

THE LEAGUE OF FRIENDS OF THE ROYAL UNITED HOSPITALS (BATH)

England & Wales · Charity number 1176686

Details

Other names	FRIENDS OF THE RUH
Status	Registered
Legal form	CIO
Registered	2018-01-16
Register	View on the Charity Commission register

Contact

Address	Friends Of The Ruh Royal United Hospitals Combe Park Bath BA1 3NG
Phone	01225824046
Email	ruh-tr.friendsfinance@nhs.net
Website	www.friendsoftheruh.org.uk

Activities

Objects: THE OBJECT OF THE CIO IS TO PRESERVE AND PROTECT THE HEALTH OF PATIENTS OF THE ROYAL UNITED HOSPITALS BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES, SUPPORT SERVICES AND EQUIPMENT NOT NORMALLY PROVIDED BY THE STATUTORY AUTHORITIES.

Activities: PROVIDING COMFORT AND AMENITIES AND PATIENT SUPPORT FOR THE ROYAL UNITED HOSPITAL BATH

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bath And North East Somerset
- Somerset
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£1,749,326	£1,443,376	£1,605,424	12
2024-09-30	£1,370,962	£1,373,447	£1,299,474	13
2023-09-30	£1,173,888	£1,109,349	£1,301,959	13
2022-09-30	£678,262	£594,457	£1,237,420	9
2021-09-30	£634,909	£501,495	£1,153,615	11

Trustees

Name	Role	Appointed
Andrea Pierce		2020-04-14
David William Biggs		2023-01-16
Paul Satterly		2020-04-14
Philip Addis		2020-04-14
Phillip Roger Berry		2026-04-30
Richard James Bryan		2023-01-16
Ronald Michael Helvey Chair		2023-10-01

Linked charities

- THE LEAGUE OF FRIENDS OF THE ROYAL UNITED HOSPITAL (1176686-1)

Accounts

Charity registration number: 1176686



The League Of Friends Of The Royal United Hospitals (Bath)

known as

Friends Of The RUH

Annual Report and Financial Statements

for the Year Ended 30 September 2025

**The League of Friends of the Royal United Hospitals (Bath)
known as the Friends of the RUH**

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Trustees' Report

Introduction

The Trustees are pleased to present the annual report together with the financial statements of the Charity for the year ended 30 September 2025.

The year marks a pivotal chapter in the Charity's journey - a year defined by consolidation, strategic investment, and renewed ambition. We reinforced our governance and embedded a culture of collaboration and accountability. We strengthened our retail establishment to ensure we have the resources to enable us to achieve our aims and excellent customer service. These efforts have not only strengthened the core parts of our business but also helped us to develop new opportunities with confidence.

Towards the end of the year under review, we began a strategic planning process which will help us reset the Charity's vision and purpose, identify opportunities to increase our income, and ways to expand volunteer activity.

We are proud to report that during the year we paid grants to the Trust totalling £244,042 this has enabled us to continue to increase our impact on improving care and support for patients across the Royal United Hospitals Bath (RUH), something we know is valued by the RUH, our supporters, staff and volunteers.

Turnover in our retail outlets, the Café at B18 and the Friends Shop, continued to grow, albeit not at the levels of recent years. Retail profits were slightly down at £297,545 compared to £309,925 in 2023/24, due to increased salary and running costs. Our retail profits allowed us to continue making substantial grants to the RUH and cover the cost of running the Volunteer Management Department for the Trust.

Volunteer recruitment continued to expand with an increase of 20% in active volunteers. We have also begun to identify external partners to help us meet the increasing demand we know is coming from the Trust.

Our staff, volunteers and supporters are the backbone of our Charity. We wish to place on record our sincere thanks for their unwavering dedication and support.

Legal Status

The League of Friends of the Royal United Hospitals (Bath) (the 'Friends') is a Charitable Incorporated Organisation – registered Charity number 1176686. The principal office is at the Royal United Hospitals – Bath NHS Foundation Trust, Combe Park, Bath, BA1 3NG. Its Governing Document is its Constitution adopted on 15 January 2018, amended by resolution dated 18 June 2019.

**The League of Friends of the Royal United Hospitals (Bath)
known as the Friends of the RUH**

Trustees' Report (continued)

Objects and aim

The object of the League of Friends of the Royal United Hospitals (Bath) is to preserve and protect the health of patients of the Royal United Hospitals by providing and assisting in the provision of facilities, support services, and equipment not normally provided by the statutory authorities.

Public Benefit

The trustees confirm that the Charity complies with the Charities Act 2011 regarding public benefit requirements.

Trustees

The Charity is managed by a Board made up of up to 12 volunteer trustees. Trustees serve for a period of three years but may seek re-election at the next Annual General Meeting. The Trustees are always seeking people with appropriate business and professional skills to join the Board or to assist with one-off projects.

The current trustees and their respective roles are:

Bernard Rymer - Chair
Jane Rymer - Treasurer
Paul Satterly - Joint Vice Chair & Lead for Volunteering Matters
Philip Addis - Joint Vice Chair & Lead for Retail Matters
Andrea Pierce - Lead for Legal Matters
Richard Bryan - Volunteer Representative
Dave Biggs - Volunteer Representative
Ronny Helvey - Lead for Communications and Marketing Matters

Fundraising

Our main source of regular income is our retail operations – the Friends of the RUH Shop in the Atrium and the Café at B18.

During the year we registered with the Fundraising Regulator to ensure we can continue to deliver professional fundraising activity and strive to improve. Related to this we have created a range of new fundraising policies and procedures to support our fundraising activity.

We do not employ any professional fundraisers. Our fundraising activity is limited to the placement of collection boxes in our retail units and at several locations in the hospital. We receive some funds in the form of legacies, in memoriam collections, and from supporters of the Charity.

We do not employ any third-party fundraising agencies or have any activities carried out on our behalf or by commercial participators.

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Trustees' Report (continued)

We are not aware of any failures to comply with fundraising standards or related schemes of regulation by us or others acting on our behalf.

During 2024-25 we did not receive any suppression requests through the Fundraising Preference Scheme.

We received no complaints about our fundraising activities during 2024-25.

Management of staff and volunteers

The Trustees wish to place on record their appreciation of the excellent work of the paid staff and volunteers who help run the Charity's retail units and support our volunteering activities. Our staffing establishment now totals thirteen. We have ten people working in retail, two in Volunteer Management, and one in Governance.

During the year 238 (2024: 198) volunteers provided 23,925 volunteer hours (2024: 21,158).

Risk management

The Trustees actively review the major risks that the Charity faces and are confident that the systems in place and reserves held are adequate to mitigate these risks.

Decision making

The Board regularly reviews matters that are reserved to the Board, and which can be delegated. It collectively exercises the powers of delegation to individual trustees and staff.

The Board describes its 'delegations' framework in a document that provides sufficient detail and clear boundaries that the delegations can be clearly understood and carried out.

The Board regularly checks the Charity's key policies and procedures to ensure that they still support, and are adequate for, the delivery of the Charity's aims.

The Royal United Hospitals Foundation Trust provides the Charity with several services, including IT and payroll. Human Resources advice is provided by Moorepay, and bookkeeping services by Mutu.

The Board assures itself that the work is carried out in the interests of the Charity and in line with its values and the agreement between the Charity and the supplier.

Principal funding sources

The sole beneficiary of the Charity's funding is the Royal United Hospitals Foundation Trust.

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Trustees' Report (continued)

Policy on reserves

Reserves are held for expenditure on the Objects of the Friends, with adequate reserves, at least £300,000, retained to enable prudent management of any unforeseen circumstances.

Investment policy and objectives

The overall investment objective is to produce the best financial return with the least level of risk. To this end, only cash investments shall be allowed. No other investment activity such as the purchase of shares, or land acquisition for rent or sale is sanctioned.

Structure, governance and management

Recruitment and appointment of Trustees

Trustees are appointed by the Board and elected at the Annual General Meeting based on their enthusiasm for and commitment to the objects of the Charity. The aim is to have a Board consisting of trustees with business and professional skills, experience and expertise that mirrors the Charity's governance and operational needs. In seeking new trustees, the Charity advertises on its website, through social media channels, and through relevant third sector associations.

Induction and training of trustees

Potential new trustees attend board meetings as an observer to familiarise themselves with the business and to test their suitability and enthusiasm for the work involved. If appointed, the new trustee is partnered with an existing Board member and attends suitable training courses.

Arrangements for setting key management personnel remuneration

The trustees consider the Board of Trustees, Chief Executive, Retail Manager and Volunteer Manager as comprising the key management personnel.

The Board reviews the pay and remuneration of its key management personnel. In making decisions the Board takes into consideration its commitments and market forces.

All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 10 to the accounts.

Declaration of Interest

Trustees and senior management must disclose all relevant interests to the Chair and declare any interests at the start of each Board and sub-committee meeting in line with Charity policy, and withdraw from decisions if a conflict of interest occurs.

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Trustees' Report (continued)

Lease

In July 2025 the RUH renewed the lease for the Friends of the RUH shop, the Café at B18 and the Volunteer Management office for 10 years to 31 October 2035.

