



**Friends of
Eastbourne
Hospital**

Help us help them help you

FRIENDS OF EASTBOURNE HOSPITAL

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 AUGUST 2025**

CHARITY NUMBER: 220592

Caladine Ltd
Chantry House
22 Upperton Road
Eastbourne, East Sussex
BN21 1BF

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number

220592

Principal address

Friends Office
District General Hospital
Kings Drive
Eastbourne, East Sussex
BN21 2UD

Trustees

Mrs J K S Boyce-Sharpe	President
Dr A J Walmsley	Chairman
Mrs A P Caffyn	
Mrs R G Cameron	
Dr R Grace – appointed 19 May 2025	
Ms T Hamblin – resigned 17 November 2025	
Ms T E Henson	
Mrs E Higgins – appointed 16 June 2025	
Mrs A Jarvis – appointed 16 June 2025	
Mrs C M Lock	
Mr H W Parker	
Mrs B K Phillips – died 27 August 2025	
Mrs D Rowe – appointed 19 May 2025	
Mr G S Stone	
Dr J Wilkinson – appointed 14 September 2025	

Treasurer

Mr P G Skilbeck FCA

Auditors

Caladine Ltd
Chantry House
22 Upperton Road
Eastbourne, East Sussex
BN21 1BF

Bankers

Barclays Bank plc
Leicester Servicing Centre
Leicester
LE87 2BB

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report and financial statements of the charity for the year ended 31 August 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, applicable law and United Kingdom Accounting Standards. The charity is a public benefit entity.

Objectives and activities for the public benefit

The charity's purpose is to raise voluntary funds to provide extra equipment, amenities and services for the patients and staff at the Eastbourne District General Hospital (the Hospital) under the control of East Sussex Hospitals Trust (ESHT) and its associated community services provided centrally by ESHT. The charity additionally aims to encourage the interest and support of the public for the staff, patients and the work of the Trust.

The trustees are aware that there is guidance issued by the Charity Commission on Public Benefit. The trustees willingly accept, and confirm their regard for, this responsibility: the Hospital serves the population of Eastbourne and a substantial part of the surrounding county of East Sussex. Every patient, visitor and member of staff has the potential to benefit from the services and equipment provided by the charity. Therefore, everyone who lives in the substantial catchment area of the Hospital may benefit - including the many thousands of annual visitors to the area.

The charity raises its funds through a number of sources including legacies, donations and direct fundraising activities throughout the year. In addition, the charity is determined to continue to provide a service to the Hospital, its patients, staff and visitors. It does this through:

- Two shops - a main shop in the entrance to the Hospital and a staff shop.
- A trolley service around wards for the convenience of staff and of patients who are unable to visit the other shops.
- A morning trolley service to all departments for the convenience of staff.
- A small café within the radiotherapy department of the Hospital.

The two shops and the café are under the management of a salaried manageress assisted by part-time deputies. The shops, the trolley service and the café are otherwise wholly staffed by volunteers with all surpluses generated by these activities being used to further the objectives of the charity.

For the purpose of carrying out the above objectives but not further or otherwise, the charity shall have the following powers:

- to provide funds for extra services, equipment and amenities for patients and staff and to make donations where expenditure has been recommended by ESHT and has been approved by the Executive Committee.
- to encourage voluntary work in the Hospital.
- to provide a link between the Hospital and the community

To a large extent the success of the charity in any year is dependent upon the level of donations and legacies received in the year, neither of which are under the control of, or can be forecast by, the trustees. Separate from those sources, the trustees consider a) the level of shop and café sales together with the gross profit achieved and b) the income from fundraising activities to be measures of successful activity in any year.

Volunteers

Volunteers are essential to the success of the charity. In the shops, trolley service and at fundraising events, it is estimated that they give an amazing 18,850 man hours of voluntary service per year. Volunteers assist with every activity undertaken by the charity, be that a small coffee morning, a sponsored event or a major function such as a fête or ball. It is impossible to accurately quantify these hours or the financial value involved but their contribution to the success of the charity is both invaluable and very much appreciated.

