Hawkhurst Community Hospital League of Friends

TRUSTEES' REPORT AND

FINANCIAL STATEMENTS

31 December 2025

Charity No. 252641

Hawkhurst Community Hospital League of Friends
LEGAL AND ADMINISTRATIVE INFORMATION

President
Vacant

Trustees
The Trustees who served during the year and to the date of this report were:

Mr H Cobbold	Resigned 29 September 2025
Mr N Cunliffe	Appointed 12 November 2025, resigned 2 June 2026
Dr C R Dewing	Chair
Mr T Fagg	
Mr T Gilbert	
Mr J Newman	
Ms B S Palmer	
Mrs J Pyne	
Mr H Schalburg	Resigned 18 March 2025
Mrs M Shilling	Appointed 12 November 2025
Mrs B K Veitch	Appointed 18 March 2025, resigned 24 June 2026
Mr C Williamson	

Charity Administrator/Secretary
Ms A Tanner

Principal Office
Hawkhurst Community Hospital
High Street
Hawkhurst
Kent, TN18 4PU

Independent Examiner
Sam Farren FCA DChA
Orchard House
42a Childsbridge Lane
Kemsing
Sevenoaks
Kent, TN15 6QR

Bankers
Natwest Bank plc
20 High Street
Ashford
Kent, TN24 8SH

Barclays Bank plc
9 High Street
Colchester
Essex, CO1 1DA

The Trustees of the Hawkhurst Community Hospital League of Friends (the Charity) present their report and financial statements for the year ended 31 December 2025. The financial statements comply with the Charities Act 2011, and 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).

Legal and Administrative Information
The Charity's officers and trustees are:

President
Vacant

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Constitution and Objects
The Charity is constituted under the rules and objects adopted on 15 May 1967, amended 30 April 1992, April 2005 and 23 April 2009.

The Objects of the Charity are:

1. To mobilise, encourage, foster and maintain the interest and Support of the public in the patients and staff and to support the work of the hospital by voluntary service.
2. To raise, provide and receive funds for the purposes:
    a. Either of supplementing, in such manner as the Charity thinks fit, the resources of the hospital service, or putting such funds, or any part thereof at the disposal of the Tunbridge Wells Health Authority or any successor Authority thereto to be applied at the discretion of such Authority in supplementing such resources.
    b. Of supporting the patients and staff of the hospital, and;
    c. Of supporting and relieving out-patients and former patients of the hospital and other invalids in the local community who are sick, convalescent, disabled, handicapped, infirm or in the need of financial assistance.
    d. Using such funds as the Charity thinks fit for the purpose of promoting health in the wider community and relieving those in need due to other disadvantages related to ill health.

Administration and Structure
The Charity is governed by a board of trustees who meet every two months. Day to day running of the Charity is delegated to the Charity Administrator who reports directly to the board of trustees.

Method of appointment and recruitment of trustees
The trustees regularly review the skills needed on the trustee board and will approach a suitable candidate known to them from the local community.

Review of the Year
The constitution of the Hawkhurst Community Hospital League of Friends, whilst broad, demands that we use our funds for the purposes of promoting health in the wider community and relieving those in need due to other disadvantages related to ill health.

We received generous donations from several sources (local families, business and clubs) during the year for which we were truly grateful.

Looking ahead we are well aware of trying to offer support to those folk who are lonely and isolated as well as parents and children coping with hardship. However, identifying those in need and helping them to seek support can prove difficult.

Fundraising
In 2025 we successfully restored the frontage to the Green Shop in the village of Hawkhurst and overall improved the experience of our visiting customers.

The future success of our shop will determine how the League of Friends can go forward.

WRAP
WRAP, our day care facility for people with dementia, continued to function on Tuesdays and Thursdays providing valuable respite for families. Our subsidy supports the pay of our trained staff and transport costs.

We as a charity were able to give financial support to the staff at WRAP for a course on cardio-pulmonary resuscitation (CPR) and also agreed to pay for a portable defibrillator to be installed at Hawkhurst House where the Tuesday and Thursday sessions are held.

Sarah Caller (WRAP) collected a cheque from Whitehead Monckton solicitors in Tenterden for £500 recognising the work that we do in offering day care services for clients with dementia and their carers.