Financial Review

The Friends were generously supported by donations and legacies. A total of £440,935 (2024: £114,281) was received this way. This amount included legacies of £428,998 (2024: £101,379). The profit from primary trading activities was £297,545 (2024: £309,925). Spending on Volunteer Management amounted to £89,978 (2024: £61,824). Funds carried forward for the future were £1,605,424 (2024: £1,299,474). The figure includes reserves, provisions, and restricted funds.

We set aside our surplus profits to make grants to the RUH in accordance with our objectives. During the year, grants amounting to £244,042 (2024: £381,323) were paid to the Trust. At the year-end grants totalling a further £286,397 remained outstanding pending delivery or installation of the equipment or completion of the works.

Full details of the financial activities for the year are given in the attached financial statements.

Grants to the Royal United Hospitals (Bath) Foundation Trust

During the year we made £400,000 available to the RUH. This was in addition to £187,327 brought forward on 1 October 2024. In awarding the grants we worked closely with the Trust's senior management to identify areas where support will have the greatest impact. In addition, we are in the third year of part-funding the Trust's Volunteer Co-ordinator role, as well as funding two employees in the Friends' office who oversee the recruitment of volunteers.

In March 2026, the Board made a further £400,000 available to the RUH for grants to be approved in the 2025/26 financial year.

Grants paid to the RUH in 2024/25

In the year to 30 September 2025 the Friends paid grants to the Trust to the value £244,042. The following is a summary of the grants paid in the year.

£	
50,756	Volunteer Co-ordinator post
25,760	Procedural Ultra-sound machine - Emergency Department
17,788	Reclining chairs - Neo-natal Ward
17,480	Over bed cots - Mary Ward
16,250	Soundbite
16,217	Wheelchairs - Portering & Volunteers
12,420	22no. Bedside tables & cabinets - Charlotte Ward

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Trustees' Report (continued)

9,276	Blinds - Children's Ward
8,216	Refurbishment - Dermatology Department
8,190	Reclining chairs - Cardiology Daycare
6,722	Couches - Plaster Room
5,012	4no. Recliner chairs - Bath Birthing Centre
4,944	3no. Recliner chairs - Trauma Assessment Unit
4,617	Recliner chairs & Patient chairs - OPUSS
4,446	16no. Waiting Room chairs - Chippenham Birthing Centre
4,110	Anterior Segment Module - Eye Clinic
3,753	Speech Transfer System - Emergency Department
3,257	Surgical Lamps - Trauma Assessment
3,180	6no. Overbed tables & 1no. Overnight Chair – OPUSS
2,495	2no. Sleeper chairs - Neo Natal
1,679	Bariatric commode - OPUSS
1,153	Upgrade Weight Measurement Hoist - Medical Physics
900	Calming Pictures & Frames - Philip Yeoman
759	Wellbeing Garden Works
628	3no. I-Pads for Children – Anaesthesia
482	Lovers Garden Planting
230,490	

Regular Grants

4,901	Emergency Packs
3,664	Hanging Baskets & Summer Bedding
2,000	Activity Bags
1,894	Gardening
761	Newspapers for Discharge Hub
331	Christmas Tree & Decorations
13,552	

	£ 244,042	Total
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Trustees' Report (continued)

£25,760 - Procedural Ultra-sound Machine - Emergency Department – Charlotte Hardy - Speciality Manager

The Ultrasound Machine has enhanced the quality, safety, and efficiency of patient care within our clinical teams within the Emergency Department. It enables rapid, accurate bedside imaging that supports safer procedures, reduces delays, and improves diagnostic confidence for clinicians. The device has particularly strengthened our ability to perform guided interventions, such as vascular access and fluid assessment, resulting in smoother patient pathways and reduced reliance on external imaging services. In the long-term, we are sure this investment will improve patient outcomes, enhance staff capability, and support our commitment to delivering high-quality emergency care.

£16,250 - Soundbite Music Programme - Hetty Dupays – Art & Design Manager

Thanks to the generous support of Friends of the RUH, our Musician in Residence provided 1.5 days of live music each week across multiple ward areas. In addition, the programme delivered 13 lunchtime concerts and ward visits, including five performances from Bath Folk Club and eight from Live Music Now. Altogether, the Soundbite music programme reached an impressive total audience of 8,643. Feedback from patients, families, and staff highlights the profound impact of live music on wellbeing, mood, and even physical responses, with many expressing heartfelt gratitude for the comfort and positivity it brings.

£16,217 - Wheelchairs - Portering & Volunteers - Timm Schofield - Deputy Head of Facilities

The generous purchase of wheelchairs by the Friends of the RUH has made a tangible and immediate difference to porters and volunteers transporting patients across the RUH site. These wheelchairs have improved patient dignity, comfort, and mobility, enabling safer and more timely transfers between departments and reducing delays in care. They support our porters and volunteers by easing physical strain, the flow team and site office through improving workflow efficiency, and clinicians ensuring patients can attend appointments, diagnostics, and discharge processes without unnecessary waits.

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Trustees' Report (continued)

£12,420 - Bedside Tables & Cabinets - Charlotte Ward - Amy James Senior Sister

Patients are now able to store their belongings safely and tidily at their bedside. Medications can be stored securely in the large and accessible drawers. This has reduced the risk of error and increased efficiency of medication rounds. The tables are a great asset. They move easily under the beds which patients find helpful, and they are very easy to clean. Overall, the furniture has improved the cleanliness and organisation of the ward, and we are very grateful for the funding.

£6,722 - Couches - Plaster Room - Mohammed Khan - Senior Charge Nurse

The couches have been very beneficial for the patients, they have reduced the risk of falls and are very easy for the staff to use, and more comfortable for the patients. There has been a lot of positive feedback from the patients. They have been a great benefit to the department, enabling us to provide excellent care to the patients.

£4,110 - Anterior Segment Module - Eye Clinic - Helen Broadbent - Head of Optometry

Thank-you for funding the purchase of an anterior segment lens for our OCT scanner at Frome Medical practice. The lens allows an in-depth scan and visualization of the drainage channel at the front of the eye and measurement of the thickness of the cornea. This equipment can be operated by our skilled technicians who now run four technician-led clinics a week at Frome Medical Practice. The results are then interpreted by members of the optometry team ensuring prompt diagnosis and treatment for patients with glaucoma. If left undetected glaucoma can be sight threatening. This has enabled us to expand our number of virtual clinics and reduce the waiting times for both new and follow up patients.

£8,216 - Refurbishment of Clinical Space in Dermatology - Liz Perkins – Senior Sister

This project transformed an underutilised bathroom space into a new clinic room. There are several resulting benefits which align with a long-term Dermatology department goal to developing a multi-disciplinary approach. The scheme is already enabling development of nursing staff and other allied health professionals in a suitably equipped, pleasant clinic room to see patients; thus, enhancing services. Patient care has improved with increased capacity; waiting times have reduced for follow up appointments, patients are being empowered to self-manage their skin conditions and there is a greater multidisciplinary adhesion.

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Trustees' Report (continued)

Governance

Our Chair, Bernard Rymer and Treasurer Jane Rymer will retire from the Board at the Annual General Meeting. We are seeking to appoint replacements to take up the trusteeships after the AGM. We also plan to appoint a paid Head of Finance, to work alongside our new Treasurer, and be responsible for managing our day-to-day financial activities.

We have continued to improve on existing policies and practices, regularly reviewing departmental and organisational risks, listening to our staff through dedicated one-to-one and team meetings.

Governance Priorities for 2025/26

In October 2025 the trustees held an Away Day. Working with a facilitator the trustees agreed to review and reset, where necessary, the strategic direction the Charity is currently following. To this end, five workstreams (outlined below), to be staffed by trustees and our managers, will review current activities and report back to the Board by the summer of 2026. This will in turn lead to our Strategic plan for the next 3 years.

- **Vision and Mission** - Agree a new vision and mission for Charity
- **Trustee and Staff Recruitment** - Appoint a Chair, a Treasurer/Finance Trustee and a paid Head of Finance
- **Financial Management** - Review our cost base and identify opportunities for increasing income
- **Volunteer Management** - Review our current and identify potential volunteering needs and funding, and address volunteers' needs
- **Partnership** - Review our current partnerships and seek new ones and strengthen relationships with our staff.

Retail: The Friends Shop & Café at B18

2024/25 marked a period of consolidation for our retail activity, following unprecedented growth in previous years. Despite not meeting our overall target, the shop was able to provide a surplus of £173,856 compared with £172,509 in 2023/24, and the Cafe a surplus of £123,689 against £137,416 in 2023/24.

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Trustees' Report (continued)

Our Shop and Cafe at B18 underwent a strategic staff restructure to better align our retail operations with the growing demand we have experienced over recent years. We subsequently appointed two new members of staff enabling us to improve operations and service delivery, as well as creating greater management support across our retail operations.

We introduced a range of new products. These included Huel high-protein drinks and nutrition bars and a sushi-style range. We have also started to stock Pipp artisan doughnuts in our cafe on a regular basis, Bayliss and Harding bath and body care products and a range of GadJet electronic accessories in our shop, all of which have proved popular.

Retail Priorities for 2025/26:

During the year, we will work with the Estates Department to redesign the Café to increase the food preparation area and change working practices to help reduce queueing times.

We understand increasing income in the shop and cafe will be a challenge and so our focus will be to identify where we can drive efficiencies throughout our retail operations, as well as new opportunities that can improve our offer to customers.

