

**THE MEDWAY LEAGUE OF FRIENDS**

**CHARITY REGISTRATION NO: 1172065**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2025**

<b>CONTENTS</b>	<b>PAGES</b>
Trustees' Report	1 to 7
Auditor's Report	8 to 10
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Financial Statements	14 to 19

**THE MEDWAY LEAGUE OF FRIENDS**  
**TRUSTEES' REPORT**

The trustees present their eighth report with the financial statements of the charity for the year ended 31 July 2025.

**ADMINISTRATIVE DETAILS**

Charity registration number	1172065	
Principal address	Medway Maritime Hospital Windmill Road Gillingham Kent ME7 5NY	
Trustees	S Clark Mrs J Harsent Mrs E Norman S Towsey C H Silk Mrs M Cogger Ms H Belcher S Dansie Ms D Peers M Bell Ms G J McCollum T Higgins	- president - chairperson           - appointed 21 October 2025 - resigned 25 June 2025
Auditors	Kreston Reeves Audit LLP 2nd floor, Maritime Place Quayside Chatham Maritime Chatham Kent, ME4 4QZ	
Bankers	Lloyds Bank plc 142-146 High Street Chatham Kent, ME4 4DQ	

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governing Document

The charity is a charitable incorporated organisation registered with the Charities Commission on 15 March 2017 and governed by its constitution adopted 8 March 2017.

Appointment of Trustees

Trustees are appointed by the members at the annual general meeting and their number shall not be less than four. New Trustees would require some experience of the sector in which the charity operates and be appropriate for the League.

## **THE MEDWAY LEAGUE OF FRIENDS**

### **TRUSTEES' REPORT**

#### **Organisation and Decisions**

The Trustees meet at least four times a year to manage the League's affairs. In the 2024/25 year the Trustees met eight times, all in person. This Committee consists of a Chairman, Vice Chairman, Treasurer and Secretary and between one and eleven other persons. No person shall be a member of the Committee who is not a member of the League itself.

The Committee are assisted by managers and organisers of the League's shop and a representative of the Medway NHS Foundation Trust. An operations manager has day to day control over its employed staff and the many volunteers.

#### **Affiliations**

The League is a member of Attend, which exists to promote and develop the role of volunteers in our health and social services throughout the UK.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives**

The objects of the charity are the relief of sickness and the promotion of the good health and wellbeing of patients of NHS services in Medway, in particular the patients of the Medway Maritime Hospital Trust, through the provision of grants, items and services, funded where possible by the work of volunteers.

#### **Public Benefit**

In accordance with the Charities Acts and Regulations, the trustees have had due regard to the guidance published by the Charity Commission on the requirement that the objectives and work undertaken by the League are in line with charitable objects and do provide benefit for the public.

In 2018, the charity took over the activities previously carried on by the 'Medway League of Friends' whose original aim was to provide those 'little extras' for patients and staff in the then local hospitals (mainly the Medway Maritime Hospital but also at Wainscott) that the NHS cannot always provide.

Over time those 'little extras' have turned into vital pieces of medical equipment, furniture and other amenities. The difference, that the charity intends to continue through its activities, is to help speed patients' recovery and get them back to their homes and loved ones and to do this wherever possible through the services of volunteers from the community.

#### **Aims and Activities**

The main objective for the year under review was to continue the provision of services and generation of funds through sales at the League's First Rate shop and café at the Medway Maritime Hospital.

The Shop incorporates a night service facility from 9 p.m. until 7 a.m., so that patients, visitors and hospital staff can get a snack or hot drink.

There is also a small retail outlet in a care home in Wainscott serving the residents, who are all NHS patients.

Hospital Radio Medway is a part of the League, and broadcasts 24 hours of programmes each and every day, including record requests, themed music and items of local interest to the patients.