'The Monday Gang' was established at the end of 2025 at the Hands of Hope charity sited at Hall House in Hawkhurst. This initiative supports a cohort of local people who have the early signs of dementia. This is known as a COGS group (cognitive stimulation therapy) and basically provides activities to stimulate cognitive function for those people with mild to moderate dementia.

We are grateful to Sarah Caller, the Hands of Hope and Dementia Experience (Kent) in setting it up and progressing the group.

The Hospital
The League of Friends has continued to support our local community hospital in a variety of ways. For example, we provided refreshments to visitors by maintaining a tea and coffee maker and paid out for many supplementary items to patients that the NHS finds unaffordable.

Provision of financial support
In the community we again paid for first aid cover at the village fete and fun run, both events proving to be very successful in their own right.

Hawkhurst Food for Families (F4F) charity continued to receive regular financial assistance from our charity.

Review of Financial Activities and Affairs

In the financial year ending 31 December 2025 the Charity had income of £190,296 (2024: £195,484). Expenditure in the year was in the sum of £188,453 (2024: £205,712).

Costs of raising funds were £83,981 (2024: £107,297) the vast majority of which represents the cost of running the shop, within which were £58,644 (2024: £54,740) in wages and £10,556 (2024: £7,224) in depreciation. Charitable expenditure was in the sum of £104,472 (2024: £98,415), of which £77,275 (2024: £71,678) represented WRAP running costs and £4,488 (2024: £4,372) related to supplies and equipment provided to the hospital. Support costs amounted to £16,709 (2024: £16,615).

Reserves Policy

It is the policy of the charity to maintain its free reserves at a level that equates to approximately six months administration expenditure together with sufficient funds to cover the immediate charitable needs and a general reserve of approximately £15,000 to cover any unexpected calls on our funds. The funds were maintained at this level throughout the year. At 31 December 2025, unrestricted funds were £271,585 (2024: £277,002) of which £108,616 were free reserves (2024: £137,908) and restricted funds were £34,452 (2024: £27,192).

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Public Benefit

The Trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The Trustees have reviewed the Charity's activities and confirm they meet the guidance given by the Charity Commission with regard to public benefit.

Statement of Trustees' Responsibilities

The Charities Act 2011 requires the management committee as the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the Trustees and signed on their behalf by:

.....
Dr C Dewing
Trustee

27 October 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAWKHURST COMMUNITY HOSPITAL LEAGUE OF FRIENDS

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2025, which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity trustees, 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 charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

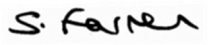
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the charity 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.



Sam Farren FCA DChA

Sevenoaks

28 October 2026

Hawkhurst Community Hospital League of Friends
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025

		2025			*2024*		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	*Unrestricted funds £*	*Restricted funds £*	*Total funds £*
INCOME FROM:							
Donations and legacies							
Donations and grants	1	8,574	13,000	21,574	*12,719*	*940*	*13,659*
Legacies and Memorial Donations		-	-	-	*11,500*	-	*11,500*
Subscriptions		1,638	-	1,638	*1,616*	-	*1,616*
Charitable activities	2	57,282	-	57,282	*61,670*	-	*61,670*
Other trading activities							
Fundraising	3	109,547	-	109,547	*106,714*	-	*106,714*
Investments		255	-	255	*325*	-	*325*
TOTAL INCOME		177,296	13,000	190,296	*194,544*	*940*	*195,484*
EXPENDITURE ON;							
Raising funds	4	80,928	3,053	83,981	*107,297*	-	*107,297*
Charitable activities	5	101,785	2,687	104,472	*93,640*	*4,775*	*98,415*
TOTAL EXPENDITURE		182,713	5,740	188,453	*200,937*	*4,775*	*205,712*
NET (EXPENDITURE)/INCOME	11	(5,417)	7,260	1,843	*(6,393)*	*(3,835)*	*(10,228)*
TRANSFERS BETWEEN FUNDS		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		(5,417)	7,260	1,843	*(6,393)*	*(3,835)*	*(10,228)*
FUND BALANCES BROUGHT FORWARD							
At 1 January	17	277,002	27,192	304,194	*283,395*	*31,027*	*314,422*
FUND BALANCES CARRIED FORWARD							
At 31 December	17	271,585	34,452	306,037	*277,002*	*27,192*	*304,194*

All activities are classed as continuing. The Charity has had no recognised gains and losses during this year and last year other than the net expenditure for the financial year.