Volunteer Management

Volunteering is at the heart of everything we do, and we are delighted to share that this year has seen continued growth and innovation in roles across our volunteering programme. We have seen year-on-year growth with a 20% increase in volunteers, bringing our total to 238 individuals supporting our mission during the year, up from 198 on 30 September 2024.

Collectively, our volunteers contributed over 23,925 hours of service, an increase of 13% from the 21,158 hours provided across 2023/24. This is a testament to their unwavering commitment, generosity and a reflection of the huge enjoyment and satisfaction volunteers get from volunteering, as can be seen from the quotes from some of our volunteers later in the report.

We have expanded our volunteering opportunities, introducing eight new roles, designed to meet emerging needs within the RUH and offer more flexible, inclusive ways for new volunteers to get involved. We currently offer 26 different volunteer roles and expect this to grow over the next 12 months as we work with the RUH to expand volunteering across the site. We have also started regular events for volunteers as an opportunity for additional training and an opportunity to share their thoughts and views on volunteering and the work of the Friends.

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Trustees' Report (continued)

We created a new 12-month strategic work plan to ensure we focused on our key priorities and activities - sustainability, recognition, and volunteer wellbeing. Alongside this we contributed to the creation of the new RUH Volunteer Strategy, ensuring our voice and experience helped shape future volunteering across the hospital for the next 3 years. We know the new goals will be challenging but we believe, working in partnership with our different stakeholders including the RUH, we can help deliver the RUH's volunteering requirements over the next 3 years.

The main areas where our volunteers were active during the year under review:

- Art of the Heart
- Atrium Welcome Volunteer
- Bliss NICU
- Breast Feeding Peer Support
- Cafe at B18
- Children's Ward Support
- Dementia Co-ordinator
- Discharge Lounge
- Dyson Centre Welcome Volunteer
- Friends Shop & Trolley
- Gardening
- Housekeeping
- Ophthalmology
- Pets as Therapy
- Patient Experience Team
- Pharmacy Runner
- Spiritual Care
- Ward roles
 - Acute Stroke Unit
 - Cardiac
 - Charlotte
 - Children's Emergency Department
 - Combe
 - Emergency Department
 - Forester Brown
 - Hairdresser
 - Helena
 - MAU
 - Older Persons Assessment Unit
 - Oncology
 - Philip Yeoman

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Trustees' Report (continued)

- Radiology
- Respiratory
- Waterhouse

We place huge value on the contribution our volunteers make to our work in the RUH, and we are always keen to hear what they have to say about their roles. This is what they told us:

Ann, Radiology Volunteer: *"Hello my name is Ann, I have been volunteering now for around a year, the best thing about the shift I do in radiology is that I get to meet and chat with the patients and hear all their wonderful stories as I show them to the outside scanners. I feel it's a worthwhile cause, as you interact and help with so many lovely people from all walks of life."*

Berni, Atrium and Cafe Volunteer: *"I've been a Welcome Volunteer since January 2022 and a Volunteer in the Cafe since January 2023. I love the roles I do as they give me a purpose, allow me to help others, it helps me to keep fit, allows me to meet so many wonderful people and provide a real sense of camaraderie amongst the people I work with. But I guess the most important thing is something I didn't think about before I started volunteering. When Patients or Visitors come to the hospital, they can be understandably nervous. Not knowing exactly where to go or how they are going to get there, can be quite daunting. When a Volunteer says the simple phrase, "Can I help?", you can see that it lifts some of the stress they are feeling. That is an amazing thing to see and is probably the overriding reason why I'm still doing this nearly four years on and hopefully for a very long time to come."*

Janey, Ward Volunteer: *"I have worked in my role as an Emergency Department Volunteer for over 13 years. It is with great pride that I feel accepted, respected and valued working alongside a highly professional team, where I enjoy offering help and support to patients, relatives and friends, as well as staff".*

Richard, Pharmacy Volunteer: *"I joined the Friends Volunteers just over a year ago in a new role as Pharmacy Runner delivering supplies to wards throughout RUH. And no, we don't run but walk fast and carefully with our trolley for around 5,000 steps in a 3-hour shift - so great for keeping fit! I have since had the privilege of training two new volunteers and seeing them succeed. I also now have added a Monday morning slot in OPAU (Older People's Assessment Unit). Great to have time to talk to patients who might be feeling lonely or anxious - while delivering tea and coffee! The nursing team has made me part of the team, and I know it helps them deliver a wonderful service in a busy area of the hospital".*

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Trustees' Report (continued)

Sue, Ward Volunteer: "I retired as a senior nurse in the Oncology/Haematology department in the spring of 2022, after 29 years working in the specialty. I knew and appreciated how important the role of the volunteers was in the department. Freeing up team members to concentrate on delivering the care they needed to give. I threatened to come back as a volunteer, as the pink polo shirt would suit me better than the grey uniform I wore! I started volunteering in December of 2022 serving refreshments, it was great to be around when the department experienced the move to the wonderful purpose-built Dyson Centre. I love my role, building relationships with those who wish to talk or just a smile. Patients like to see a friendly familiar face whether a member of the healthcare team or a volunteer. I like to share my experience of volunteering in the hope I can attract others to put themselves forward."

Marie-Louise, Pharmacy and Radiology Volunteer: "Both roles allow me to engage with a wide range of staff and other volunteers throughout the hospital but most importantly you know that you're playing a small but positive part in helping patients you've never met. Being a volunteer has helped me gain valuable new skills and gives me both purpose and responsibility. I feel incredibly proud to be part of two very supportive teams and to have found a rewarding way to help others, enhance my own well-being and contribute to the community."

Sara, Ward Volunteer: "I've had numerous staff say to me that the volunteers help keep the dept going and they don't know what they'd do without us. The upside of having a volunteer around is that they're free from the nursing role and can act as an observer, having time to stand back and see what might need doing, often to do with providing physical and emotional comfort ranging from alerting staff to the need for a patient to go to the toilet, making that extra cup of tea, replacing a slipper that has fallen off, providing extra blankets or pillows or holding a patient's hand and reassuring them or simply having a chat with a patient who has been in A&E a long time or doesn't have any visitors. Small acts of kindness and making the patient feel seen can go a long way to alleviating the pressure on nurses to respond to more simple patient needs/concerns."

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Trustees' Report (continued)

Volunteer Management Priorities for 2025/26

We recognise the RUH managers want to increase the numbers of volunteers and expand volunteering into new areas of the Trust to help to meet increasing pressure on the NHS.

We will continue to work with our partners to identify new opportunities for volunteering and expand our recruitment. One part of this activity will be to work with local organisations, as well as the Department of Work and Pensions, to identify potential new volunteers. Early discussions have been very positive, and we look forward to developing these relationships throughout 2025/26 and beyond.

We understand that to enable greater numbers of volunteers we need to ensure that we are utilising our information management systems and processes efficiently. Therefore, at the start of next year, we will review our recruitment processes to increase efficiency in our volunteer recruitment.

Fundraising and Legacies

Income such as fundraising, Gifts in Wills and donations come from our amazing supporters. Income from legacies and donations contributed a total of £440,935, up from the previous year's total of £114,281. This was due in large part to a very generous legacy of £415,000 we received just after the end of the financial year.

Fundraising and Legacies - Priorities for 2025/26

Gifts in Wills is an area that we have looked to improve our support. During the year under review, we commissioned a legacy expert to help us identify ways to grow our legacy income and improve how we communicate the benefits of leaving a gift in a will. We are currently implementing several changes and expect to launch a new Gifts in Will campaign early next year.

Communications and Marketing

We launched a new monthly Volunteer Newsletter, featuring inspiring case studies, engaging videos, and updates that help inform a deeper understanding of volunteering. This initiative strengthens our connection with volunteers and highlights the impact their contributions make to patients and those important to them.

This year we produced our first Impact Report to demonstrate the impact we make to current and future supporters. Feedback to the document was positive and the report was well received by staff, volunteers and supporters.

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Trustees' Report (continued)

Our website has undergone a significant upgrade to improve user experience. The refreshed design and content make it easier for visitors to understand our mission, explore opportunities, and celebrate our successes. Visits to our website and social media continue to grow as we create more engaging content. This year we have included a range of information on the impact of our support, our retail business, as well as videos and stories from our volunteers, some of which has been already highlighted in this report.

Communications and Marketing Priorities for 2025/26

We are incredibly proud of the work we do, but we also recognise that we do not celebrate our successes well enough. A priority for next year is to shout louder about the fantastic impact our work has on patients and the RUH. We will focus on improving how we communicate the impact our work has, ensuring local people understand that by supporting the Friends they can make a real difference to the lives of patients.

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Trustees' Report (continued)

Reference and Administrative Details

Charity Registration Number: 1176686

Principal Office: Friends of the RUH
Royal United Hospital
Combe Park
Bath
BA1 3NG

Auditor: ML Audit LLP
4 Queen Street
Bath
BA1 1HE

Solicitors: Stone King Solicitors LLP
13 Queen Square
Bath
BA1 2HJ

Bankers: Lloyds Bank Plc

Trustees and officers

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

Trustees: J Rymer, Treasurer
B Rymer, Chairman
P J Satterly
A Pierce
P Addis
R Bryan
D Biggs
R Helvey

The League of Friends of the Royal United Hospitals (Bath)
known as the Friends of the RUH

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees 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.

