

Company registration number: 06013417

Charity registration number: 1117967

# League of Friends of Weston General Hospital

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025



**WESTCOTTS**

CHARTERED ACCOUNTANTS  
& BUSINESS ADVISERS

**League of Friends of Weston General Hospital**

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## **League of Friends of Weston General Hospital**

### **Reference and Administrative Details**

<b>Chairman</b>	A B Williams
<b>Trustees</b>	N Cormack J Rowdon M A Brees R E Matthews A H Davies M Williams A B Williams
<b>Charity Registration Number</b>	1117967
<b>Company Registration Number</b>	06013417
<b>Registered Office</b>	The charity is incorporated in England and Wales. Tallford House 38 Walliscote Road Weston-super-Mare Somerset BS23 1LP
<b>Principal Office</b>	Weston General Hospital Grange Road Uphill Weston-super-Mare BS23 4TQ
<b>Independent Examiner</b>	Westcotts (SW) LLP Tallford House 38 Walliscote Road Weston-super-Mare Somerset BS23 1LP
<b>Accountants</b>	Westcotts Tallford House 38 Walliscote Road Weston-super-Mare North Somerset BS23 1LP

## League of Friends of Weston General Hospital

### Strategic Report for the Year Ended 31 December 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 December 2025, in compliance with s414C of the Companies Act 2006.

#### Financial review

All reserves are kept in cash and presently it is agreed we will not make investments in stock market related products and services. Our objective is to maximise investment without taking undue risk.

At the year end there was £247,675 held in Unrestricted funds.

There are no funds in deficit or any item of a financial nature of concern to the Management Committee.

Other than the income from the Hospital Shop we rely heavily on donations and legacies for our income and we greatly appreciate the support we receive from the general public, clubs and societies.

The strategic report was approved by the trustees of the charity on <sup>22/05/2026</sup> ..... and signed on its behalf by:



.....  
A B Williams  
Chairman and trustee

## **League of Friends of Weston General Hospital**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2025.

#### **Objectives and activities**

Our charity's purpose as set out in the objects contained in the company's Governing Document as lodged with the Charity Commission is:

'To preserve and protect the health of patients of Weston General Hospital by providing and assisting in the provision of items, facilities, support services and equipment for the benefit of patients, staff and visitors not normally provided by the statutory authorities'.

The aims of the charity are to increase the level of relief within the hospitals through:

- a) The provision of new equipment, which ensures treatment with the latest and most sophisticated equipment possible.
- b) Improved facilities for staff and patients.
- c) Provision of services to patients which help make their stay in hospital as comfortable as possible.

Our aims fully reflect the purposes that the charity was set up to further and following review effective 8th July 2025 the Committee have made no amendments during the year. We have referred to the guidance in the Charity Commission's general guidance on public benefit in making this decision.

#### **Public benefit**

The trustees have continued to run the shop to raise income available for hospital improvements to benefit the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	N Cormack
	J Rowdon
	P Storey (resigned 27 May 2025)
	C Staff (resigned 6 December 2025)
	M A Brees
	R E Matthews
	A H Davies
	M Williams
	A B Williams
Chairman:	A B Williams

# League of Friends of Weston General Hospital

## Trustees' Report

### Structure, governance and management

The organisation is a charitable Company limited by guarantee, incorporated on 29 November 2006 and registered as a charity on 14 February 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable Company and is governed under its Articles of Association. In the event of the Company being wound up members are required to contribute an amount not exceeding £10.

The directors of the Company are also charity trustees for the purposes of charity law and under the Company's Articles are elected to serve for a period of 3 years after which they must be re-elected at the next Annual General Meeting. They form the Management Committee.

New Trustees are appointed by the Management Committee as required. Our aim being to maintain a committee that has a wide range of experience that can be used to guide the Charity and further its objectives.

The trustees undertake appropriate induction and training in order to understand the particular way the charity operates and to keep up to date with the regulatory changes that affect the charity.

All directors give their time voluntarily and receive no benefits from the charity. There have been no declarations of conflict of interest by Committee members with relation to volunteers and none are known.

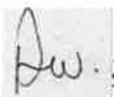
The charity has and aims to maintain sufficient reserves to meet requirements, which in any one donation can be considerable. The revenue stream from the shop operated by the charity should enable that objective to continue.

All directors give their time voluntarily and receive no benefits from the charity.

### Statement of trustees' responsibilities

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on <sup>22/05/2026</sup> ..... and signed on its behalf by:



.....  
A B Williams  
Chairman and trustee

## League of Friends of Weston General Hospital

### Independent Examiner's Report to the trustees of League of Friends of Weston General Hospital ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCA, which is one of the listed bodies.