Achievements and performance

Whenever appropriate, the charity requests ESHT to identify major projects that it would like the charity to consider as their major objective for the future period. These projects, having been agreed with the trustees, are presented to the Annual General Meeting. The special project for 2024/25 has been to assist the Trust by purchase of equipment for the newly built Sussex Surgical Centre and the associated endoscopy unit.

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025 (continued)

The Sussex Surgical Centre is a day surgery unit featuring four new operating theatres, comprehensive pre-assessment, admission, and recovery areas plus associated support facilities. Aiming to deliver around 7,000 planned procedures each year, the SSC will operate for ten hours a day, five days a week, enabling patients to undergo their procedure and return home to recover the same day.

Separate from the above, the charity continues to fund equipment and support many other areas of the Hospital, including educational bursaries where funding for staff at the Hospital is not otherwise available through the NHS.

The trustees are pleased to note success of the main fundraising activities of the charity during the year which include:

- an art exhibition
- quiz evenings and supper evenings
- an autumn fair
- open gardens events
- individually organized coffee mornings and events

As in previous years, the charity has continued to benefit from many individual donations and donations in lieu of flowers, as well as events organized by individuals and small groups. These are too numerous to set out in detail but, again, are of course very gratefully received. Legacies have of course also formed a most welcome and very significant source of income.

In reviewing the results for the year, the trustees are pleased to note a substantial increase in the level of shop sales and an improvement in the gross profit percentage achieved in the year.

Financial review

For the year ended 31 August 2025, there was an increase in the level of donations and in the proceeds from fundraising activities, shop trading and other income. The exceptional and substantial amount received by way of legacies in the previous year could not be replicated and total income from all sources, after direct expenses, was £1,355,565 as against a figure of £2,258,039 in the previous year.

By nature, the amounts available for grant and the performance of the charity are largely dependent on the receipt of voluntary funds and for this reason, objectives cannot be set with any accuracy. However, as funds became available, significant grants were made over and above the major project. Due to a delay in building work, the monies held from our major project in 2022/23 have still not been requested by ESHT but are of course ring-fenced and held within the funds of the charity. The funds relating to last year's special project for the gamma camera were donated to ESHT in the year. The grants made to ESHT in the year totalled £1,021,493 and further grants of £15,447 were made for the staff and for equipment in the Hospital.

The trustees are satisfied with the financial position of the charity at the end of the year. A total of £1,052,734 is held awaiting draw-down by ESHT in respect of designated bids including, as mentioned above, the £400,000 relating to the special project for 2022/23. There are funds available for future grants of £877,087 although the trustees consider it most important to note that this figure includes substantial legacies where probate has been granted but which will not be considered available for grant until the funds are actually received.

From the total funds held at the year end, certain amounts are retained or committed, as follows:-

- As noted below, the trustees conservatively maintain a capital reserve of £50,000 which is not considered available for grant,
- There is a restricted fund of £28,611 held for the benefit of staff at the Hospital which is made available as requests for grants are considered and agreed by the trustees,
- Further restricted funds of £88,504 are held for donation when purchases are completed by ESHT,

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025 (continued)

Future developments

The trustees are very satisfied with the results for the year and are confident that the objectives of the charity will continue to be met in the future. There are no material uncertainties about the charity's ability to continue. Whilst proceeding towards financing of major projects for the forthcoming year, it is anticipated that other grants will continue to be made on a conservative basis as funds become available.

Investment policy and objectives

The charity does not, as a rule, receive endowment or capital trust funds. Since it is the policy to allocate funds as soon as practicable, the charity does not normally need to hold funds on a medium or long term basis. As the ESHT management indicate that adequate notice can be given before funds are needed, the trustees continue their policy of keeping the funds allocated to the projects until they are required.

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. The trustees regularly review and consider the major risks to which the charity is potentially exposed. A major risk is one that, if materialized, would have a significant adverse impact on the charity's ability to function and achieve its aims and objectives. They are not averse to taking reasonable risks as part of their strategy to achieve the charity's objectives. Grant funds are not allocated until funds have been received or can conservatively be anticipated and the trustees consider that the charity is therefore protected from significant financial risk.