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

Disclosure of information to auditor

Each member has taken steps that they ought to have taken as a member in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the Trustees of the Charity on 13 April 2026 and signed on its behalf by:

J Rymer
Trustee

**The League of Friends of the Royal United Hospitals (Bath)
known as the Friends of the RUH**

**Independent Auditor's Report to the Trustees of The League Of Friends Of The
Royal United Hospitals (Bath) (Continued)**

Opinion

We have audited the financial statements of The League Of Friends Of The Royal United Hospitals (Bath) (the 'Charity') for the year ended 30 September 2025, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 September 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

**The League of Friends of the Royal United Hospitals (Bath)
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**Independent Auditor's Report to the Trustees of The League Of Friends Of The
Royal United Hospitals (Bath) (Continued)**

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the trustees 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, except to the extent otherwise explicitly stated in our report, 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 or 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.

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 Report) Regulations 2008 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 19), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as

the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless

**The League of Friends of the Royal United Hospitals (Bath)
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**Independent Auditor's Report to the Trustees of The League Of Friends Of The
Royal United Hospitals (Bath) (Continued)**

the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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 regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the charity operates in and how the charity is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks or irregularities, including known and actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

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

**The League of Friends of the Royal United Hospitals (Bath)
known as the Friends of the RUH**

**Independent Auditor's Report to the Trustees of The League Of Friends Of The
Royal United Hospitals (Bath) (Continued)**

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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Tim Lerwill FCA BFP (Senior Statutory Auditor)
For and on behalf of ML Audit LLP, Statutory Auditor
4 Queen Street
Bath
BA1 1HE

Date: 13 April 2026

ML Audit LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The League of Friends of the Royal United Hospitals (Bath)
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Statement of Financial Activities for the Year Ended 30 September 2025

	Note	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Income and Endowments from:					
Donations and legacies	2	440,935	-	440,935	114,281
Charitable activities	3	1,274,171	-	1,274,171	1,218,573
Other trading activities	4	4,351	-	4,351	4,662
Investment income	5	29,869	-	29,869	40,490
Other income	6	-	-	-	48
Total income		1,749,326	-	1,749,326	1,378,054
Expenditure on:					
Raising funds	7	(33,660)	-	(33,660)	(28,744)
Charitable activities	8	(1,408,475)	(1,241)	(1,409,716)	(1,351,795)
Total expenditure		(1,442,135)	(1,241)	(1,443,376)	(1,380,539)
Net income/(expenditure)		307,191	(1,241)	305,950	(2,485)
Net movement in funds		307,191	(1,241)	305,950	(2,485)
Reconciliation of funds					
Total funds brought forward		1,298,233	1,241	1,299,474	1,301,959
Total funds carried forward	19	1,605,424	-	1,605,424	1,299,474

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

The funds breakdown for 2024 is shown in note 19.

The League of Friends of the Royal United Hospitals (Bath)
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(Registration number: 1176686)
Balance Sheet as at 30 September 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	39,113	45,445
Current assets			
Stocks	14	19,970	15,873
Debtors	15	425,822	92,585
Cash at bank and in hand	16	1,454,484	1,405,283
		<u>1,900,276</u>	<u>1,513,741</u>
Creditors: Amounts falling due within one year	17	<u>(333,965)</u>	<u>(259,712)</u>
Net current assets		<u>1,566,311</u>	<u>1,254,029</u>
Net assets		<u>1,605,424</u>	<u>1,299,474</u>
Funds of the Charity:			
Restricted income funds			
Restricted funds		-	1,241
Unrestricted income funds			
Unrestricted funds		<u>1,605,424</u>	<u>1,298,233</u>
Total funds	19	<u>1,605,424</u>	<u>1,299,474</u>

The financial statements on pages 23 to 39 were approved by the Trustees, and authorised for issue on 13 April 2026 and signed on their behalf by:

J Rymer
Trustee

The League of Friends of the Royal United Hospitals (Bath)
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Cash Flow Statement for the Year Ended 30 September 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		305,950	(2,485)
Adjustments to cash flows from non-cash items			
Depreciation	7	13,036	15,373
Investment income	5	(29,869)	(40,490)
Loss on disposal of tangible fixed assets		-	1,732
		<u>289,117</u>	<u>(25,870)</u>
Working capital adjustments			
Increase in stocks	14	(4,097)	(1,860)
Increase in debtors	15	(333,237)	(70,821)
Increase in creditors	17	74,253	38,635
Net cash flows from operating activities		<u>26,036</u>	<u>(59,916)</u>
Cash flows from investing activities			
Interest receivable and similar income	5	29,869	40,490
Purchase of tangible fixed assets	13	(6,704)	(13,613)
Sale of tangible fixed assets		-	1,250
Net cash flows from investing activities		<u>23,165</u>	<u>28,127</u>
Net increase/(decrease) in cash and cash equivalents		49,201	(31,789)
Cash and cash equivalents at 1 October		<u>1,405,283</u>	<u>1,437,072</u>
Cash and cash equivalents at 30 September		<u>1,454,484</u>	<u>1,405,283</u>

All of the cash flows are derived from continuing operations during the above two periods.

The League of Friends of the Royal United Hospitals (Bath)
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Notes to the Financial Statements for the Year Ended 30 September 2025

1 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The League Of Friends Of The Royal United Hospitals (Bath) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees have reviewed the charity's operations and regularly monitor the charity's financial commitments, cash reserves, margins and overheads to ensure the future of the charity. Accordingly, they continue to adopt the going concern basis in preparing the report of the trustees and financial statements.

Income and endowments

Donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

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Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Charitable activities

Income generated from charitable activities is comprised of the fair value of consideration received for the sale of goods in the ordinary course of the Charity's activities. Income is shown net of value added tax, returns, rebates and discounts.

Comparatives have been re-presented to reflect a revised allocation of income between charitable activities and expenditure on raising funds (see Note 3).

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Comparatives have been re-presented to reflect a revised allocation of expenditure between charitable activities and raising funds (see Note 8).

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

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.

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Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200 or more are initially recorded at historical cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Cafe at B18 fittings	25% reducing balance
Friends shop fittings	25% reducing balance
Office equipment	25% reducing balance

Research and development

Research and development expenditure is written off as incurred.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

The League of Friends of the Royal United Hospitals (Bath)
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Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

The League of Friends of the Royal United Hospitals (Bath)
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Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

Financial instruments

Classification

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

2 Income from donations and legacies

	Unrestricted funds General £	2025 £	2024 £
Donations and legacies;			
Donations from individuals	9,029	9,029	10,250
Legacies	428,998	428,998	101,379
Street collection income	2,908	2,908	2,652
	440,935	440,935	114,281

All of the income above was attributable to unrestricted funds in 2025 and 2024.

3 Income from charitable activities

	Unrestricted funds General £	2025 £	2024 £
Cafe at B18 takings	449,147	449,147	431,631
Friends shop takings	825,024	825,024	786,942
	1,274,171	1,274,171	1,218,573

All of the income above was attributable to unrestricted funds in 2025 and 2024.

Comparative figures have been reclassified to improve consistency with the current year's presentation. Takings of £7,092 from the Cafe at B18 have been moved from Expenditure on raising funds to Income from charitable activities.

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Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

4 Income from other trading activities

	Unrestricted funds General £	2025 £	2024 £
Local fundraising	4,351	4,351	4,662
	<u>4,351</u>	<u>4,351</u>	<u>4,662</u>

All of the income above was attributable to unrestricted funds in 2025 and 2024.

5 Investment income

	Unrestricted funds General £	2025 £	2024 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>29,869</u>	<u>29,869</u>	<u>40,490</u>

All of the income above was attributable to unrestricted funds in 2025 and 2024.

6 Other income

	2025 £	2024 £
Other income	<u>-</u>	<u>48</u>

All of the income above was attributable to unrestricted funds in 2025 and 2024.

The League of Friends of the Royal United Hospitals (Bath)
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Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

7 Expenditure on raising funds

a) Costs of generating donations and legacies

		Unrestricted funds General £	2025 £	2024 £
	Note			
Allocated support costs	9	29,920	29,920	24,325

b) Costs of trading activities

	Unrestricted funds General £	2025 £	2024 £
Fundraising trading costs;			
Other fundraising costs	3,740	3,740	4,419
	3,740	3,740	4,419

All of the expenditure above was attributable to unrestricted funds in 2025 and 2024.

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Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

8 Expenditure on charitable activities

		Unrestricted funds General £	Restricted funds £	2025 £	2024 £
	Note				
Cafe at B18		198,313	-	198,313	191,661
Friends shop		529,876	-	529,876	502,191
Donations to the RUH		341,871	1,241	343,112	381,323
Support costs		7,315	-	7,315	6,038
Volunteer management costs		9,834	-	9,834	11,400
Staff costs		276,572	-	276,572	224,608
Sundry expenses		-	-	-	3,562
Bookkeeping fees		16,964	-	16,964	12,644
Governance costs	9	27,730	-	27,730	18,368
		<u>1,408,475</u>	<u>1,241</u>	<u>1,409,716</u>	<u>1,351,795</u>

	Activity undertaken directly £	Activity support costs £	2025 £	2024 £
Cafe at B18	315,914	9,544	325,458	294,215
Friends shop	625,667	25,501	651,168	614,433
Volunteer management costs	89,978	-	89,978	61,824
Donations to RUH	343,112	-	343,112	381,323
	<u>1,374,671</u>	<u>35,045</u>	<u>1,409,716</u>	<u>1,351,795</u>

£1,408,475 (2024 - £1,289,056) of the expenditure above was attributable to unrestricted funds and £1,241 (2024 - £55,647) attributable to restricted funds.