The League makes significant use of volunteers in the course of undertaking its charitable and income generating activities. The volunteers carry out many of the duties required to operate the shop. During the year under review the League continued to connect with the community by providing Work Experience placements to school and college students and to Duke of Edinburgh Award candidates. Some young people choose to stay on as volunteers after their placement ends. The League has also established a link to a local employment agency to offer work experience to people wanting to get back into employment. Basic training courses are offered to acquire certified skills to take forward. Volunteers are encouraged to take the courses on offer.

## **THE MEDWAY LEAGUE OF FRIENDS**

### **TRUSTEES' REPORT**

#### **Impact Statement**

The League devotes all its surplus funds to grants to the NHS. This year 2024/25 was very successful, enabling the League to pay 32 grants totalling £365,455. A further 7 grants totalling £101,156 were approved but not paid before the year end making a grand total of £466,611.

The impact of the grants paid by the League is illustrated here:

#### **3 x PATIENT MONITORS, ENDOSCOPY - £16,497**

The Manager of the Endoscopy Unit approached the League to ask for support to fund the purchase of 3 patient monitors for the unit. Information was provided that the current monitor was old and required replacement as it was proving to be unreliable and could no longer be serviced. Therefore, a replacement was being sought plus two other monitors to meet the increasing demands on the service including a new mobile unit on site. These patient monitors are used to regularly review patients whilst they are in the unit.



#### **Impact Statement:**

The Endoscopy Consultant advised: "Thank you for sourcing these monitors. It is very important for us to provide the best possible care to our patients. Undergoing upper and lower gastrointestinal endoscopy is not nice. We strive to give appropriate level of sedation to those who require it. Unfortunately, endoscopy in general and sedation in particular is not without risks. With these new monitors patient safety is greatly increased and will improve the patient experience."



#### **ACCUVEIN MACHINE - HARVEY WARD - £4,775**

Staff on Harvey Ward asked the League to consider their bid for an Accuvein machine for their patients. The majority of patients on this Orthopaedic Ward are 80 years and above and often they are frail, so it is difficult for staff trying to obtain bloods and/or cannulate patients prior to surgery as their veins are not always easy to find. For many patients, it is important to be able to start IV therapy on time but with an Accuvein machine staff are able to cannulate unwell or dehydrated patients, and give them a chance to recover more quickly. The Accuvein machine uses an infrared light to detect veins under the skin.

#### **Impact Statement:**

The Clinical Sister on Harvey Ward thanked the League for supporting their bid and added: 'Accuvein machines are vital when staff need to obtain bloods from a patient or cannulate them during their stay on the ward, and to be able to identify veins without any delays or stress to the patient.'

#### **NERVE STIMULATOR – THEATRES - £25,426**

A capital bid was received by the League to fund a nerve stimulator for Theatres. This equipment is a valuable tool used during head and neck surgeries to help surgeons identify and monitor critical nerves, such as the facial nerve, recurrent laryngeal nerve (the nerve which controls the voice) and others, ensuring they remain intact during procedures. By having real time information on the nerve activity, this reduces the risk of damaging those nerves. For patients this means a lower likelihood of post-operative complications such as paralysis (difficulty moving the face), difficulty in speaking, or feeling sensations. It also helps improve surgical outcomes, speeds up recovery and leads to better results for our patients, ultimately contributing to a better quality of life for patients after surgery.

#### **Impact Statement:**

The Senior Sister in Theatres wrote, "On behalf of the entire surgical team and our patients, I would like to express our heartfelt gratitude for your generous funding. Your support has made a significant impact on the quality and safety of the surgeries we perform, helping us to protect vital nerves and improve outcomes for our patients."



## **THE MEDWAY LEAGUE OF FRIENDS**

### **TRUSTEES' REPORT**



#### **LASER SYSTEM FOR UROLOGY - £10,975**

A request was received from the Service Manager for Urology for a new laser system for treating bladder tumours. TULA – Trans Urethral Laser Ablation – is a procedure which uses a laser to remove abnormal tissue in the bladder typically for treating bladder cancer or recurrent tumours. The laser does not require the patient to be put under anaesthetic which result in a quicker recovery period and better outcome for the patient.