The trustees expect all staff and volunteers, when engaging in any activity, to consider the risks it poses and to act in accordance with any recommendations made for risk management.

The trustees expect that the staff and volunteers shall not engage in additional types of activity on behalf of the charity, for example new forms of fundraising or service provision, without informing them. In any such case, a proposal - including an analysis of the possible risks posed to the charity - is to be presented to the trustees for prior approval.

Reserves policy

The reserves policy of the charity is to maintain a fund that is needed to support replacement items and maintenance in the shops and offices. It is the trustees' policy to utilize all other available funds as soon as practicable in line with the identified needs of the Hospital. It is also the policy that all such requests are submitted to the trustees for consideration only after they have been agreed as necessary by the ESHT senior management.

Bearing in mind the low level of risk faced by the charity, the trustees consider that it is reasonable for the charity to retain £50,000 in reserve. This amount is to cover a proportion of annual general expenses and any shortfall in funds for the charity's main project or other commitments due to a fall in bequests or fundraising. The figure is based on the charity's yearly commitments to purchasing equipment and the main projects, as well as salary costs, insurance and office costs.

Structure, governance and management

The charity was established in 1953, having previously been known as The Eastbourne Hospitals Patients' Association established in 1948, several months before the NHS was formed, and is affiliated to ATTEND. The charity is controlled by its governing document, a deed of trust, and is an unincorporated charity.

New trustees may be co-opted during the year, with their appointment ratified by the membership at the following Annual General Meeting, and triennially thereafter. All necessary familiarization procedures are followed for new trustees. The president, chairman and vice chairman are subject to appointment and reappointment by the membership in accordance with the trust deed. In addition, nominations for all positions are invited from the membership prior to each Annual General Meeting.

The trustees form the Executive Committee which makes all policy decisions and oversees the activities of the charity. Sub-committees are created on an ad hoc basis and are led by trustees who report back to the regular meeting of the Executive Committee. The Executive Committee is joined regularly by a senior member of the ESHT main board.

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025 (continued)

Key management personnel remuneration

The trustees consider the board of trustees, the treasurer and the shop and office managers as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Arrangements for setting the remuneration of other key management personnel are made by the trustees on a normal commercial basis.

Trustees' responsibilities in relation to the financial statements

The charity's trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

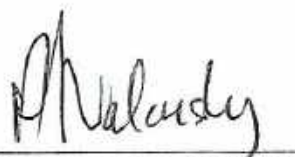
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be 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 that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 17 November 2025 and signed on their behalf by:



Dr A J Walmsley – Chairman

17 November 2025

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FRIENDS OF EASTBOURNE HOSPITAL

Opinion

We have audited the financial statements of Friends of Eastbourne Hospital (the 'Charity') for the year ended 31 August 2025 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 31 August 2025 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 *Auditor's 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FRIENDS OF EASTBOURNE HOSPITAL (Continued)

Matters on which we are required to report by exception:

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with Trustees, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity such as the Charities Act 2011, the Trustees Act 1925 and Trustees Act 2000, and Charity Taxation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

**FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025**

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF FRIENDS OF EASTBOURNE HOSPITAL (Continued)

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.


A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the Charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Caladine Ltd
Chartered Certified Accountants
Statutory Auditor