Comparative figures have been reclassified to improve consistency with the current year's presentation. Volunteer Management costs of £61,824 have been moved from Expenditure on raising funds to Expenditure on charitable activities.

Included within the expenditure analysed above are governance costs of £27,730 (2024 - £18,368) which relate directly to charitable activities. See note 9 for further details.

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Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

9 Analysis of governance and support costs

Raising funds expenditure

Costs of generating donations and legacies

		Unrestricted funds		
	Basis of allocation	General £	2025 £	2024 £
Other resources expended - insurance, stationery etc.	A	29,221	29,221	23,887

Charitable activities expenditure

		Unrestricted funds		
	Basis of allocation	General £	2025 £	2024 £
Governance costs		27,730	27,730	18,368

Basis of allocation

Reference

A

Method of allocation

Directly attributable

Governance costs

	Unrestricted funds		
	General £	2025 £	2024 £
Staff costs			
Wages and salaries	8,551	8,551	4,407
Social security costs	2,260	2,260	655
Pension costs	483	483	163
Audit fees			
Audit of the financial statements	10,019	10,019	9,185
Other fees paid to auditors	3,180	3,180	3,372
Other governance costs	3,237	3,237	586
	27,730	27,730	18,368

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Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

10 Trustees remuneration and expenses

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

During the year, Nil (2024 - Nil) Trustees were reimbursed expenses totalling £Nil (2024 - £Nil) relating to shop enhancements paid on behalf of the charity before becoming a trustee.

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

11 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	260,191	215,257
Social security costs	23,812	12,201
Pension costs	3,863	2,375
	<u>287,866</u>	<u>229,833</u>

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

	2025	2024
	No	No
Staff	<u>12</u>	<u>13</u>

	2025	2024
	No	No
Cafe at B18	4	5
Friends shop	5	6
Administration/Governance	3	2
Total staff	<u>12</u>	<u>13</u>

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

The total employee benefits of the key management personnel of the Charity were £105,463 (2024 - £78,659).

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Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

12 Taxation

The Charity is a registered charity and is therefore exempt from taxation to the extent that such income or gains are applied exclusively for charitable purposes.

13 Tangible fixed assets

	Friends shop fittings £	Office equipment £	Cafe at B18 fittings £	Total £
Cost				
At 1 October 2024	140,929	449	77,171	218,549
Additions	2,253	-	4,451	6,704
At 30 September 2025	143,182	449	81,622	225,253
Depreciation				
At 1 October 2024	108,777	112	64,215	173,104
Charge for the year	8,600	84	4,352	13,036
At 30 September 2025	117,377	196	68,567	186,140
Net book value				
At 30 September 2025	25,805	253	13,055	39,113
At 30 September 2024	32,152	337	12,956	45,445

14 Stock

	2025 £	2024 £
Cafe at B18 stock	3,445	1,998
Friends shop stock	16,525	13,875
	19,970	15,873

The League of Friends of the Royal United Hospitals (Bath)
known as the Friends of the RUH

Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

15 Debtors

	2025	2024
	£	£
Trade debtors	310	1,903
Prepayments	3,026	1,589
Accrued income	422,486	89,093
	<u>425,822</u>	<u>92,585</u>

16 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	2,410	4,394
Cash at bank	502,159	450,974
Short-term deposits	949,915	949,915
	<u>1,454,484</u>	<u>1,405,283</u>

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	16,944	16,702
Other taxation and social security	-	1,822
VAT liability	17,150	15,746
Other creditors	-	24,207
Accruals	299,871	201,235
	<u>333,965</u>	<u>259,712</u>

18 Commitments

Other financial commitments

The Charity has an operating lease agreement with the Royal United Hospital Bath to pay an annual nominal rental payment of £618 plus VAT. The expiry date of the lease is 31 October 2035.

The League of Friends of the Royal United Hospitals (Bath)
known as the Friends of the RUH

Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

19 Funds

	Balance at 1 October 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2025 £
Unrestricted funds					
General					
Unrestricted general fund	1,202,233	1,749,326	(1,391,379)	13,244	1,573,424
Designated					
Volunteers Post	96,000	-	(50,756)	(13,244)	32,000
Total unrestricted funds	1,298,233	1,749,326	(1,442,135)	-	1,605,424
Restricted funds					
Memorial gardens	1,241	-	(1,241)	-	-
Total funds	1,299,474	1,749,326	(1,443,376)	-	1,605,424

The League of Friends of the Royal United Hospitals (Bath)
known as the Friends of the RUH

Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2024 £
Unrestricted funds					
General					
Unrestricted general fund	1,245,071	1,378,054	(1,324,892)	(96,000)	1,202,233
Designated					
Volunteers Post	-	-	-	96,000	96,000
Total unrestricted funds	1,245,071	1,378,054	(1,324,892)	-	1,298,233
Restricted					
Breast Care Unit	54,967	-	(54,967)	-	-
Memorial gardens	1,241	-	-	-	1,241
Dyson Centre	680	-	(680)	-	-
Total restricted funds	56,888	-	(55,647)	-	1,241
Total funds	1,301,959	1,378,054	(1,380,539)	-	1,299,474

The specific purposes for which the funds are to be applied are as follows:

The Charity maintains a general fund which is unrestricted and represents funds which are expendable at the direction of the Trustees in furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment.

In 2023, the Friends agreed to part-fund the employment of the Trust's Volunteer Co-ordinator for 3 years to the tune of up to £32,000 per annum. The final payment falls due on 30 September 2026.

£13,244 was released from the Volunteers Post designated fund and returned to unrestricted reserves as the funds were no longer required for their original purpose.

The restricted funds are funds which the donor has specified for a specific purpose.

Breast Care Unit - expenditure is restricted to the Breast Care Unit.

Memorial gardens - expenditure is restricted to the memorial gardens.

Dyson Centre - expenditure is restricted to the Dyson Centre.

The League of Friends of the Royal United Hospitals (Bath)
known as the Friends of the RUH

Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)

20 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2025 £
Tangible fixed assets	39,113	39,113
Current assets	1,900,276	1,900,276
Current liabilities	(333,965)	(333,965)
Total net assets	<u>1,605,424</u>	<u>1,605,424</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2024 £
Tangible fixed assets	45,445	-	45,445
Current assets	1,512,500	1,241	1,513,741
Current liabilities	(259,712)	-	(259,712)
Total net assets	<u>1,298,233</u>	<u>1,241</u>	<u>1,299,474</u>

21 Related party transactions

There were no related party transactions in 2025 and 2024 except those mentioned in Note 10.

THE LEAGUE OF FRIENDS OF THE ROYAL UNITED HOSPITALS (BATH)

England & Wales - Charity number 1176686

Accounts

Charity registration number: 1176686



The League Of Friends Of The Royal United Hospitals (Bath)

known as

Friends Of The RUH

Annual Report and Financial Statements

for the Year Ended 30 September 2024

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

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The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report

The Trustees present the annual report together with the financial statements and auditors' report of the Charity for the year ended 30 September 2024.

The League of Friends of the Royal United Hospitals (Bath) (the 'Friends') is a Charitable Incorporated Organisation - registered charity number 1176686. The principal office is at the Royal United Hospitals - Bath NHS Foundation Trust, Combe Park Bath BA1 3NG. Its Governing Document is its Constitution adopted on 15 January 2018, amended by resolution dated 18 June 2019.

Objectives and activities

Objects and aims

The object of the League of Friends of the Royal United Hospitals (Bath) is to preserve and protect the health of patients of the Royal United Hospitals by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities.

Fundraising

Our main source of regular income is our retail operations - the Friends of the RUH Shop in the Atrium and the Café at B18 (previously known as the Friends Coffee Shop).

We do not employ any professional fundraisers. Our fundraising activity is limited to the placement of collection boxes in our retail units and at a number of locations in the hospital. We receive some funds in the form of legacies, in memoriam collections, and from supporters of the charity.

We do not employ any third-party fundraising agencies or have any activities carried out on our behalf or by commercial participants.

We are not aware of any failures to comply with fundraising standards or related schemes of regulation by us or others acting on our behalf.

During 2023-24 we did not receive any suppression requests through the Fundraising Preference Scheme.

We received no complaints about our fundraising activities during 2023-24.

Public benefit

The trustees confirm that the Charity complies with The Charities Act 2011 with regard to public benefit requirements.

Trustees

The Charity is managed by a Board made up of up to 12 volunteer trustees. Trustees serve for a period of three years but may seek re-election at the next Annual General Meeting. The Trustees are always seeking people with appropriate business and professional skills to join the Board or to assist with one-off projects.

