

FRIENDS OF EAST SURREY HOSPITAL
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

FRIENDS OF EAST SURREY HOSPITAL

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FRIENDS OF EAST SURREY HOSPITAL

SIGNIFICANT INFORMATION

Registered Charity Number 287535

Trustees

Under their Constitution the activities of the Friends are coordinated by a Committee of Trustees whose powers and responsibilities are defined in the Governing Document. The Trustees also decide on the general policy to be adopted in the pursuance of the objectives of the Friends. The Committee of Trustees during the financial year being reported on is set out below.

COMMITTEE OF TRUSTEES 2025

Mrs Jo Sadler	Chair
Mrs Sue Brankin	Hon. Treasurer
Mrs Tarn Shannon	Hon. Secretary

Ms Sere Davoudi
Mr Roy Davies
Ms Denise Moseling
Ms Lisa Perowne (Resigned on 10/09/25)
Ms A Rainbird
Mrs Jackie Redman (Resigned on 10/09/25)
Ms L Graham (Appointed on 10/09/25)

The Chief Executive of East Surrey Healthcare NHS Trust also attends meetings by invitation.

Principal Address:

East Surrey Hospital
Canada Avenue
Redhill, Surrey
RH1 5RH

Solicitors:

TWM
45 West Street
Reigate
Surrey
RH2 7FN

Bankers:

National Westminster Bank
39 High Street
Redhill,
Surrey
RH1 1QN

Independent Examiner:

Michael Lewin FMAAT
Alexanders Accountants
27 High Street
Horley
Surrey
RH6 7BH

FRIENDS OF EAST SURREY HOSPITAL

REPORT OF THE TRUSTEES

The Trustees present their report and the financial statements for the year ended 31st December 2025 under the Charities Act 2011 and confirm that they comply with their constitution and the Charities SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK (FRS102).

STRUCTURE GOVERNANCE AND MANAGEMENT

Registration

The Friends of East Surrey Hospital are registered under the Charities Act 1960 and are affiliated to the National Association of Leagues of Hospital Friends, now known as "Attend". Their registered Charity number is 287535.

Governing Document

The Friends are governed by a written constitution which sets out the rules and objectives under which they may operate. This was adopted in March 1983 and approved by the Charity Commissioners in July 1983. There have been four amendments which have been notified to and approved by the Charity Commissioners.

Governing Body

Trustees are elected at the Friends' Annual General Meeting. Careful consideration is given to the appointment of Trustees and individuals are approached where there is a need for a particular skill. All areas of responsibility are adequately covered by the existing Committee of Trustees.

Election and training of Trustees

There are eight Trustees of the Charity, all of whom are elected by the membership of the Friends. The ballot takes place at the Charity's Annual General Meeting, which is held in September each year. Trustees are well briefed about the procedures and policies of the Friends of East Surrey Hospital. Additionally, each Trustee is issued with a copy of the booklet "The essential trustee: what you need to know, what you need to do" CC3, published by the Charity Commission, to provide a source of permanent reference. Trustees are also encouraged to attend external training courses, where this is considered appropriate.

Organisational Management

The Trustees, who meet six times per year, are legally responsible for the overall management and control of the Friends of the East Surrey Hospital. The Trustees determine the strategic policy of the Friends and regularly review its operations.

Risk Management

The Trustees are responsible for the risk faced by Friends, their Members and Shop Helpers. Risks are identified, assessed and controls applied throughout the year. The Trustees regularly carry out a review of the Risk Analysis of the Friends' activities, so that preventative measures can be taken to minimise any area of risk to the Charity's customers or to the Shop Helpers that are identified in this review.

FRIENDS OF EAST SURREY HOSPITAL

REPORT OF THE TRUSTEES (continued)

CHARITABLE OBJECTS, AIMS AND OBJECTIVES

Objects

The Friends are governed by a written constitution, which sets out the rules and objectives under which they may operate. Its charitable objectives are to supplement the service provided by East Surrey Hospital with monetary grants for the benefit of patients, staff and visitors.