.....
Caladine Limited

Chantry House, 22 Upperton Road
Eastbourne, East Sussex. BN21 1BF

17 November 2025

Caladine Ltd is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

FRIENDS OF EASTBOURNE HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOMING RESOURCES						
Voluntary income	2	574,202	-	9,268	583,470	1,565,307
Income from charitable activities and other trading activities	3	733,984	-	-	733,984	671,120
Investment income	4	26,111	-	-	26,111	20,112
Profit on sale of fixed assets		-	-	-	-	1,500
Total income		1,334,297	-	9,268	1,343,565	2,258,039
RESOURCES EXPENDED						
Expenditure on raising funds						
- voluntary income	5	1,801	-	-	1,801	3,182
- charitable activities and other trading activities	6	527,862	-	-	527,862	478,731
Expenditure on charitable activities	7	71,777	1,015,627	10,211	1,097,615	336,850
Total expenditure		601,440	1,015,627	10,211	1,627,278	818,763
NET INCOME/(EXPENDITURE)						
BEFORE TRANSFERS		732,857	(1,015,627)	(943)	(283,713)	1,439,276
Transfers between funds	19	(1,121,180)	1,121,436	(256)	-	-
Net movement in funds		(388,323)	105,809	(1,199)	(283,713)	1,439,276
RECONCILIATION OF FUNDS						
Total funds brought forward		1,315,410	943,910	121,329	2,380,649	941,373
TOTAL FUNDS CARRIED FORWARD	£	927,087	£ 1,049,719	£ 120,130	£ 2,096,936	£ 2,380,649

The notes on pages 12 to 21 form part of these accounts.

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.


FRIENDS OF EASTBOURNE HOSPITAL

BALANCE SHEET AT 31 AUGUST 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	12	1,077	983
CURRENT ASSETS			
Stocks	13	20,498	14,203
Debtors	14	832,147	688,619
Cash at bank and in hand		1,268,023	1,695,341
		2,120,668	2,398,163
CREDITORS			
Amounts falling due within one year	16	24,809	18,497
NET CURRENT ASSETS			
		2,095,859	2,379,666
NET ASSETS			
		£ 2,096,936	£ 2,380,649
FUNDS			
Unrestricted funds	19	1,979,821	2,259,320
Restricted funds	19	117,115	121,329
TOTAL FUNDS			
		£ 2,096,936	£ 2,380,649

The notes on pages 12 to 21 form part of these accounts.

Approved by the trustees on 17 November 2025 and signed on their behalf by:


Dr A J Walmsley - Chairman

17 November 2025

FRIENDS OF EASTBOURNE HOSPITAL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025 £	2024 £
Net cash at bank and in hand provided by operating activities	(452,127)	863,479
Interest from investing activities	26,111	20,111
Purchase of tangible fixed assets	(1,302)	(628)
Disposal of tangible fixed assets	-	1,500
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Change in cash at bank and in hand in the year	(427,318)	884,462
Cash at bank and in hand brought forward	1,695,341	810,879
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Cash at bank and in hand carried forward	£ 1,268,023	£ 1,695,341
	<hr/> <hr/>	<hr/> <hr/>

ANALYSIS OF CASH AND CASH EQUIVALENTS

Cash at bank and in hand	£ 1,268,023	£ 1,695,341
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**RECONCILIATION OF NET MOVEMENT IN FUNDS
TO NET CASH FLOW FROM OPERATING ACTIVITIES**

Net movement in funds	(283,713)	1,439,275
Add back: depreciation charge	1,208	1,845
Deduct: profit on sale of fixed assets	-	(1,500)
Deduct: interest from investing activities	(26,111)	(20,111)
(Increase)/Decrease in stocks	(6,295)	26
(Increase) in debtors	(143,528)	(557,003)
Increase in creditors	6,312	947
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Net cash at bank and in hand provided by operating activities	£ (452,127)	£ 863,479
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Charity information

Friends of Eastbourne Hospital is a registered charity (charity number 220592) governed by its constitution (2019) and is an unincorporated charity in England and Wales.

a) Basis of preparation and assessment of going concern

The accounts have been prepared under the historical cost convention with items recognized at cost. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* and the financial statements have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England and Wales, effective January 2019, (The SORP), and under the historical cost convention, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

The trust constitutes a public benefit entity as defined by FRS 102.

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

The financial statements are prepared in sterling, which is both the presentational and functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

c) Income recognition

All income is recognized once the charity has entitlement to the income; it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Legacies are recognized on a case by case basis following the grant of probate when entitlement becomes quantifiable and there is certainty of receipt.

Where after date receipts provide additional evidence to enable quantification of amounts receivable, adjustment is made. Income in relation to fundraising events is deferred as necessary so that income is recognized in the period in which the fundraising event will occur.