Ronny Helvey, who advised the charity during the refurbishment of the Shop and the improvements to the Café at B18, joined the Board as the Communications and Marketing Trustee on 1 October 2023.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

The current trustees and their respective roles are:

Bernard Rymer - Chair

Jane Rymer - Treasurer

Paul Satterly - Joint Vice Chair & Lead for Volunteering

Philip Addis - Joint Vice Chair & Lead for Retail Matters

Andrea Pierce - Lead for Legal Matters & Grants Committee

Richard Bryan - Volunteer Representative & Grants Committee

Dave Biggs - Volunteer Representative & Grants Committee

Ronny Helvey - Lead for Communications and Marketing

Management of staff and volunteers

The Trustees wish to place on record their appreciation of the excellent work of the paid staff and volunteers who help run the charity's retail units and support our volunteering activities. It is through their hard work and dedication that the charity has been able to donate a total of £381,323 (2023: £283,270) and a total of 198 volunteer provided 21,158 volunteer hours (2023: 18,588) to the RUH during the year under review.

Risk management

The Trustees actively review the major risks that the Charity faces and are confident that the systems in place and reserves held are adequate to mitigate these risks.

Decision making

The Board regularly reviews matters that are reserved to the Board and which can be delegated. It collectively exercises the powers of delegation to individual trustees and staff.

The Board describes its 'delegations' framework in a document that provides sufficient detail and clear boundaries that the delegations can be clearly understood and carried out.

The Royal United Hospitals Foundation Trust provides the Charity with a number of services, including IT and payroll. Human Resources advice is provided by Moorepay, and bookkeeping services by Mutu.

The Board assures itself that the work is carried out in the interests of the Charity and in line with its values and the agreement between the Charity and the supplier.

The Board regularly checks the Charity's key policies and procedures to ensure that they still support, and are adequate for, the delivery of the Charity's aims.

Lease

In October 2021 the RUH renewed the lease for the Friends of the RUH shop, the Café at B18 and the Volunteers' office for 4 years to October 2025.

A new lease is in the process of being negotiated with the trust to extend the charity's tenure for 10 years to October 2035.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Structure, governance and management

Recruitment and appointment of Trustees

Trustees are appointed by the Board and elected at the Annual General Meeting on the basis of their enthusiasm for and commitment to the objects of the Charity. The aim is to have a Board consisting of trustees with business and professional skills, experience and expertise that mirrors the charity's governance needs and operational activities. In seeking new trustees, the charity advertises on its website, through social media channels, and through relevant third sector associations.

Induction and training of trustees

Potential new Trustees attend board meetings as an observer to familiarise themselves with the business and to test their suitability and enthusiasm for the work involved. If appointed, the new trustee is partnered with an existing Board member and attends suitable training courses.

Arrangements for setting key management personnel remuneration

The Trustees consider the Board of Trustees, Chief Executive, Retail Manager, and the Volunteer Manager as comprising the key management personnel of the Charity in charge of directing and controlling the charity and running and operating the Charity on a day to day basis.

The Board reviews the pay and remuneration of its key management personnel. In making decisions the Board takes into consideration its commitments and market factors.

All Trustees give up their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in note 10 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chair and in accordance with the Charity's policy and withdraw from decisions where a conflict of interest arises.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Review of the Year's Activities and Priorities for 2023-24

Governance

For a long time, the trustees have played a major role in the day-to-day management of the charity's activities. This was placing an unacceptable burden on the volunteer trustees, and after much consideration, the trustees made the decision to appoint a Chief Executive to manage the charity's activities. In May 2024, Warren Finney, who had previously worked for a charity in the hospice sector, became our first Chief Executive.

In addition to appointing a Chief Executive, committees were formed to ensure trustee oversight of the charity's retail and volunteering activities. The Chief Executive took steps to enhance relationships with the Trust and external partners. New leadership strategies were put in place together with improved arrangements to ensure effective engagement with the Friends' staff and volunteers. Significant work was also undertaken to review and update policies and procedures to ensure they continue to support the aims of the charity.

In January 2025, the trustees approved changes to the retail establishment which were designed to strengthen the operational management of the Café and Shop and to increase capacity in the Cafe, especially over the busy lunch period.

The appointment of the Chief Executive provides the trustees with the chance to review their plans for the future and envision how the charity might grow and evolve. During the second half of the year, the trustees and senior staff will collaborate to draft a strategic plan for the next three years.

Retail Trading

The two retail units - the Friends of the RUH Shop in the Atrium and the Café at B18 are the Charity's main source of income. Surplus profits are used to fund the management of the volunteer workforce and to fund donations to the Trust for resources and services that benefit the patients.

The success of the Charity's retail trading activities is due in large part to the efforts of the Retail Manager, Mark Vincent, and his hard-working team of staff and volunteers for which the Trustees are most appreciative.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

The Friends of the RUH Shop

The Friends of the RUH Shop in the Atrium stocks a wide range of merchandise including soft drinks, confectionery, sandwiches, ready meals, newspapers, toiletries, groceries, and greetings cards. The shop is open 7 days a week from 8am to 6pm Monday to Friday and 11am to 4pm on weekends. Items can also be ordered for delivery throughout the hospital.

The range is constantly evolving to ensure that we are providing an ever-improving choice of healthier snack items. Our series of seasonal promotions covering Christmas, Mother's Day, Easter, and Halloween helped us to grow sales.

Additional Shop Supervisor

The shop is increasingly busy and especially over lunch periods. To help manage the workload the trustees agreed to appoint an additional Shop Supervisor. In February we welcomed Vimala Kannaiah to our retail team as our new Shop Supervisor.

Turnover

In another year of large price increases it has been important to monitor margins on all products and ensure that we continue to provide value as well as convenience. By doing so, we have been able to grow sales from £670,646 in 2022/23 to £786,942 in 2023/24, while at the same time maintaining satisfactory profit margins.

Shop Priorities for 2024/25

Shop Trolley

The shop trolley service stopped when the hospital went into lockdown in March 2020. It is anticipated that this previously popular service to patients on the wards will be reintroduced in the second half of the year.

Product Range

We will also be investigating opportunities to increase our healthy food options in the shop and how we might be able to engage more with local producers to offer the best local produce where we can.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

The Café at B18

The Café at B18 is situated at the rear of the hospital, near Combe Ward and is a popular venue for staff and visitors to the hospital. Since COVID, custom has markedly increased. In recognition of the increase the espresso machine was upgraded allowing a faster service and a better quality product.

The post of Assistant Catering Supervisor was established to enable the hours during which hot food is offered to be extended and to strengthen supervisory cover during the second half of the day. New window blinds were fitted to help keep the Café cooler during the summer months and improvements were made in the year to the recycling process.

By continuing to focus on every aspect of the business, sales grew from £341,520 in 2022/3 to £424,539 in 2023/4.

Café Priorities for 2024/25

We will continue to review the range and look for ways of managing the 'problem' of the Café's popularity. Currently being considered are a new sandwich fridge and a second till to help increase the speed at which we can serve customers, especially during lunchtimes.

Given the hot weather during recent summers, we are also investigating options to keep the kitchen and cafe areas cooler during the summer months for the benefit of both staff and customers. We will also explore options to open the Café at B18 earlier in the day.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Volunteering

Our volunteer management work is managed by our Volunteer Services Manager, Karen Paddock. The volunteers' work is greatly valued by all associated with the hospital and letters of thanks for acts of kindness are often received. Volunteers make a huge difference to our ability to help and support the Trust. We cannot thank our volunteers enough for their commitment and dedication.

The challenge for the year has been to gradually increase the number of active volunteers and the number of hours they donate to the hospital. In the year under review a total of 198 (2023: 173) volunteered. In quarter 4 of the year under review a total of 144 people volunteered compared with 124 in the same quarter 12 months earlier. In total, the volunteers contributed some 21,158 up from 18,588 hours in 2023.

Gill Kingwell, Volunteer Coordinator, retired in March 2024 after more than 10 years with the charity, firstly as a volunteer and more recently as a member of staff. After working for the charity in an interim capacity, Liz Rack became our new Volunteer Coordinator in February 2024.

Achievements in 2023/24

Throughout the year we saw a continuous supply of new applicants, and as a result we were able to increase the numbers of volunteers and hours and improve inclusion. We saw a high amount of complimentary patient, visitor and staff feedback for the Welcome volunteer role.

Through the appointment of a Chief Executive and the continued work of the Volunteer Services Manager we were able to increase our strategic influence within the trust. We also part funded the Volunteering Development post in the Trust's Patient Experience Department. To learn lessons about best practice in the world of volunteering we Increased our engagement with external charities and other Trust's volunteering teams.

Working closely with our Communications and Marketing trustee we were able to improve communications via newsletter, website and events.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

The list below shows the range of volunteering activities during the year under review.

- Art at the Heart
- Bliss NICU
- Breast Feeding Peer Support
- Children's Ward Support
- Dementia Co-ordinator
- Dyson Centre Welcome Volunteer
- FRUH Shop & Café at B18
- Gardening
- Housekeeping
- Ophthalmology
- Patient Experience Team
- Pets as Therapy
- Pharmacy Runner
- Spiritual Care
- Ward Volunteer - Acute Stroke Unit
- Ward Volunteer - Charlotte
- Ward Volunteer - Combe Ward
- Ward Volunteer - Emergency Dept
- Ward Volunteer - Forrester Brown
- Ward Volunteer - MAU
- Ward Volunteer - Oncology
- Ward Volunteer - OPAU
- Ward Volunteer - Philip Yeoman
- Ward Volunteer - Respiratory
- Ward Volunteer Helena
- Welcome Volunteer - Atrium

Priorities for 2024/25

We will work closely with the Patient Experience Department to review the Trust's Volunteer Strategy to create an aligned vision for the direction of volunteering in the next three years

The Trust's managers are keen to have more volunteers assisting on the wards and departments. We will be working closely with the managers and role owners to provide an effective environment for volunteering within the wards and departments.