Aims

The Friends' aim is to assist in promoting the health, comfort and welfare of the patients, their visitors and the staff of the East Surrey Hospital, by the provision of equipment, medical and otherwise, and amenities, by running a Coffee Shop in the Hospital and generally by supporting the charitable work of the Hospital.

Objectives and activities for the public benefit

The Trustees' objectives for the year were: -

- (i) Fundraising to enable the purchase of equipment and amenities for the Hospital
- (ii) To ensure the smooth running of the Charity's Coffee Shop, in order to provide an efficient service to the Hospital's community making available refreshments, reading matter and other useful items; to raise funds to support the Hospital
- (iii) To recruit sufficient volunteers, in order to ensure that the Friends' Shop is adequately staffed during their opening times
- (iv) To continue to support the charitable work of the Hospital

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives, and in planning future activities.

Powers

Under the terms of the governing document, any monies and property of the Friends' not immediately required for the purposes of the Friends' may be held or vested in such persons as the Committee may from time to time determine.

Grant making policy

The Trustees consider the approval of grants at their Committee Meetings following the receipt of their application form, countersigned by the duly appointed Hospital executives, in respect of submissions to the Charity. Grants are made to further the aims of the Friends' to purchase equipment and amenities. The Friends' do not support staffing costs or maintenance costs of equipment and amenities for the Hospital.

Volunteers

The Trustees of the Friends are extremely grateful to the Charity's Shop Helpers and Volunteers for their unstinting efforts. They give freely of their time in support of our objectives and are involved in a wide sphere of activities in operating the shop, fundraising and administration. To calculate a monetary value of their activities would not be practical.

FRIENDS OF EAST SURREY HOSPITAL

REPORT OF THE TRUSTEES (continued)

REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

Organisational performance

The shop generated takings of £308,742 (2024: £186,614) and generated an operating profit of £104,342 for the year (2024: £70,281).

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

This is the second full year of trading since our closure due to covid 19, the trustees are pleased to report a profit of £3,513 (2024: £81,011). This included the generous donation of £10,000 (2024: £25,000) and associated gift aid, which was for use in the refurbishment of the shop carried out in February 2025.

Income for the year totalled £326,985 (2024: £226,590) including £308,742 (2024: £186,614) from running the shop and donations, legacies and gift aid of £16,344 (2024: £37,124). Grants to the hospital totalled £99,390 (2024: £19,317). The total results for the year were net income of £3,513 (2024: £81,011).

The reserves to carry forward are £262,312 (2024: £258,799). They will be used to fund further needs of the hospital, its staff and patients as required.

GRANTS MADE TO THE HOSPITAL

During the year the trustees approved grants totaling £110,744 (2024: £27,713), although not all of these were paid out in 2025. For the second year we ensured that all patients in hospital on Christmas day received a gift from the Friends.

We encourage the staff of the hospital to submit grants for equipment or other items that are required to improve the well being of staff, patients and visitors to the hospital

RESERVES POLICY

At 31 December 2025, the Charity held total funds of £262,312, of which £29,666 were restricted funds and £232,646 were unrestricted funds. The Trustees' policy is to maintain £50,000 of unrestricted reserves to provide for future refurbishment of the Coffee Shop and other significant items of expenditure or maintenance. The Trustees consider the level of reserves held at the year end to be sufficient to meet the Charity's current requirements.

FRIENDS OF EAST SURREY HOSPITAL

REPORT OF THE TRUSTEES (continued)

CHAIR'S REPORT

2025 was another year of big changes for our shop and volunteers. In February we closed for a major refit, paid for by a generous supporter. When the old shop fittings were stripped out, the area needed more work than expected including complete rewiring and we thank the Estates Team for all their time and help in getting us compliant and reopened. Our volunteers and customers quickly got used to the new layout and approved of the changes. We saw both an increase in sales and in the Charity's profile within the hospital.