#### **Impact Statement:**

The Urology Team thanked the League for their generous support to fund this equipment which will be of great benefit to patients attending the department and provide a quicker recovery period and better outcome from their treatment.

#### **TILT-IN-SPACE WHEELCHAIRS - £2,628**

The Therapy Assistant Practitioner in the Stroke/Neurotherapy Department approached the League to ask for support to fund four Tilt-in-Space wheelchairs for her department. She explained these chairs are essential for patients with neurological conditions who do not have independent sitting balance so are unable to sit in a normal armchair or wheelchair. Unfortunately, such patients have had to remain in bed which severely impacts their recovery and mental well-being and prior to admission they will have experienced conditions such as spinal injury, stroke, brain injury resulting in the need to remain in hospital for a prolonged period of time whilst awaiting on-going rehab. With these wheelchairs, patients would have improve respiratory function, enabling them to sit out daily for their meals, be taken outside by staff or relatives and strengthen their core which would positively impact on their recovery.

#### **Impact Statement:**

The Manager thanked the League for their support and added: 'We are so happy to have these tilt-in-space chairs which will make a massive difference to the quality of neurotherapy service to our patients. By making such a relatively small change through using this new equipment, can make a big difference to their care.'



#### **PATIENT MONITORS FOR DELIVERY SUITE x 4 - £50,557**

A capital bid was received from the Manager of the Delivery Suite for four patient monitors particularly for use with high-risk patients in the delivery suite. The safe and effective monitoring of such patients reduces the number of admissions to ITU as a patient's condition can be constantly checked and action immediately taken on any changes. Similarly, the monitor provides safe and effective support to stabilise patients before transfer to Critical Care facilities outside the Maternity Unit.

#### **Impact Statement:**

Staff in the Delivery Suite thanked the League for their generous support and added that the equipment will improve the monitoring they are able to undertake on their patients.

### **Donations**

The League's income is supplemented by donations. These totalled £8,138 including those for Hospital Radio.

### **Achievements**

#### **The League of Friends**

In spite of challenging trading conditions the First Rate Shop and Café has performed well, generating increased takings for donations to the hospital. An on-line ordering service has been introduced to enable in-patients to order goods that will be delivered to them.

New volunteers have been recruited to cope with the increased demands of the shop and café.

## **THE MEDWAY LEAGUE OF FRIENDS**

### **TRUSTEES' REPORT**

#### Hospital Radio Medway ("HRM")

Hospital Radio Medway forms part of The Medway League of Friends and is run entirely by Volunteers. With recent successful recruitment the Station can run more variety in the types of music available, including live programmes. But the main focus remains the daily programme consisting of requests for the Patients and Staff. Information regarding charities and local interest items, including live interviews, also forms an integral part of the programming. HRM's licence with Ofcom was successfully renewed without any issues.

#### Progress against objectives

Progress on the objectives which the Trustees set for 2024/25 was as follows:

1 Resume regular grants

*Achieved with an increase in number of grants being made to wards and hospital departments. The total of £365,455 makes it one of our best years to date.*

2 Explore new retail opportunities

*The League will be taking up the opportunity to provide a retail outlet in Sheppey Community Hospital to replace a small shop which closed on 31 July 2025.*

3 Increase efficiency of retail operations

*The efficiency of the retail operation has been kept under review to identify areas for improvement. Suppliers and prices have been kept under continual review and changes made when necessary*

*The employment of a security guard has deterred shoplifters and reassured volunteers. The office area has been reorganised to improve efficiency.*

4 Enhance communications

*League trustees will continue to meet regularly with the Trust CEO and Chair to establish priorities and discuss areas of common interest. Talks to local groups in Medway continued. A volunteer mans a small stall promoting the League's activities and encouraging volunteers to sign up at local events. League information is displayed on the two screens in the foyer. The League continues to use the Hospital Trust's newsletters and social media to publicise the League and Hospital Radio.*

