-)	-
Sussex Partnership NHS Trust	<u>6,387</u>	<u>500</u>	<u>(2,386)</u>	<u>(3,919)</u>	<u>582</u>
	<u>207,663</u>	<u>59,432</u>	<u>(57,685)</u>	<u>(18,218)</u>	<u>191,192</u>

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

9. SUPPORT COSTS

		Governance costs
		£
Support costs		<u>2,280</u>

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

	2023 Support costs £	2022 Total activities £
Independent examination	<u>2,280</u>	<u>2,220</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. STAFF COSTS

Number of employees

The average monthly headcount for the year was as follows:

	2023	2022
Support staff - 1 part time	1	1

Staff costs

	2023 £	2022 £
Wages and salaries	18,444	18,412
Social security costs	1,290	1,362
Pension costs	<u>366</u>	<u>365</u>
	<u>20,100</u>	<u>20,139</u>

No employees received remuneration in excess of £60,000.

The trustees consider its key management personnel to be the trustees. No employment benefits were paid to the key management personnel.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2022)

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,739	-	33,739
Investment income	4,905	-	4,905
Other income	30,589	-	30,589
Total	<u>69,233</u>	<u>-</u>	<u>69,233</u>
EXPENDITURE ON			
Raising funds	25,240	-	25,240
Charitable activities			
Grants payable	86,204	46,000	132,204
Support costs	2,220	-	2,220
Total	<u>113,664</u>	<u>46,000</u>	<u>159,664</u>
NET INCOME/(EXPENDITURE)	(44,431)	(46,000)	(90,431)
RECONCILIATION OF FUNDS			
Total funds brought forward	235,132	255,754	490,886
TOTAL FUNDS CARRIED FORWARD	<u>190,701</u>	<u>209,754</u>	<u>400,455</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2023 and 31 December 2023	<u>11,778</u>
DEPRECIATION	
At 1 January 2023	10,506
Charge for year	477
At 31 December 2023	<u>10,983</u>
NET BOOK VALUE	
At 31 December 2023	<u>795</u>
At 31 December 2022	<u>1,272</u>

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Legacies receivable	243,774	-

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Grants payable	191,192	207,663
Trade creditors	-	34
Social security and other taxes	177	150
Accrued expenses	2,536	2,659
	<u>193,905</u>	<u>210,506</u>

16. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	190,701	88,901	10,800	290,402
Restricted funds				
Sussex Eye Hospital	1,875	145,000	-	146,875
Equipment for Digestive Diseases Department	10,800	-	(10,800)	-
Sussex Kidney Unit at BSUH	6,199	-	-	6,199
Cancer Care Unit	181,830	(2,748)	-	179,082
Ear, Nose and Throat Unit	9,050	-	-	9,050
	<u>209,754</u>	<u>142,252</u>	<u>(10,800)</u>	<u>341,206</u>
TOTAL FUNDS	<u>400,455</u>	<u>231,153</u>	<u>-</u>	<u>631,608</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	145,809	(56,908)	88,901
Restricted funds			
Sussex Eye Hospital	145,000	-	145,000
Cancer Care Unit	-	(2,748)	(2,748)
	<u>145,000</u>	<u>(2,748)</u>	<u>142,252</u>
TOTAL FUNDS	<u>290,809</u>	<u>(59,656)</u>	<u>231,153</u>

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	235,132	(44,431)	190,701
Restricted funds			
Sussex Eye Hospital	1,875	-	1,875
Equipment for Digestive Diseases Department	10,800	-	10,800
Sussex Kidney Unit at BSUH	6,199	-	6,199
Cancer Care Unit	227,830	(46,000)	181,830
Ear, Nose and Throat Unit	9,050	-	9,050
	<u>255,754</u>	<u>(46,000)</u>	<u>209,754</u>
TOTAL FUNDS	<u>490,886</u>	<u>(90,431)</u>	<u>400,455</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,233	(113,664)	(44,431)
Restricted funds			
Cancer Care Unit	-	(46,000)	(46,000)
	<u>69,233</u>	<u>(159,664)</u>	<u>(90,431)</u>

The purpose of each restricted fund was as follows:

- 1.Sussex Eye Hospital - to benefit patients and staff at the Sussex Eye Hospital.
- 2.Equipment for Digestive Diseases Department - a donation for equipment as approved by the department.
- 3.Sussex Kidney Unit - to benefit patients at this unit.
- 4.Small Acts of Friendship - funding to support the Small Acts of Friendship initiative.
- 5.Cardiac Care - specific legacy to be used within this department.
- 6.Cancer Care - specific legacy to be used within this department.
- 7.Ear,Nose and Throat - specific legacy to be used within this department.
- 8.Emergency Department - specific donation for training simulator.
- 9.Maternity - specific donation to be used within this department.

FRIENDS OF BRIGHTON AND HOVE HOSPITALS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

18. ULTIMATE CONTROLLING PARTY

Ultimate control lies with the trustees.