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

1. accounting records were not kept in respect of League of Friends of Weston General Hospital as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

  
Peter Lomax  
FCA

Tallford House  
38 Walliscote Road  
Weston-super-Mare  
Somerset  
BS23 1LP

Date: 22/5/26

## League of Friends of Weston General Hospital

### Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	11,738	11,738	4,155
Other trading activities	4	238,824	238,824	214,157
Investment income	5	3,905	3,905	2,599
Total income		<u>254,467</u>	<u>254,467</u>	<u>220,911</u>
<b>Expenditure on:</b>				
Costs of other trading activities	6	(160,763)	(160,763)	(149,562)
Expenditure on charitable activities	7	<u>(52,432)</u>	<u>(52,432)</u>	<u>(72,709)</u>
Total expenditure		<u>(213,195)</u>	<u>(213,195)</u>	<u>(222,271)</u>
Net income/(expenditure)		<u>41,272</u>	<u>41,272</u>	<u>(1,360)</u>
Net movement in funds		41,272	41,272	(1,360)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>206,403</u>	<u>206,403</u>	<u>207,763</u>
Total funds carried forward	18	<u><u>247,675</u></u>	<u><u>247,675</u></u>	<u><u>206,403</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 and 2024 is shown in note 18.

The notes on pages 8 to 22 form an integral part of these financial statements.

## League of Friends of Weston General Hospital

(Registration number: 06013417)  
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	6,923	1,443
<b>Current assets</b>			
Stocks	14	11,543	11,539
Debtors	15	1,395	303
Cash at bank and in hand		<u>231,264</u>	<u>199,724</u>
		244,202	211,566
<b>Creditors: Amounts falling due within one year</b>	16	<u>(3,450)</u>	<u>(6,606)</u>
<b>Net current assets</b>		<u>240,752</u>	<u>204,960</u>
<b>Net assets</b>		<u>247,675</u>	<u>206,403</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>247,675</u>	<u>206,403</u>
<b>Total funds</b>	18	<u>247,675</u>	<u>206,403</u>

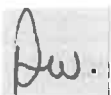
For the financial year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 22 were approved by the trustees, and authorised for issue on 22/05/2026..... and signed on their behalf by:



B Williams  
Chairman and trustee

## **League of Friends of Weston General Hospital**

### **Notes to the Financial Statements for the Year Ended 31 December 2025**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Tallford House  
38 Walliscote Road  
Weston-super-Mare  
Somerset  
BS23 1LP

#### **2 Accounting policies**

##### **Statement of compliance**

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

The charity has sufficient reserves so that if there were closures to the shop they would still be in a strong position.

##### **Disclosure exemptions**

The charity has taken advantage of the exemptions in the Charities SORP (FRS102) including the requirement to produce a cashflow statement because it is classed as a small charity.

##### **Volunteers**

The value of services provided by volunteers is not incorporated into the financial statements. Further details of the contributions made by volunteers can be found in the Trustees annual report.

## **League of Friends of Weston General Hospital**

### **Notes to the Financial Statements for the Year Ended 31 December 2025**

#### **Judgements**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are the estimation of depreciation rates to write off assets over their useful economic life.

#### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The amount recognised is stated net of VAT. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donations unless the donor or the terms of the appeal have specified otherwise.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost of the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
- Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.
- Where turnover is the amount derived from the provision of goods/services, this is stated after trade discounts, other sales taxes and net of VAT.

#### **Gift aid**

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

## **League of Friends of Weston General Hospital**

### **Notes to the Financial Statements for the Year Ended 31 December 2025**

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### **Expenditure on Charitable activities**

Expenditure on charitable activities include awards made to the Weston Area Health Trust towards the purchase of furniture and equipment for the Hospital.

#### **Costs of other trading activities**

Costs of other trading activities consist of purchases for the shop together with any other directly attributable costs.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

#### **Tangible assets**

All fixed assets are initially recorded at cost.

## League of Friends of Weston General Hospital

### Notes to the Financial Statements for the Year Ended 31 December 2025

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation of an asset, less its residual value, over the expected useful economic life of that asset as follows:

Asset class	Depreciation method and rate
Leasehold	5 years straight line
Equipment	15% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Stock

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### Fund accounting

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

## League of Friends of Weston General Hospital

### Notes to the Financial Statements for the Year Ended 31 December 2025

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 3 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Donations and legacies;		
Collection box income	1,104	1,104
Donations and legacies	9,265	9,265
Membership subscriptions	249	249
Other income from donations and legacies	1,120	1,120
	<u>11,738</u>	<u>11,738</u>
	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Donations and legacies;		
Collection box income	879	879
Donations and legacies	1,914	1,914
Membership subscriptions	739	739
Other income from donations and legacies	623	623
	<u>4,155</u>	<u>4,155</u>