Later in the year Boots pharmacy also had a refit and removed their food and drink offering as well as most of their toiletries, again increasing our sales. Then the Blood Testing Clinic moved to the East Entrance increasing customer numbers even further.

Whilst this is wonderful for our fundraising ability, it put pressure on our volunteers, where we previously managed most shifts with 2 volunteers, it was clear we needed at least 3 per weekday shift to ensure the shelves remained stocked and the queues were kept to a minimum. Our appreciation goes to all the volunteers who stepped up to cover the extra shifts in the rota while we recruited new volunteers. This is an ongoing process and as ever, I ask you to encourage friends to join us and help us raising funds to improve East Surrey Hospital.

The funding shortfall for the hospital and our improved visibility led to a higher number of grant applications from across the hospital and we are thrilled that we managed to approve so many of them including;

- We continued to fund the gardens
- Provide graduation and Christmas gifts to the children in the staff nursery
- Fund gifts for all inpatients on Christmas day and provide tubs of chocolates for the staff on duty
- Bought 171 Radios for the wards and paid for the broadcast licences for Radio Redhill
- Bought new, weatherproof, lockable post trolleys for the mailroom

We spent time this year forging closer ties to key departments within the hospital and we introduced free hot drinks vouchers for new employees, training days and departmental celebration days.

Working alongside Joy Matthews and her hospital volunteers we continued to provide the ward trolley service which provides much needed interaction for patients as well as raising funds for the charity.

We held our annual Christmas gift stalls. We also held coffee mornings and a summer garden party for our volunteers

2026 & FUTURE PLANS

The East Entrance area and the shop required further building works to bring it up to date with current building regulations and fire safety.

FRIENDS OF EAST SURREY HOSPITAL

REPORT OF THE TRUSTEES (continued)

We continue to build relationships with key stakeholders and improving our visibility within the hospital with the aims of;

- increasing our sales and funds
- Encouraging more departments to come forward for grants and donations to the hospital

Finally, it is my pleasant duty to thank the Volunteers and the Trustees most sincerely for their many hours of good work, advice and support throughout the year. Most especially, we must thank Denise Moseling and Lorna Graham who are stepping down as Trustees. Lorna will still be volunteering in the shop.

INDEPENDENT EXAMINER

A proposal for the reappointment of the independent examiner, Michael Lewin of Alexanders Accountants, who is willing to continue in office, will be proposed at the Friends' Annual General Meeting.

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Trustees' Annual Report 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 & Wales 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 of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that 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, 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 the Trustees on 5 / 9 / 26 and signed on their behalf by



Mrs J Sadler (Chair)

FRIENDS OF EAST SURREY HOSPITAL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

FRIENDS OF EAST SURREY HOSPITAL

I report to the charity trustees on my examination of the accounts of Friends of East Surrey Hospital for the year ended 31st December 2025.

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 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 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 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.

Since the charity's gross income exceeded £250,000, the examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians (FMAAT), which is a listed body

Michael Lewin FMAAT – Independent Examiner
Alexanders Accountants
27 High Street
Horley
Surrey RH6 7BH

Date: 5/9/26

FRIENDS OF EAST SURREY HOSPITAL
STATEMENT OF FINANCIAL ACTIVITIES FOR THE
YEAR ENDED 31 DECEMBER 2025

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>2025</u> <u>Totals</u>	<u>2024</u> <u>Totals</u>
<u>GENERAL FUND</u>		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
INCOME					
Donations and legacies	2	6,344	10,000	16,344	37,124
Trading activities: shop income	3	308,742	-	308,742	186,614
Investment income	4	1,899	-	1,899	2,473
Other		-	-	-	379
Total income		316,985	10,000	326,985	226,590
EXPENDITURE					
Trading activities: shop costs	3	204,400	-	204,400	116,333
Charitable expenditure	5	99,390	-	99,390	19,317
Management and administration	6	8,361	10,460	18,821	8,429
Governance	7	861	-	861	1,500
Total expenditure for the year		313,012	10,460	323,472	145,579
Net movement in funds		3,973	(460)	3,513	81,011
RECONCILIATION OF FUNDS					
GENERAL FUND brought forward		228,673	30,126	258,799	177,788
GENERAL FUND carried forward		232,646	29,666	262,312	258,799