5 Develop staff and encourage volunteers

*Staff are appraised annually using a format that recognises achievement and sets challenging and realistic agreed goals for the next year. Training needs are also identified and addressed.*

*Star Awards are awarded to nominated volunteers twice yearly, at the Summer Tea Party and Xmas lunch, along with any Long Service awards. Volunteers are encouraged to take advantage of the certified training courses that are available.*

6 Improve the governance of the League

*Policies continue to be reviewed regularly. The risk register has been updated. The annual Internal financial review has taken place.*

7 Mitigate the environmental impact of the League's operations

*As a result of data submitted to Carbon Neutral Britain Ltd in 2023 the League has been certified as a Carbon Neutral Organisation. A new assessment took place in July 2025. The League approved and adopted a Sustainability Policy in July 2024 that will be reviewed in June 2027. The League complies with legislation banning all single use plastics in its operation.*

## **THE MEDWAY LEAGUE OF FRIENDS**

### **TRUSTEES' REPORT**

#### **Objectives 2025/26**

Many of the 2024/25 Objectives of the League related to continuing activities and have been renewed for 2025/26. The full list set by the Trustees is:

- |  |  |
|--|--|
| 1 Increase regular grants and continue to seek requests from wards and departments for equipment, etc, to support our Purpose. | 3 Increase efficiency of retail operations |
| 2 To explore new retail opportunities both within the hospital and externally  | 4 Enhance communications                   |
|  | 5 Develop staff and volunteers             |
|  | 6 Improve governance                       |
|  | 7 Mitigate environmental impact            |

There are specific goals for these Objectives. Responsibility for each of the latter is assigned to an individual Trustee, and progress is regularly reviewed at Trustees' meetings.

In addition Hospital Radio Medway has objectives of its own. These are:

- 1 Continue to provide a service to patients and staff at Medway Hospital.
- 2 Increase the number and variety of programmes available.

#### **FINANCIAL REVIEW**

##### **Review of the Financial Position**

The financial position is set out in detail on pages 10 to 18. The main highlights are that income from the charity's main activity operating shops and a café has exceeded £2m, net of VAT. This is up 6.5% over the previous year. Gross margins were improved too, from 41.4% to 43.3%.

The increase in business has led to a contribution from the shops and café of £296,932 (2024 : £261,434). With grants to the Medway NHS Foundation Trust totalling £466,611, there was a deficit of £159,748. But this still leaves the charity's net assets at the end of the year at £729,437.

The year saw the final expenditure on the shop refurbishment of £54,912. Cash and cash equivalents decreased from £637,924 to a still healthy £580,140.

##### **Going Concern**

The Trustees reviewed the position (2 September 2025) and concluded that The Medway League of Friends remained a Going Concern for the coming financial year.

##### **Restricted funds**

There are restricted funds for Hospital Radio, which are explained in the notes to the financial statements.

##### **Reserves Policy**

Designated Reserves total £452,300, down from £525,926 last year. Monies spent on the structure of the shop are being depreciated over the length of the lease granted to the League by the Hospital, and as such the net book value of £302,300 is regarded as continuing Designated reserves. An additional £150,000 is set aside for further developments and a provision for costs in the event of business interruption.

Designated reserves had in previous years included sums committed by the Trustees for grant making to the Hospital for specific projects and /or assets. This is no longer the case as such commitments are included in creditors at the year end, which total £101,156.

All remaining surplus funds will be utilised for the benefit of the Hospital and Medway NHS patients.

**THE MEDWAY LEAGUE OF FRIENDS**  
**TRUSTEES' REPORT**

Auditors

The audit registration of Kreston Reeves LLP was transferred to Kreston Reeves Audit LLP on 6 October 2025. Kreston Reeves Audit LLP were formally appointed as auditor to the company on 6 October 2025.