Our focus on increasing volunteer numbers and inclusion will continue with the specific targeting of cohorts of volunteers who are in further education students, ex NHS staff, etc

We will be aiming to increase engagement with volunteers through more regular events and communications.

Our aim is to ensure that we can offer the best possible volunteering opportunities. To this end we will continue working with other NHS volunteering organisations and external charities to identify best practice and innovation.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report (continued)

Communications

Achievements in 2023/24

During the year we delivered a suite of updated and branded marketing materials from banners to information leaflets to raise the charity's profile within the trust and at events, and conferences.

The Friends' Shop was provided with a range of seasonal Point of Sale items to help drive sales. This included spring flower imagery to connect with the optimism at the start of the year, healthy eating, and special gifts for Mother's Day, Easter, Christmas, and warming images as we headed into the autumn and winter seasons.

Our social media exposure and followers on Facebook, Instagram and LinkedIn built steadily and successfully through the year as a key part of marketing the activities of the charity and its involvement with the RUH community. During the year we delivered informative and engaging quarterly newsletters to the 550 Friends' followers and supporters. To align ourselves with Charity Commission guidance we introduced a Social Media policy.

We engaged with the Trust's Communications Team, Art for the Heart and Patient Experience teams to ensure the charity was involved and represented in key events. We featured in several joint press releases and social media posts such as Volunteers' Week, the RUH musician in residence and stories on key volunteers who worked over Christmas.

Priorities for 2024/25

In 2024/25 we will aim to build the number of Friends of the RUH followers and supporters.

The Café at B18 and the Friends of the RUH Shop are our main income sources. We will strive to ensure we have a strong point of sale to help drive sales and strengthen messaging to ensure customers understand that by shopping with us, as well as drinking and eating in our café they are helping us make a difference as profits we make enable us to donate toward projects, equipment and manage the volunteer workforce.

We will provide regular updates and communications about the work and achievements of the charity to our volunteers and supporters keeping them engaged through the use of social media, newsletters, events, and our website.

We will continue our work to enhance the relationship of the Charity with the Trust and its Communications Team to ensure the profile of the Friends is presented through the Trust's internal social media as current, pro-active and through regular attendance at the wider group meetings, and involvement in mutual projects.

Financial review

The Friends were generously supported by donations and fundraising. A total of £114,281 (2023: £137,717) was received this way. This amount included legacies of £101,379 (2023: £123,504). The profit from primary trading activities was £302,833 (2023: £255,210). Funds carried forward for the future were £1,299,474 (2023: £1,301,959). The figure includes reserves, provisions, and restricted funds.

Full details of the financial activities for the year are given in the attached financial statements.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Principal funding sources

The sole beneficiary of the charity's funding is the Royal United Hospitals Foundation Trust.

The Charity sets aside its surplus profits in order to make donations to the hospital in accordance with its objectives. During the year, donations totalled £381,323, comprising £108,088 in cash contributions and £201,235 accrued at the end of the year (total 2023: £283,270).

Policy on reserves

Reserves are held for expenditure on the Objects of the Friends, with adequate reserves, at least £300,000, retained to enable prudent management of any unforeseen circumstances.

Investment policy and objectives

The overall investment objective is to produce the best financial return with the least level of risk. To this end, only cash investments shall be allowed. No other investment activity such as the purchase of shares, or land acquisition for rent or sale is sanctioned.

Restricted and Designated Funds

Courtyard Gardens - Restricted Fund - In 2022/23 the charity received two donations totalling £1,241 in support of the work of the gardening team. £993 came from the Estate of the Late Barbara Feather and £248 came from the Estate of the Late Jocelyn Price, a much-loved member of the Gardening Team. The donations will be used to replant Lovers' Garden and two other courtyard gardens in Spring 2025.

Donations to the RUH

During the year the charity donated equipment and services to the trust totalling £381,323. Among the more significant donations were:

Fit to Sit - Emergency Department - £16,818

The donation was used to provide furniture, screens and tables to create a new area within the Emergency Department where patients who are able can sit and wait for their consultation.

Stryker Wheelchair - Atrium - £16,217

The wheelchairs were provided to increase the stock available to the volunteers who provide assistance to patients arriving at the main entrance to the hospital with mobility issues.

Laryngoscope - Anaesthesia/ITU - £15,436

This is a device used by anaesthetists to place a breathing tube into the windpipe of unconscious patients. It is used frequently in theatres and on the Children's ward to aid intubation.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report (continued)

Reclining/Sleeping Chairs - Mary Ward - £15,036

Twelve reclining/sleeping chairs were provided to give a more restful time to those persons who need to stay with a patient overnight.

Soundbite - Various - £14,323

To provide musical instruments for children, publicity material, and a comprehensive programme of musical entertainment for using Dragon Fly Sound Systems and FW Music Services.

Bladder Scanner - Charlotte Ward - £7,790

To replace an existing bladder scanner that was nearing the end of its useful life.

Savi Scout Machine - Breast Care - £37,650

The machine was purchased to allow surgeons to more easily locate cancerous cells and to save patients having to be fitted with intrusive locator wires prior to surgery.

Ultra-Sound Machines - Breast Care - £17,317

The residual sum from a restricted legacy was donated to a Trust fundraising project designed to provide two new Ultrasound machines in the Breast Care Department.

Project/Equipment	Ward/Area	£
Fit to sit project	Emergency	16,818
Stryker wheelchairs	Welcome	16,217
Laryngoscope	Anaesthesia/ICU	15,436
Sleeping chair	Mary	15,036
Soundbite	Various	14,323
Bladder Scanner	Charlotte	7,790
Microscope	Riverside Centre	6,966
Over Bed Tables	Children's	5,806
Breast Pumps	Children's	5,031
Bedside Cabinets	Children's	4,646
Sleeper Chairs	Children's	4,617
Mobile Phone Charge Box	Emergency	4,500
Cognitive Sensory Equipment	Complex Regional Pain Centre	2,290
Room Hire	Philip Yeoman	1,872
Chair Beds	Children's	1,154
Air glove	Anaemia Clinic	995
Sit on Scales	Charlotte	668
Baby Cribs	Children's	573
Artwork	Diabetes	429
Bean Bags	Children's	394

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Lunch Trays	Medical Assessment DAA	159
Dementia Clock	Diabetes	125
One-off Donation	Dyson Centre	680
Savi Scout Machine	Breast Care	37,650
Ultrasound Machines	Breast Care	17,317
Soundbite - Event Collections		331
Regular Donations	Activity Packs	800
	Christmas Gifts	2,344
	Emergency Packs	3,267
	Gardening Maintenance	1,564
	Hanging Baskets and Bedding	3,435
	Newspapers for Discharge Hub	763
		193,996

Pendants - Intensive Therapy Unit - £150,000

£150,000 was donated to help pay for a series of pendant systems in the Intensive Therapy Unit. These ceiling-mounted systems enable monitors, ventilation systems and electrical cables to be moved off the floor. Their capacity to act as supply units for data and electrical technologies frees staff from having to maintain subsidiary records.

Note: The donation was originally approved by the trustees in 2018. Due to the pandemic, the need for the Trust to continually re-prioritise its Capital Programme, and the decision to create a new Intensive Therapy Unit on the second floor the work was delayed.

Payment for the pendants was made during the year, however for accounting purposes the expenditure was reported in a previous year.

New and Pending Donations

On 30 September 2024, a total of £187,327 remained outstanding pending delivery and installation of the equipment or completion of the work. The figure includes the sum of £96,000 set aside to part-fund the salary of the Trust's Volunteer Coordinator for a period of 3 years.

In November 2024, the trustees made a further £400,000 available to the Trust for new donations in the 2024/25 financial year.

Cost of Volunteering

In addition to the above, the charity's costs associated with recruiting and managing volunteers for the Trust amounted to £71,000 (2023: £55,000). This is an indirect benefit to the trust.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Reference and Administrative Details

Charity Registration Number:	1176686
Principal Office:	Friends of the RUH Royal United Hospital Combe Park Bath BA1 3NG
Auditor:	ML Audit LLP 4 Queen Street Bath BA1 1HE
Solicitors:	Stone King Solicitors LLP 13 Queen Square Bath BA1 2HJ
Bankers:	Lloyds Bank Plc

Trustees and officers

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

Trustees:	J Rymer, Treasurer
	B Rymer, Chairman
	P J Satterly
	A Pierce
	P Addis
	R Bryan
	D Biggs
	R Helvey (appointed 1 October 2023)

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees 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.

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

Disclosure of information to auditor

Each member has taken steps that they ought to have taken as a member in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the Trustees of the Charity on 1 April 2025 and signed on its behalf by:

J Rymer
Trustee

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Independent Auditor's Report to the Trustees of The League Of Friends Of The Royal United Hospitals (Bath)

Opinion

We have audited the financial statements of The League Of Friends Of The Royal United Hospitals (Bath) (the 'Charity') for the year ended 30 September 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the trustees 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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Independent Auditor's Report to the Trustees of The League Of Friends Of The Royal United Hospitals (Bath) (continued)

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 or 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.