The notes on pages 11 to 15 form an integral part of these accounts

FRIENDS OF EAST SURREY HOSPITAL
BALANCE SHEET AS AT 31 DECEMBER 2025

	<u>Notes</u>	<u>2025</u> £	<u>2024</u> £
FIXED ASSETS			
Tangible assets	8	41,841	26,259
CURRENT ASSETS			
Stocks		7,963	7,569
Debtors	9	372	2,954
Cash at bank and in hand	10	219,786	223,517
TOTAL CURRENT ASSETS		<u>228,121</u>	<u>234,040</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	11	<u>7,650</u>	<u>1,500</u>
NET CURRENT ASSETS		220,471	232,540
TOTAL NET ASSETS		<u>262,312</u>	<u>258,799</u>
REPRESENTED BY:			
Unrestricted fund - general		232,646	228,673
Restricted fund		<u>29,666</u>	<u>30,126</u>
TOTAL CHARITY FUNDS		<u>262,312</u>	<u>258,799</u>

Approved by the Trustees and signed on their behalf by:

.......... (Trustee)
Mrs J Sadler

.......... (Trustee)
Mrs S Brankin

Date: 5/9/26

The notes on pages 11 to 15 form an integral part of these accounts

FRIENDS OF EAST SURREY HOSPITAL

NOTES TO THE ACCOUNTS FOR THE

YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of Accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

Income

Subscriptions, donations and legacies are accounted for when received by the charity. Other income is accounted for on an accruals basis as far as it is prudent to do so. Income includes income tax recoverable.

Gifts in Kind

The Charity receives the benefit of work carried out by volunteers.

Tangible fixed assets

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

Computer equipment – 20% on cost

Fixtures and fittings – 20% on cost

Stock

Stock is valued at the lower of cost and net realisable value.

Taxation

The charity is exempt from income tax and capital gains tax but not from VAT.

2.

Donations & Legacies

	<u>2025</u>	<u>2024</u>
	£	£
Donations	13,451	30,874
Gift Aid	2,893	6,250
	<u>16,344</u>	<u>37,124</u>

FRIENDS OF EAST SURREY HOSPITAL

NOTES TO THE ACCOUNTS FOR THE

YEAR ENDED 31 DECEMBER 2025 (continued)

	<u>2025</u>	<u>2024</u>
	£	£
3. INCOME AND EXPENDITURE FROM TRADING ACTIVITIES		
<u>Shop</u>		
Turnover	308,742	186,614
Cost of sales		
Purchases	<u>(201,423)</u>	<u>(114,274)</u>
Gross profit	107,319	72,340
Administrative expenses	(1,685)	(2,011)
Bank charges	(1,292)	(48)
Operating profit	<u>104,342</u>	<u>70,281</u>
	<u>2025</u>	<u>2024</u>
	£	£
4. INVESTMENT INCOME		
Interest received	<u>1,899</u>	<u>2,473</u>
5. DIRECT CHARITABLE EXPENDITURE		
During the period, the cost of grants made to the hospital for equipment and other items totalled £99,390 (2024: £19,317)		
6. MANAGEMENT AND ADMINISTRATION OF THE CHARITY	<u>2025</u>	<u>2024</u>
	£	£
Insurance, printing, book-keeping and general administration	<u>18,821</u>	<u>8,429</u>
7. GOVERNANCE COSTS	<u>2025</u>	<u>2024</u>
	£	£
Independent examiner's fee (incl. accounts preparation)	750	1,500
AGM costs	<u>111</u>	<u>-</u>
	<u>861</u>	<u>1,500</u>