Trustees' Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 judgements 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; 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 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 constitution. 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 24 April 2026 and signed on their behalf

*Jan Harsent*

Mrs J Harsent, Chairperson



**INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
THE MEDWAY LEAGUE OF FRIENDS**

**Opinion**

We have audited the financial statements of The Medway League of Friends (the 'charity') for the year ended 31 July 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes, including a summary of 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).

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities' preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs at 31 July 2025 and of its income 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 of 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 Auditors 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit of otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

**INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
THE MEDWAY LEAGUE OF FRIENDS**

**Matters on which we are required to report by exception**

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

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

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities statement, the trustees are responsible for the preparation of financial statements which 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 liquidate the charity or 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

*Capability of the audit in detecting irregularities, including fraud*

Based on our understanding of the Charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team

- discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations and fraud; and
- challenging assumptions and judgements made by management in its significant accounting estimates; and
- performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and

**INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF  
THE MEDWAY LEAGUE OF FRIENDS**

**Auditor's responsibilities for the audit of the financial statements (continued)**

- review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- identifying and testing journal entries, in particular any manual entries made at the year-end for financial statement preparation.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

**Kreston Reeves Audit LLP**

Statutory Auditor  
Chatham

Date: 15 May 2026

Kreston Reeves Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**THE MEDWAY LEAGUE OF FRIENDS**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2025**

	Notes	Unrestricted fund £	Restricted funds £	Total 2025 £	Total 2024 £
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies					
- Donations		8,138	-	8,138	5,794
- Grants		750	2,500	3,250	1,150
Fundraising		4,371	-	4,371	1,598
Investment income					
- Interest on deposit accounts		6,863	-	6,863	7,020
Income from charitable activities					
- Operation of shops and café		2,045,120	-	2,045,120	1,919,826
<b>TOTAL INCOME</b>		<b>2,065,242</b>	<b>2,500</b>	<b>2,067,742</b>	<b>1,935,388</b>
<b>EXPENDITURE</b>					
Costs of raising funds		1,115	-	1,115	1,605
Expenditure on charitable activities	<b>3</b>	2,223,495	2,880	2,226,375	1,954,532
<b>TOTAL EXPENDITURE</b>		<b>2,224,610</b>	<b>2,880</b>	<b>2,227,490</b>	<b>1,956,137</b>
<b>NET EXPENDITURE</b>		<b>(159,368)</b>	<b>(380)</b>	<b>(159,748)</b>	<b>(20,749)</b>
Total funds brought forward		882,023	7,162	889,185	909,934
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>722,655</b>	<b>6,782</b>	<b>729,437</b>	<b>889,185</b>

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 19 form part of these financial statements.

**THE MEDWAY LEAGUE OF FRIENDS**  
**BALANCE SHEET**  
**AT 31 JULY 2025**

	Notes	2025	2024
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	10	355,447	368,686
<b>CURRENT ASSETS</b>			
Stocks		29,981	26,281
Debtors and prepayments		7,057	3,174
Cash at bank and in hand		580,140	637,294
		<u>617,178</u>	<u>666,749</u>
<b>CREDITORS: amounts falling due within one year</b>			
Trade creditors		75,951	80,968
Taxation and social security		35,982	32,841
Other creditors		131,255	32,441
		<u>243,188</u>	<u>146,250</u>
<b>NET CURRENT ASSETS</b>		373,990	520,499
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><u>729,437</u></u>	<u><u>889,185</u></u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted income fund	11	722,655	882,023
Restricted funds	11	6,782	7,162
<b>TOTAL CHARITY FUNDS</b>		<u><u>729,437</u></u>	<u><u>889,185</u></u>

The notes on pages 14 to 19 form part of these financial statements.