Hawkhurst Community Hospital League of Friends

BALANCE SHEET

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	173,076	139,391
Current assets			
Stock	13	117	263
Debtors	14	11,446	34,165
Bank		127,511	135,158
		139,074	169,586
Current liabilities			
Creditors: amounts falling due within one year	15	(6,113)	(4,783)
Net current assets		132,961	164,803
Total assets		306,037	304,194
Funds:			
Unrestricted Funds	17	271,585	277,002
Restricted Funds	17	34,452	27,192
		306,037	304,194

The financial statements on pages 6 to 14 were approved and authorised for issue by the trustees on 27 October 2026 and signed on their behalf by:

.....
Dr C Deving
Trustee

BASIS OF ACCOUNTING

a) Basis of preparation

The financial statements have been prepared 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. Hawkhurst Community Hospital League of Friends meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The Trustees are satisfied that the charity has sufficient funds to cover net expenditure for the ensuing year after approval of these financial statements.

It is therefore the trustees' view that there are no material uncertainties regarding Hawkhurst Community Hospital League of Friends' ability to continue in business for the foreseeable future taking into account all available information, and have neither the intention nor the need to liquidate or curtail materially the scale of its operations, and have prepared the accounts on that assumption.

INCOME POLICY
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Legacies are recognised in the accounts when the amount and timing of receipt is probable to the satisfaction of the trustees.

Income tax recoverable in respect of deeds of covenant is included in the same period as the donation.

INVESTMENT INCOME
Investment income is accounted for in the year in which the charity is entitled to receipt.

FUND ACCOUNTING
Unrestricted funds are funds which are available to use at the discretion of the trustees in furtherance of the general objectives of the charity and which has not been designated for any other purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

EXPENDITURE POLICY
Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is charged against the category of resources expended from which it was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

COST OF RAISING FUNDS
Cost of raising funds comprises those costs directly attributable to the Charity's fund raising activities.

CASH FLOW STATEMENT
The Charity has taken advantage of the exemption from preparing a cash flow statement in accordance with FRS 102 on the basis that it qualifies as a small entity.

TANGIBLE FIXED ASSETS
Assets costing £100 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation

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

Property and improvements	- 10% straight line basis
Fixtures and fittings	- 10% straight line basis
Computer equipment	- 25% straight line basis

Depreciation is not provided on freehold land.

STOCK
Stock is valued at the lower of cost or realisable value.

No value has been included for the items donated and held at the year end at the shop as the trustees consider it impractical to estimate the fair value of this stock. The value to the charity of the donated goods sold are recognised as income when sold.

DEBTORS
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

CASH AT BANK AND IN HAND
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

FINANCIAL INSTRUMENTS
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

OPERATING LEASE AGREEMENTS
Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

1. DONATIONS

	2025	2024
	£	£
Donations	9,033	11,719
Grants	13,000	940
Gift Aid	(459)	1,000
	21,574	13,659

2. CHARITABLE ACTIVITIES

	2025	2024
	£	£
WRAP Income	57,282	61,670

3. FUNDRAISING INCOME

	2025	2024
	£	£
Shop income	107,860	104,551
Other fundraising & events	1,687	2,163
	109,547	106,714

4. FUNDRAISING EXPENDITURE

	2025	2024
	£	£
Shop overheads (Note 7)	82,963	106,152
Purchase of goods	1,018	1,145
	83,981	107,297

5. CHARITABLE EXPENDITURE – supporting the community

	2025	2024
	£	£
Hospital equipment	599	485
Gardening	436	213
Drinks machine	347	448
Newspapers for Day Hospital	3,106	2,705
Patient entertainment & hospital staff support	-	523
Donations	6,000	5,750
WRAP running costs (note 8)	77,275	71,678
Support costs (note 6)	16,709	16,615
	104,472	98,415