Membership subscriptions and donations are accounted for as received by the charity. Life memberships are not deferred as the trustees consider that the amounts involved are too small to warrant formal discounting over the possible remaining period of a member's lifetime.

Activities for generating funds is made up of fundraising and shop income. Shop income is included in the accounts net of VAT and trade discounts. Fundraising is accounted for when money is receivable.

d) Expenditure recognition

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

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings.

Costs of generating funds primarily consists of direct costs in relation to the shop including purchases, repairs and other costs. Other items such as staff costs and advertising which assist the charity in the generation of additional income are also included.

Charitable gifts are accounted for in the period in which they are paid.

All expenditure directly related to the objects of the charity is treated as direct charitable expenditure. All other costs including the costs of administration are allocated to the various sources of activity as appropriate.

Staff costs are allocated between the various areas of the charity's operations based on the level of time the various members of staff allocate to each section of the charity's undertakings.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES (Continued)

e) Donated goods, facilities and services

The donation of goods, facilities and services to the charity provide an economic resource for use in furthering its aims and objectives. However, the cost of valuing the small amount of donated goods for resale outweighs the benefit to users of the accounts and the sale value is included within Note 3 under shop and trolley service income. Given the absence of a reliable measurement basis to value the role played by all the volunteers of the charity, the value of all their time is not included within income.

f) Irrecoverable VAT

The charity is only partially exempt for VAT due to the provision of taxable supplies through shop trading. As a result, not all input VAT is recoverable by the charity. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

g) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include statutory audit fees together with an apportionment of overhead and support costs.

h) Tangible fixed assets

Fixtures, fitting and equipment are capitalized and valued at cost. Depreciation is provided on a straight line basis over the estimated useful life as follows:

Fixtures, fittings and equipment - 33% on cost and 20% on cost

i) Stocks

Stocks are valued at the lower of cost and net realizable value, after making due allowance for obsolete and slow-moving items.

j) Taxation

The charity is exempt from tax on its charitable activities.

k) Pensions

The charity has fulfilled all its responsibilities under auto-enrolment subsequent to its staging date.

l) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties.

Debt instruments that are payable or receivable within one year, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received; other debt instruments are initially measured at present value of the future payments and subsequently at amortized cost using the effective interest method.

Financial assets that are measured at cost and amortized cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognized in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the balance sheet only when there is an enforceable right to set off the recognized amounts and there is an intention to settle on a net basis or to realize the asset and settle the liability simultaneously.

m) Cash and cash equivalents

Cash and cash equivalents is represented by cash in hand and held at bank only. The charity does not maintain deposits held at call with banks, other short term liquid investments or an overdraft.

n) Significant judgements and estimates

No significant judgements have had to be made by management in preparing these financial statements.

There were no key assumptions made concerning the future, or other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

2. VOLUNTARY INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations and gifts	40,719	8,485	49,204	37,864
Legacies	533,483	783	534,266	1,527,443
	<u>574,202</u>	<u>9,268</u>	<u>583,470</u>	<u>1,565,307</u>

3. INCOME FROM CHARITABLE ACTIVITIES AND OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fundraising events	46,100	-	46,100	45,359
Shop and trolley service income	682,315	-	682,315	620,424
Collecting tins	2,824	-	2,824	2,757
Advertising in Hospitality magazine	2,745	-	2,745	2,580
	<u>733,984</u>	<u>-</u>	<u>733,984</u>	<u>671,120</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Deposit account and bank interest	26,111	-	26,111	20,112
	<u>26,111</u>	<u>-</u>	<u>26,111</u>	<u>20,112</u>

5. COSTS OF RAISING FUNDS - VOLUNTARY INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Staff costs	1,482	-	1,482	2,756
Other costs	319	-	319	426
	<u>1,801</u>	<u>-</u>	<u>1,801</u>	<u>3,182</u>

**FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

6. COSTS OF RAISING FUNDS - CHARITABLE ACTIVITIES AND OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Staff costs	48,711	-	48,711	40,193
Shop trading expenses	464,736	-	464,736	425,355
Other costs	13,207	-	13,207	11,338
Depreciation	1,208	-	1,208	1,845
	<u>527,862</u>	<u>-</u>	<u>527,862</u>	<u>478,731</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	2025 The advancement of health £	2024 £
Grant funding of activities	1,021,493	260,951
Other equipment, amenities and services	15,447	18,147
Support costs (Note 8)	60,675	57,752
	<u>1,097,615</u>	<u>336,850</u>

Grants were made during the year to provide extra equipment, amenities and services for the patients and staff at the Hospital. Grants to institutions relating to the advancement of health comprise -

		2025 £	2024 £
East Sussex Hospitals Trust	Restricted	9,015	-
	Unrestricted	1,012,478	260,951
		<u>1,021,493</u>	<u>260,951</u>

8. SUPPORT COSTS

	2025 £	2024 £
Management - staff costs	27,099	25,442
- office and other costs	18,561	17,311
Governance costs (Note 9)	15,015	14,999
	<u>60,675</u>	<u>57,752</u>

All support costs were funded from unrestricted funds.

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

9. GOVERNANCE COSTS

	2025 £	2024 £
Accountancy	-	-
Auditor's remuneration	5,595	6,160
Staff costs	8,740	8,306
Costs of meetings	680	533
	<u>15,015</u>	<u>14,999</u>

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	84,911	75,624
Staff pension contributions	1,122	1,074
	<u>86,033</u>	<u>76,698</u>

The average number of full and part time employees during the year was 6 (2024 - 6).
 No employee received emoluments in excess of £60,000.

11. REMUNERATION AND BENEFITS OF TRUSTEES AND KEY MANAGEMENT PERSONNEL

There were no trustees' remuneration or other benefits for the years ended 31 August 2025 or 2024.

There were no trustees' expenses paid for the years ended 31 August 2025 or 2024.

Remuneration of key management personnel was as follows:

	2025 £	2024 £
Wages and salaries	64,357	48,680
Staff pension contributions	561	671
	<u>64,918</u>	<u>49,351</u>

12. RETIREMENT BENEFIT SCHEMES

Defined contribution scheme:

	2025 £	2024 £
Charge to statement of financial activities in respect of defined contribution scheme	<u>1,122</u>	<u>1,074</u>

The charity contributes to a defined contribution pension scheme for all qualifying employees. The assets of the of the scheme are held separately from those of the charity in an independently administered fund.

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

13. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
COST	
At 1 September 2024	82,478
Additions	1,302
At 31 August 2025	<u>83,780</u>
DEPRECIATION	
At 1 September 2024	81,495
Charge for the year	1,208
At 31 August 2025	<u>82,703</u>
NET BOOK VALUE	
At 31 August 2025	<u>1,077</u>
At 31 August 2024	<u>983</u>

14. STOCKS

	2025 £	2024 £
Shop stock	20,256	13,596
Other stocks	242	607
	<u>20,498</u>	<u>14,203</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors and prepayments	9,264	10,251
Legacies receivable	822,883	678,368
	<u>832,147</u>	<u>688,619</u>

**FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

16. CONTINGENT ASSETS

The charity has been notified of two further residual legacies receivable with amounts yet to be quantified. These amounts will be dependent upon completion of the estate accounts and grant of probate.

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	7,677	2,031
Social security and other taxes	7,891	8,505
Other creditors and accruals	9,241	7,961
	<u>24,809</u>	<u>18,497</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	1,077	-	-	1,077	983
Current assets	950,819	1,052,734	117,115	2,120,668	2,398,163
Current liabilities	(24,809)	-	-	(24,809)	(18,497)
	<u>927,087</u>	<u>1,052,734</u>	<u>117,115</u>	<u>2,096,936</u>	<u>2,380,649</u>

**FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

19. MOVEMENT IN FUNDS

	Note	At 1.9.24. £	Net movement in funds £	Transfers between funds £	At 31.8.25. £
<u>Designated funds</u>					
Cardiology fund		400,000	-	-	400,000
Gamma camera		450,000	(495,485)	45,485	-
Sussex Surgical Suite		-	(414,639)	999,415	584,776
Equipment funds		93,480	(102,354)	76,536	67,662
Other designated funds		430	(134)	-	296
Total designated funds	20	943,910	(1,012,612)	1,121,436	1,052,734
<u>Unrestricted funds</u>					
Capital reserve		50,000	-	-	50,000
Other charitable funds		1,265,410	732,857	(1,121,180)	877,087
Total unrestricted funds		2,259,320	(279,755)	256	1,979,821
<u>Restricted funds</u>					
Ophthalmology fund		76,428	783	-	77,211
Cardiology fund		3,528	-	-	3,528
Gamma camera fund		2,038	(2,038)	-	-
Urology fund		5,000	-	-	5,000
Sussex Surgical Suite		-	585	-	585
Other funds		3,599	(1,163)	(256)	2,180
Special equipment funds		90,593	(1,833)	(256)	88,504
W Beavan bequest		30,736	(2,125)	-	28,611
Total restricted funds	21	121,329	(3,958)	(256)	117,115
TOTAL FUNDS		2,380,649	(283,713)	-	2,096,936

**FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

19. MOVEMENT IN FUNDS (Continued)

Net movement in funds, included on the previous page, are as follows:-

	Incoming resources £	Resources expended £	Movement in funds £
<u>Designated funds</u>			
Cardiology fund	-	-	-
Gamma camera	-	(495,485)	(495,485)
Sussex Surgical Suite	-	(414,639)	(414,639)
Equipment funds	-	(102,354)	(102,354)
Other designated funds	-	(134)	(134)
Total designated funds	-	(1,012,612)	(1,012,612)
<u>Unrestricted funds</u>			
Capital reserve	-	-	-
Other charitable funds	1,334,297	(601,440)	732,857
Total unrestricted funds	1,334,297	(1,614,052)	(279,755)
<u>Restricted funds</u>			
Ophthalmology fund	783	-	783
Cardiology fund	-	-	-
Gamma camera	977	(3,015)	(2,038)
Sussex Surgical Suite	585	-	585
Other funds	6,923	(8,086)	(1,163)
Special equipment funds	9,268	(11,101)	(1,833)
W Beavan bequest	-	(2,125)	(2,125)
Total restricted funds	9,268	(13,226)	(3,958)
TOTAL MOVEMENT IN FUNDS	1,343,565	(1,627,278)	(283,713)

FRIENDS OF EASTBOURNE HOSPITAL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

20. DESIGNATED FUNDS

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Cardiology fund - This represents the amount set aside by the Trustees in respect of the 2022/3 major project, delayed because of necessary building work at the hospital.

Gamma camera - This represents the amount set aside in respect of the 2023/4 major project, invoiced and paid over to the Trust after the year end.

Sussex Surgical Suite - This represents the balance set aside to complete the £1m donation for the new surgical suite and the related endoscopy unit.

Equipment funds - funds designated for expenditure on specific equipment, awaiting invoices from the Trust.

21. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Ophthalmology fund - Amounts received and raised, as yet unspent, awaiting drawdown by the Trust.

Cardiology fund - This represents sundry donations received specifically for the 2022/3 major project.

Gamma camera - This represents sundry donations received specifically for the 2023/4 major project.

Urology fund - This represents monies received specifically for equipment within the urology department and awaiting advice from the Trust as to the equipment to be donated.

Sussex Surgical Suite - This represents monies received specifically for the new surgical suite and the related endoscopy unit.

Other restricted funds - Funds received by the charity that are restricted by donors for the purchase of specific equipment for the Trust, patients or staff at the Hospital.

W Beavan bequest - a legacy specifically left to be expended for the benefit of staff at the Hospital.

22. RELATED PARTY TRANSACTIONS AND TRUSTEES' EXPENSES AND REMUNERATION

There were no related party transactions in the year or in the previous year. The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind. The charity's general insurance policy includes trustee indemnity cover.

23. ULTIMATE CONTROLLING PARTY

The charity was under the control of the Executive Committee, as detailed in the Report of the Trustees, throughout the year.