## League of Friends of Weston General Hospital

### Notes to the Financial Statements for the Year Ended 31 December 2025

#### 4 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Trading income;		
Shop takings	238,824	238,824
	<u>238,824</u>	<u>238,824</u>
	Unrestricted funds General £	Total 2024 £
Trading income;		
Shop takings	214,157	214,157
	<u>214,157</u>	<u>214,157</u>

#### 5 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;		
Bank interest receivable	3,905	3,905
	<u>3,905</u>	<u>3,905</u>
	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income;		
Bank interest receivable	2,599	2,599
	<u>2,599</u>	<u>2,599</u>

## League of Friends of Weston General Hospital

### Notes to the Financial Statements for the Year Ended 31 December 2025

#### 6 Expenditure on raising funds

##### a) Costs of trading activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Costs of goods sold		144,481	144,481
Depreciation, amortisation and other similar costs		216	216
Other direct costs of activities for generating funds		6,000	6,000
Allocated support costs		9,240	9,240
Staff Costs		524	524
		<u>160,461</u>	<u>160,461</u>

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Costs of goods sold		132,865	132,865
Depreciation, amortisation and other similar costs		255	255
Other direct costs of activities for generating funds		6,000	6,000
Allocated support costs		9,571	9,571
Staff Costs		50	50
		<u>148,741</u>	<u>148,741</u>

##### b) Investment management costs

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Other investment management costs;			
Maintenance charges		302	302
		<u>302</u>	<u>302</u>

## League of Friends of Weston General Hospital

### Notes to the Financial Statements for the Year Ended 31 December 2025

	Note	Unrestricted funds General £	Total 2024 £
Other investment management costs;			
Maintenance charges		821	821
		<u>821</u>	<u>821</u>

## League of Friends of Weston General Hospital

### Notes to the Financial Statements for the Year Ended 31 December 2025

#### 7 Expenditure on charitable activities

		Unrestricted funds		Total
	Note	Designated	General	2025
		£	£	£
Allocated support costs		36,188	14,222	50,410
Governance costs	8	-	2,022	2,022
		<u>36,188</u>	<u>16,244</u>	<u>52,432</u>
		Unrestricted funds		Total
	Note	General		2024
		£		£
Allocated support costs		70,753		70,753
Governance costs	8	1,956		1,956
		<u>72,709</u>		<u>72,709</u>

	Activity undertaken directly	Activity support costs	2025
	£	£	£
Depreciation	1,005	-	1,005
Insurance	1,015	-	1,015
Gardening costs, including pond refurbishment	1,832	-	1,832
Printing, postage and stationery	64	-	64
Subscriptions	385	-	385
Christmas gifts to hospital staff	1,115	-	1,115
Bank charges	63	-	63
Purchase of hospital equipment	36,188	-	36,188
Purchase of hospital equipment	8,582	-	8,582
Sundry expenses	161	-	161
Governance costs	-	2,022	2,022
	<u>50,410</u>	<u>2,022</u>	<u>52,432</u>

## League of Friends of Weston General Hospital

### Notes to the Financial Statements for the Year Ended 31 December 2025

	Activity undertaken directly £	Activity support costs £	2024 £
Insurance	253	-	253
Gardening costs, including pond refurbishment	1,844	-	1,844
Printing, postage and stationery	132	-	132
Subscriptions	1,238	-	1,238
Bank charges	94	-	94
Purchase of hospital equipment	66,905	-	66,905
Sundry expenses	287	-	287
Governance costs	-	1,956	1,956
	<u>70,753</u>	<u>1,956</u>	<u>72,709</u>

# League of Friends of Weston General Hospital

## Notes to the Financial Statements for the Year Ended 31 December 2025

### 8 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds General £	Total 2025 £
Independent examiner fees		
Other fees paid to examiners	2,022	2,022
	<u>2,022</u>	<u>2,022</u>
	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Other fees paid to examiners	1,956	1,956
	<u>1,956</u>	<u>1,956</u>

### 9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>216</u>	<u>255</u>

### 10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£Nil (2024: £50) of expenses were reimbursed to during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

## League of Friends of Weston General Hospital

### Notes to the Financial Statements for the Year Ended 31 December 2025

#### 11 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025 No	2024 No
Trustees	7	10
Employees	2	2
Volunteers	25	25
	<u>34</u>	<u>37</u>

No employee received emoluments of more than £60,000 during the year.