Approved by the trustees on 24 April 2026 and signed on their behalf

*Jan Harsent*

Mrs J Harsent, Chairperson

**THE MEDWAY LEAGUE OF FRIENDS**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 JULY 2025**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
<b>Cash flows from operating activities:</b>		
Cash generated by operations (see below)	<u>(9,105)</u>	<u>86,615</u>
<b>Cash flows from investing activities:</b>		
Purchase of tangible fixed assets (2024 : refund)	(54,912)	34,003
Interest received	<u>6,863</u>	<u>7,020</u>
<b>Net cash used in (2024 : provided from) investing activities</b>	<u>(48,049)</u>	<u>41,023</u>
<b>Change in cash and cash equivalents in the reporting period</b>	<u>(57,154)</u>	<u>127,638</u>
Cash and cash equivalents at the beginning of the reporting period	637,294	509,656
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><u>580,140</u></u>	<u><u>637,294</u></u>

**RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Net expenditure for the reporting period (as per the statement of financial activities)	(159,748)	(20,749)
Adjustments for:		
Depreciation	68,151	53,861
Interest received	(6,863)	(7,020)
Increase in stocks	(3,700)	(820)
Increase in debtors (2024 : decrease)	(3,883)	35,783
Increase in creditors	<u>96,938</u>	<u>25,560</u>
<b>Net cash used in operating activities (2024 : generated)</b>	<u><u>(9,105)</u></u>	<u><u>86,615</u></u>

**THE MEDWAY LEAGUE OF FRIENDS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**1 STATUTORY INFORMATION**

The Medway League of Friends is registered in England and Wales under the Charities Act 2011 as a charitable incorporated organisation. The Charity's registered number and registered office address can be found within the Trustees' Report.

**2 ACCOUNTING POLICIES**

(a) Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£), and all amounts are rounded to the nearest Pound.

(b) Going Concern

When preparing the financial statements, the Trustees have assessed whether there are significant doubts about the charity's ability to continue as a going concern. There are no material uncertainties of which the Trustees are aware in making their assessment.

The Trustees consider that the charity has sufficient cash reserves to enable it to meet its obligations as they fall due for a period of at least 12 months from the date of signing of these financial statements. As such, the Trustees are satisfied that the charity has adequate resources to continue to operate for the foreseeable future and they continue to adopt the going concern basis for preparing these financial statements.

(c) Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations on future events that are believed to be reasonable under the circumstances.

There are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the balance sheet. The League plans to redevelop its Main Shop used for its activities and a Designated fund has been set up to cover the anticipated costs. The amount is the best estimate at the time of preparing these financial statements.

(d) Income and debtors

Voluntary income, which includes donations, gifts and legacies, and fundraising income are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis and arises from interest bearing deposit accounts.

Income from charitable activities includes the sales from the League's shops at the Medway Maritime Hospital. All amounts exclude value added tax.

Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

(e) Volunteers and donated services and facilities

No value is incorporated into these financial statements for the services provided by volunteers or where services are provided to the charity as a donation that would normally be purchased from suppliers.

**THE MEDWAY LEAGUE OF FRIENDS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**2 ACCOUNTING POLICIES (continued)**

(f) Expenditure and liabilities

Expenditure is recognised when a liability is incurred. Grant payments are recognised when a liability or constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income.

Charitable activities include expenditure associated with the League's shops and grants of equipment and services to the Medway NHS Foundation Trust and others. The expenditure includes both the direct costs and support costs relating to these activities.

Governance and support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for good or services it must provide.

(g) Financial instruments

The charity enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans to and from banks, and other third parties. Basic financial instruments are recognised at amortised cost, with changes recognised in the statement of financial activities.

(h) Tangible fixed assets

Fixed assets are stated at historical cost less accumulated depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life at the following rates:

Land and buildings - over the length of the lease

Hospital radio equipment - 10% on cost

Shop equipment - 11%, 15% or 20% on cost

Computer equipment - 33% on cost

Assets which cost less than £1,000 are not capitalised.

(i) Stocks

Stocks are included at the lower of cost and net realisable value. Stocks consists of goods for resale from the shops.