6. SUPPORT COSTS

	2025	2024
	£	£
Adverts, postage, stationery and telephone	314	284
Staff costs	10,516	10,637
Staff mileage	210	393
Legal & professional fees	3,385	3,269
Accountancy fees	500	500
Bank charges and interest	286	230
Depreciation	168	184
Computer costs	439	368
Sundry costs	141	-
Governance costs – independent examination fees	750	750
	16,709	16,615

7. SHOP OVERHEADS

	2025	2024
	£	£
Staff costs	58,644	54,740
Business rates	831	397
Water	318	175
Gas & electricity	3,296	3,177
Insurance	852	710
Card payment costs	1,038	996
Telephone and internet	394	308
Depreciation	10,556	7,224
Premises costs	7,034	38,425
	82,963	106,152

8. WRAP RUNNING COSTS

	2025	2024
	£	£
Insurance	1,537	731
Other Costs	1,361	877
Depreciation	137	137
Activities and entertainers	3,969	4,298
Cleaning & supplies	2,398	2,427
Computer costs	1,580	1,412
Food Costs and Kitchen & Catering Supplies	6,724	7,671
Dementia Management	53,648	47,998
Subsidised client fees	2,550	3,698
Marketing	214	294
Volunteer mileage	1,999	1,835
Training	808	-
Bad debts	350	300
	77,275	71,678

9. EMPLOYEE COST

	2025	2024
	£	£
Salaries and wages	67,940	64,309
Social security costs	-	-
Pension costs	1,220	1,068
	69,160	65,377

The average number of staff for the year was:

	2025	2024
	No	No
Shop	4	4
Office	1	1
	5	5

No member of staff was paid more than £60,000 per annum during either year.

10. TRUSTEES' REMUNERATION

No trustee received any remuneration in either year. 3 trustees (2024: 2) received reimbursement of expenses during the year relating to purchases made on the charity's behalf totaling £1,073 (2024: £963).

11. NET (EXPENDITURE)/INCOME

This is stated after charging:	2025	2024
	£	£
Depreciation	10,861	7,545

12. FIXED ASSETS

	Freehold property and improvements	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
Cost				
At 1 January 2025	174,090	5,063	3,354	182,507
Additions	44,047	-	499	44,546
At 31 December 2025	218,137	5,063	3,853	227,053
Depreciation				
At 1 January 2025	35,275	5,063	2,778	43,116
Charge for the year	10,546	-	315	10,861
At 31 December 2025	45,821	5,063	3,093	53,977
Net book value				
At 31 December 2025	172,316	-	760	173,076
At 31 December 2024	138,815	-	576	139,391

13. STOCK

	2025	2024
	£	£
Stock	117	263

14. DEBTORS

	2025	2024
	£	£
Trade debtors	6,471	5,750
Other debtors	325	3,990
Prepayments and accrued income	4,650	24,425
	11,446	34,165

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,414	1,281
Other taxation and social security	2,199	1,756
Accruals	2,146	1,746
Pension contributions	354	-
	6,113	4,783

16. COMMITMENTS UNDER OPERATING LEASES

As at 31 December 2025, the charity had no future minimum lease payments under non-cancellable operating equipment leases.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2025 Restricted Funds £	2025 Unrestricted Funds £	2025 Total Funds £
Tangible Fixed Assets	10,107	162,969	173,076
Current assets	24,345	114,729	139,074
Current liabilities	-	(6,113)	(6,113)
	34,452	271,585	306,037

	2024 Restricted Funds £	*2024 Unrestricted Funds £*	*2024 Total Funds £*
Tangible Fixed Assets	*297*	*139,094*	*139,391*
Current assets	*26,895*	*142,691*	*169,586*
Current liabilities	*-*	*(4,783)*	*(4,783)*
	27,192	*277,002*	*304,194*

Restricted funds relate to a legacy which was specified to be used for the benefit of the Physiotherapy Department of which £20,587 was remaining at 31 December 2025 (2024: £20,587), £1,893 (2024: £1,893) in relation to funds raised during 2019 & 2020 for a sensory room, £2,025 (2024: £4,712) relating to a donation towards WRAP and £9,947 (2024: £nil) relating to a grant towards the shop frontage.

18. TAX

Hawkhurst Community Hospital League of Friends is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.