FRIENDS OF EAST SURREY HOSPITAL

NOTES TO THE ACCOUNTS FOR THE

YEAR ENDED 31 DECEMBER 2025 (continued)

	Fixtures & Fittings £	Computer Equipment £	Total £
8. FIXED ASSETS			
Cost at 1 January 2025	26,198	1,184	27,382
Additions	<u>26,043</u>	<u>-</u>	<u>26,043</u>
Cost at 31 December 2025	<u>52,241</u>	<u>1,184</u>	<u>53,425</u>
Depreciation			
At 1 January 2025	1,087	37	1,124
Charge for year	<u>10,164</u>	<u>296</u>	<u>10,460</u>
At 31 December 2025	<u>11,251</u>	<u>333</u>	<u>11,584</u>
Net book value at 31 December 2025	<u>40,990</u>	<u>851</u>	<u>41,841</u>
	<u>2025</u>		<u>2024</u>
	£		£
9. DEBTORS			
Prepayments	372		448
VAT recoverable	<u>-</u>		<u>2,505</u>
	<u>372</u>		<u>2,953</u>
10. CASH AT BANK AND IN HAND			
Bank current account	55,000		55,000
Bank deposit account	164,657		168,331
Cash in hand	<u>129</u>		<u>186</u>
	<u>219,786</u>		<u>223,517</u>
11. CREDITORS: amounts falling due within one year			
Trade creditors	877		-
VAT	6,023		-
Other creditors and accruals	<u>750</u>		<u>1,500</u>
	<u>7,650</u>		<u>1,500</u>

FRIENDS OF EAST SURREY HOSPITAL
NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 31 DECEMBER 2025 (continued)

12. MOVEMENT IN FUNDS

	<u>At 1</u> <u>January</u> <u>2025</u>	<u>Net</u> <u>Movement in</u> <u>funds</u>	<u>Transfer</u> <u>between</u> <u>funds</u>	<u>At 31</u> <u>December</u> <u>2025</u>
	£	£	£	£
Unrestricted funds				
General fund	228,673	3,973	-	232,646
Total Unrestricted Funds	228,673	3,973	-	232,646
Restricted funds				
Donation	30,126	(460)	-	29,666
Total Restricted Funds	30,126	(460)	-	29,666
TOTAL FUNDS	258,799	3,513	-	262,312

Net movements in funds, included in the above, are as follows

	<u>Income and</u> <u>endowments</u>	<u>Expenditure</u>	<u>Movement</u> <u>in funds</u>
	£	£	£
Unrestricted funds			
General fund	316,985	(313,012)	3,973
Restricted funds			
Shop refit	10,000	(10,460)	(460)
TOTAL FUNDS	326,985	(323,472)	3,513

FRIENDS OF EAST SURREY HOSPITAL
NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 31 DECEMBER 2025 (continued)

13. FUNDS OF THE CHARITY

	Unrestricted £	Restricted £	Total £
Fixed costs	12,175	29,666	41,841
Stock	7,963	-	7,963
Debtors	372	-	372
Cash	219,786	-	219,786
Creditors	(7,650)	-	(7,650)
At 31 December 2025	<u>232,646</u>	<u>29,666</u>	<u>262,312</u>

14. FUTURE COMMITMENTS

The Friends regularly appraise the requests for capital equipment and other expenditure from the Hospital and the total committed to but not yet invoiced is NIL.

15. VOLUNTEERS

The Volunteers provide their time freely in support of the charity. It is impractical to provide an estimate of the value of the service that they provide to the charity.

Travel, parking and other expenses of £124 were reimbursed to the volunteers during the year (2024: £8).

16. TRUSTEES' EXPENSES

During the year the trustees claimed a total of £1,427 (2024: £1,821) for expenses incurred by them on behalf of the charity.

17. RELATED PARTY TRANSACTIONS

There are no related party transactions that require disclosure.