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2025	10,019	4,625	14,644
Additions	-	6,702	6,702
Disposals	<u>(606)</u>	<u>(2,875)</u>	<u>(3,481)</u>
At 31 December 2025	<u>9,413</u>	<u>8,452</u>	<u>17,865</u>
<b>Depreciation</b>			
At 1 January 2025	10,019	3,182	13,201
Charge for the year	-	1,222	1,222
Eliminated on disposals	<u>(606)</u>	<u>(2,875)</u>	<u>(3,481)</u>
At 31 December 2025	<u>9,413</u>	<u>1,529</u>	<u>10,942</u>
<b>Net book value</b>			
At 31 December 2025	<u>-</u>	<u>6,923</u>	<u>6,923</u>
At 31 December 2024	<u>-</u>	<u>1,443</u>	<u>1,443</u>

## League of Friends of Weston General Hospital

### Notes to the Financial Statements for the Year Ended 31 December 2025

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £Nil (2024 - £Nil) in respect of leaseholds.

#### 14 Stock

	2025 £	2024 £
Stocks	11,543	11,539

#### 15 Debtors

	2025 £	2024 £
Prepayments	-	303
Accrued income	1,395	-
	1,395	303

#### 16 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	108	-
Other taxation and social security	68	125
VAT owed/(receivable)	(240)	2,738
Accruals	3,514	3,743
	3,450	6,606

#### 17 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2025 £	2024 £
Within one year	(6,000)	(6,000)
In two to five years	(13,500)	(19,500)
	(19,500)	(25,500)

## League of Friends of Weston General Hospital

### Notes to the Financial Statements for the Year Ended 31 December 2025

#### 18 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
<b>Unrestricted funds</b>					
General	170,215	254,467	(177,007)	(38,244)	209,431
Designated	36,188	-	(36,188)	38,244	38,244
<b>Total funds</b>	<u>206,403</u>	<u>254,467</u>	<u>(213,195)</u>	<u>-</u>	<u>247,675</u>
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
General	207,763	220,911	(222,271)	(36,188)	170,215
Designated	-	-	-	36,188	36,188
<b>Total funds</b>	<u>207,763</u>	<u>220,911</u>	<u>(222,271)</u>	<u>-</u>	<u>206,403</u>

Designated funds are those that have been allocated by the trustees to support specific purchases of hospital equipment or to carry out specific works, following a successful bid by hospital staff. At the end year end, £38,244 was designated in such a manner (2024: £36,188). The funds will be realised once the work has been carried out and a valid invoice has been presented.

## League of Friends of Weston General Hospital

### Notes to the Financial Statements for the Year Ended 31 December 2025

#### 19 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 December 2025 £</b>
Tangible fixed assets	6,923	6,923
Current assets	244,202	244,202
Current liabilities	(3,450)	(3,450)
Total net assets	<u>247,675</u>	<u>247,675</u>

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 December 2024 £</b>
Tangible fixed assets	1,443	1,443
Current assets	211,566	211,566
Current liabilities	(6,606)	(6,606)
Total net assets	<u>206,403</u>	<u>206,403</u>

#### 20 Related party transactions

Aside from the reimbursement of trustee's expenses detailed above there were no related party transactions in the year.

## League of Friends of Weston General Hospital

### Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
<b><i>Donations and legacies</i></b>		
Donations and legacies	9,265	1,914
Collection box income	1,104	879
Membership subscriptions	249	739
Fundraising events	1,120	623
	<u>11,738</u>	<u>4,155</u>
<b><i>Other trading activities</i></b>		
Shop takings	238,824	214,157
	<u>238,824</u>	<u>214,157</u>
<b><i>Investment income</i></b>		
Bank interest receivable	3,905	2,599
	<u>3,905</u>	<u>2,599</u>
<b><i>Costs of other trading activities</i></b>		
Shop costs - opening stock	11,539	10,929
Shop costs - purchases	144,485	133,475
Shop costs - closing stock	(11,543)	(11,539)
Shop costs - operating leases	6,000	6,000
Shop costs - sundry expenses	-	330
Shop costs - depreciation	216	255
Shop costs - maintenance charges	302	821
Shop costs - wages	3,988	3,699
Shop costs - travelling	524	50
Shop costs - gifts to patients and staff	481	2,317
Shop costs - bank charges	1,047	218
Shop costs - accountancy and payroll	3,162	1,866
Shop costs - payment system	562	1,141
	<u>160,763</u>	<u>149,562</u>

## League of Friends of Weston General Hospital

### Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
<b><i>Expenditure on charitable activities</i></b>		
Depreciation	1,005	-
Insurance	1,015	253
Gardening costs, including pond refurbishment	1,832	1,844
Printing, postage and stationery	64	132
Subscriptions	385	1,238
Christmas gifts to hospital staff	1,115	-
Bank charges	63	94
Purchase of hospital equipment	36,188	-
Purchase of hospital equipment	8,582	66,905
Sundry expenses	161	287
Governance costs - accountancy fees	2,022	1,956
	<u>52,432</u>	<u>72,709</u>