(j) Cash at bank and in hand

Cash at bank and in hand includes cash and deposits that are available to finance the League's day to day operations and have a maturity of three months or less from the date of acquisition, excluding amounts held as part of an investment portfolio.

(k) Funds structure

The charity has restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

Other funds are unrestricted income funds. Within those amounts the Trustees create Designated funds for particular purposes, such as the redevelopment of the shop and café at the Medway Maritime Hospital.

Where the trustees received requests from Medway NHS Foundation Trust to make donations and purchase equipment for the Trust, such amounts were previously treated as a designated fund. This year once the trustees agree that they will offer financial support, it is treated as a creditor.

Unrestricted income funds not designated are general reserves available to meet the League's objectives.



**THE MEDWAY LEAGUE OF FRIENDS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**3 EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Shops and café</b>	<b>Grants payable</b>	<b>Hospital Radio</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Shops and café purchases for resale	1,158,759	-	-	1,158,759	1,125,625
Wages and salaries (see note 8)	426,809	-	-	426,809	386,767
Purchase of equipment and other donations (see note 7)	-	466,611	-	466,611	287,402
Bank and card charges and cash processing fees	30,499	-	-	30,499	31,543
Travel and motor expenses	6,035	-	-	6,035	5,302
Depreciation	67,270	-	881	68,151	53,861
Equipment maintenance and computer costs	17,341	-	1,058	18,399	12,302
Printing postage and stationery	2,303	-	-	2,303	3,441
Telephone and other costs	21,589	-	4,147	25,736	25,440
Governance and support costs (see note 5)	18,123	4,886	64	23,073	22,849
	<u>1,748,728</u>	<u>471,497</u>	<u>6,150</u>	<u>2,226,375</u>	<u>1,954,532</u>

The expenditure has been allocated to restricted and unrestricted funds as follows:

Unrestricted	2,223,495	1,950,076
Restricted	2,880	4,456
	<u>2,226,375</u>	<u>1,954,532</u>

**4 GOVERNANCE AND SUPPORT COSTS**

	<b>Charitable activities</b>	<b>Governance</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Audit fees	-	8,750	8,750	8,250
Accountancy costs	-	4,730	4,730	4,020
Attend subscription and insurance	2,825	-	2,825	2,810
Legal and professional fees	-	1,882	1,882	2,816
Staff entertaining	3,527	-	3,527	3,495
Rent	1,207	-	1,207	1,125
Sundries	152	-	152	333
	<u>7,711</u>	<u>15,362</u>	<u>23,073</u>	<u>22,849</u>

**5 SUPPORT FOR CHARITABLE ACTIVITIES**

This table shows the income arising from and the costs for the operation of the shops and café and the surplus that arises therefrom which provides additional support for charitable activities.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Income	2,045,120	1,919,826
Costs	<u>(1,748,728)</u>	<u>(1,658,392)</u>
Net funding for other activities	<u>296,392</u>	<u>261,434</u>

**THE MEDWAY LEAGUE OF FRIENDS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**6 GRANTS PAYABLE**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Payments made:		
- Medway NHS Foundation Trust	365,455	275,952
- Service by Emergency Response Volunteers SERV (Kent)	-	11,450
Commitments made by the year-end		
- Medway NHS Foundation Trust	101,156	-
	<u>466,611</u>	<u>287,402</u>

Grants to Medway NHS Foundation Trust are for the purchase of equipment and for the funding of various projects and services. The main items paid for are:

	<b>£</b>	<b>£</b>
4 IAC monitors - Maternity High Dependency Care	50,557	-
2 Paediatric ventilators - Children and Young People Service	39,024	-
Nerve stimulator - Theatres	25,426	-
4 Cardiac monitors - Bronte Ward	19,980	-
5 Atellica PoCT devices - Diabetic Team	19,750	-
4 Sleep study devices - Respiratory and Sleep Service	19,600	-
3 Ultrasound probes - Foetal Ultrasound Department	18,135	-
2 Bladder scanners - Equipment Library	17,700	-
High flow infusers	-	43,985
25 NeoPuffs	-	25,750
Operating tables	-	23,033
2 Surgique machines	-	21,095
Cell saver	-	21,018
	<u>-</u>	<u>21,018</u>

**7 STAFF COSTS AND NUMBERS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	407,284	359,555
Social security costs	12,686	21,639
Employer's contribution to defined contribution pension scheme	6,839	5,573
	<u>426,809</u>	<u>386,767</u>

The average monthly number of employees during the year was 26 (2024 : 25). No employees received emoluments in excess of £60,000.

There are no key management personnel other than the trustees in this, or the previous, year.

**8 TRUSTEE REMUNERATION**

None of the trustees have been paid any remuneration or received any other benefits. Four trustees have been reimbursed £754 for expenses incurred on behalf of the League (2024: three trustees reimbursed a total of £1,018). The reimbursements relate to meeting expenses, hospital radio and stationery.

**9 RELATED PARTY TRANSACTIONS**

There are no related party transactions in the current year or previous year.

**THE MEDWAY LEAGUE OF FRIENDS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**10 TANGIBLE FIXED ASSETS**

	Land and buildings £	Fittings and equipment £	TOTAL £
Cost			
- at 1 August 2024	346,903	91,821	438,724
- additions	54,912	-	54,912
- at 31 July 2025	401,815	91,821	493,636
Depreciation			
- at 1 August 2024	47,010	23,028	70,038
- charge for year	52,505	15,646	68,151
- at 31 July 2025	99,515	38,674	138,189
Net book values			
- at 31 July 2025	302,300	53,147	355,447
- at 31 July 2024	299,893	68,793	368,686

**11 STATEMENT OF RESERVES**

CURRENT YEAR	General fund £	Designated fund £	Unrestricted funds £	Restricted funds £	Total £
Balance at 1 August 2024	356,097	525,926	882,023	7,162	889,185
Income	2,065,242	-	2,065,242	2,500	2,067,742
Expenditure	(2,224,610)	-	(2,224,610)	(2,880)	(2,227,490)
Allocation of funds	73,626	(73,626)	-	-	-
Balance at 31 July 2025	270,355	452,300	722,655	6,782	729,437

The funds held at the year-end date are as follows:

- Fixed assets	48,747	302,300	351,047	4,400	355,447
- Cash	427,758	150,000	577,758	2,382	580,140
- Net other current assets	(206,150)	-	(206,150)	-	(206,150)
- Total funds	270,355	452,300	722,655	6,782	729,437

PRIOR YEAR	General fund £	Designated fund £	Unrestricted funds £	Restricted funds £	Total £
Balance at 1 August 2023	393,693	504,623	898,316	11,618	909,934
Income	1,935,388	-	1,935,388	-	1,935,388
Expenditure	(1,951,681)	-	(1,951,681)	(4,456)	(1,956,137)
Allocation of funds	(21,303)	21,303	-	-	-
Balance at 31 July 2024	356,097	525,926	882,023	7,162	889,185

The funds held at the year-end date are as follows:

- Fixed assets	63,505	299,893	363,398	5,288	368,686
- Cash	409,387	226,033	635,420	1,874	637,294
- Net other current assets	(116,795)	-	(116,795)	-	(116,795)
- Total funds	356,097	525,926	882,023	7,162	889,185

**THE MEDWAY LEAGUE OF FRIENDS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**11 STATEMENT OF RESERVES (continued)**

The Designated fund represents the net book value of the land and buildings shown in note 11 resulting from the shop refurbishment plus a general reserve for future developments.

The restricted funds are in relation to Hospital Radio and represent several grants for capital equipment and running costs. The balance carried forward at the year-end date represents the net book value of the equipment funded (and included in fixed assets in note 11) and unspent monies for running costs to be incurred in the following year.

**12 TAXATION**

The League is a registered charity and no provision is considered necessary for taxation.