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 Report) Regulations 2008 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 14), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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 regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the charity operates in and how the charity is complying with the legal and regulatory framework;

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- inquired of management, and those charged with governance, about their own identification and assessment of the risks or irregularities, including known and actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

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

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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ian Lloyd (Senior Statutory Auditor)
For and on behalf of ML Audit LLP, Statutory Auditor

4 Queen Street
Bath
BA1 1HE

1 April 2025

ML Audit LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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Statement of Financial Activities for the Year Ended 30 September 2024

	Note	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income and Endowments from:					
Donations and legacies	2	114,281	-	114,281	137,717
Charitable activities	3	1,211,481	-	1,211,481	1,012,166
Other trading activities	4	4,662	-	4,662	5,262
Investment income	5	40,490	-	40,490	18,718
Other income	6	48	-	48	25
Total income		<u>1,370,962</u>	<u>-</u>	<u>1,370,962</u>	<u>1,173,888</u>
Expenditure on:					
Raising funds	7	(83,476)	-	(83,476)	(69,123)
Charitable activities	8	<u>(1,234,324)</u>	<u>(55,647)</u>	<u>(1,289,971)</u>	<u>(1,040,226)</u>
Total expenditure		<u>(1,317,800)</u>	<u>(55,647)</u>	<u>(1,373,447)</u>	<u>(1,109,349)</u>
Net income/(expenditure)		<u>53,162</u>	<u>(55,647)</u>	<u>(2,485)</u>	<u>64,539</u>
Net movement in funds		53,162	(55,647)	(2,485)	64,539
Reconciliation of funds					
Total funds brought forward		<u>1,245,071</u>	<u>56,888</u>	<u>1,301,959</u>	<u>1,237,420</u>
Total funds carried forward	20	<u><u>1,298,233</u></u>	<u><u>1,241</u></u>	<u><u>1,299,474</u></u>	<u><u>1,301,959</u></u>

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

The funds breakdown for 2023 is shown in note 20.

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(Registration number: 1176686)
Balance Sheet as at 30 September 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	45,445	50,187
Current assets			
Stocks	14	15,873	14,013
Debtors	15	92,585	21,764
Cash at bank and in hand	16	<u>1,405,283</u>	<u>1,437,072</u>
		1,513,741	1,472,849
Creditors: Amounts falling due within one year	17	<u>(259,712)</u>	<u>(221,077)</u>
Net current assets		<u>1,254,029</u>	<u>1,251,772</u>
Net assets		<u>1,299,474</u>	<u>1,301,959</u>
Funds of the Charity:			
Restricted income funds			
Restricted funds		1,241	56,888
Unrestricted income funds			
Unrestricted funds		<u>1,298,233</u>	<u>1,245,071</u>
Total funds	20	<u>1,299,474</u>	<u>1,301,959</u>

The financial statements on pages 18 to 35 were approved by the Trustees, and authorised for issue on 1 April 2025 and signed on their behalf by:

J Rymer
Trustee

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Cash Flow Statement for the Year Ended 30 September 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(2,485)	64,539
Adjustments to cash flows from non-cash items			
Depreciation	7	15,373	16,729
Investment income	5	(40,490)	(18,718)
Loss on disposal of tangible fixed assets		1,732	1,412
		<u>(25,870)</u>	<u>63,962</u>
Working capital adjustments			
Increase in stocks	14	(1,860)	(2,808)
(Increase)/decrease in debtors	15	(70,821)	42,377
Increase in creditors	17	38,635	24,769
		<u>(59,916)</u>	<u>128,300</u>
Net cash flows from operating activities		<u>(59,916)</u>	<u>128,300</u>
Cash flows from investing activities			
Interest receivable and similar income	5	40,490	18,718
Purchase of tangible fixed assets	13	(13,613)	(4,798)
Sale of tangible fixed assets		1,250	-
		<u>28,127</u>	<u>13,920</u>
Net cash flows from investing activities		<u>28,127</u>	<u>13,920</u>
Net (decrease)/increase in cash and cash equivalents		(31,789)	142,220
Cash and cash equivalents at 1 October		<u>1,437,072</u>	<u>1,294,852</u>
Cash and cash equivalents at 30 September		<u><u>1,405,283</u></u>	<u><u>1,437,072</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 21 to 35 form an integral part of these financial statements.

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Notes to the Financial Statements for the Year Ended 30 September 2024

1 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The League Of Friends Of The Royal United Hospitals (Bath) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees have reviewed the charity's operations and regularly monitor the charity's financial commitments, cash reserves, margins and overheads to ensure the future of the charity. Accordingly, they continue to adopt the going concern basis in preparing the report of the trustees and financial statements.

Income and endowments

Donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

Charitable activities

Income generated from charitable activities is comprised of the fair value of consideration received for the sale of goods in the ordinary course of the Charity's activities. Income is shown net of value added tax, returns, rebates and discounts.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

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

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200 or more are initially recorded at historical cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Cafe at B18 fittings	25% reducing balance
Friends shop fittings	25% reducing balance
Office equipment	25% reducing balance

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

Pensions and other post retirement obligations

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

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**Notes to the Financial Statements for the Year Ended 30 September 2024
(continued)**

2 Income from donations and legacies

	Unrestricted funds General £	2024 £	2023 £
Donations and legacies;			
Donations from individuals	10,250	10,250	12,848
Legacies	101,379	101,379	123,504
Street collection income	2,652	2,652	1,365
	<u>114,281</u>	<u>114,281</u>	<u>137,717</u>

£114,281 (2023 - £128,243) of the income above was attributable to unrestricted funds and £Nil (2023 - £9,474) attributable to restricted funds.

3 Income from charitable activities

	Unrestricted funds General £	2024 £	2023 £
Cafe at B18 takings	424,539	424,539	341,520
Friends shop takings	786,942	786,942	670,646
	<u>1,211,481</u>	<u>1,211,481</u>	<u>1,012,166</u>

All of the income above was attributable to unrestricted funds in 2024 and 2023.

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**Notes to the Financial Statements for the Year Ended 30 September 2024
(continued)**

4 Income from other trading activities

	Unrestricted funds General £	2024 £	2023 £
Local fundraising	4,662	4,662	5,262
	<u>4,662</u>	<u>4,662</u>	<u>5,262</u>

All of the income above was attributable to unrestricted funds in 2024 and 2023.

5 Investment income

	Unrestricted funds General £	2024 £	2023 £
Interest receivable and similar income; Interest receivable on bank deposits	40,490	40,490	18,718
	<u>40,490</u>	<u>40,490</u>	<u>18,718</u>

All of the income above was attributable to unrestricted funds in 2024 and 2023.

6 Other income

	Unrestricted funds General £	2024 £	2023 £
Other income	48	48	25
	<u>48</u>	<u>48</u>	<u>25</u>

All of the income above was attributable to unrestricted funds in 2024 and 2023.

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**Notes to the Financial Statements for the Year Ended 30 September 2024
(continued)**

7 Expenditure on raising funds

a) Costs of generating donations and legacies

		Unrestricted funds General £	2024 £	2023 £
	Note			
Allocated support costs	9	28,633	28,633	28,868
Staff Costs		50,424	50,424	39,469
		<u>79,057</u>	<u>79,057</u>	<u>68,337</u>

b) Costs of trading activities

		Unrestricted funds General £	2024 £	2023 £
Fundraising trading costs;				
Other fundraising costs		4,419	4,419	786
		<u>4,419</u>	<u>4,419</u>	<u>786</u>

All of the expenditure above was attributable to unrestricted funds in 2024 and 2023.

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Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

8 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	2024	2023
	Note	General £	£	£	£
Cafe at B18		191,661	-	191,661	160,616
Friends shop		502,191	-	502,191	422,731
Donations to the RUH		325,676	55,647	381,323	283,270
Support costs		6,038	-	6,038	8,962
Staff costs		174,184	-	174,184	141,274
Sundry expenses		3,562	-	3,562	-
Bookkeeping fees		12,644	-	12,644	10,701
Governance costs	9	18,368	-	18,368	12,672
		<u>1,234,324</u>	<u>55,647</u>	<u>1,289,971</u>	<u>1,040,226</u>

	Activity undertaken directly	Activity support costs	2024	2023
	£	£	£	£
Cafe at B18	287,473	6,742	294,215	243,731
Friends shop	596,768	17,665	614,433	513,225
Donations to RUH	381,323	-	381,323	283,270
	<u>1,265,564</u>	<u>24,407</u>	<u>1,289,971</u>	<u>1,040,226</u>

£1,234,324 (2023 - £915,384) of the expenditure above was attributable to unrestricted funds and £55,647 (2023 - £124,842) attributable to restricted funds.

Included within the expenditure analysed above are governance costs of £18,368 (2023 - £12,672) which relate directly to charitable activities. See note 9 for further details.

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Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

9 Analysis of governance and support costs

Raising funds expenditure

Costs of generating donations and legacies

		Unrestricted funds		
	Basis of allocation	General £	2024 £	2023 £
Other resources expended - insurance, stationery etc.	A	28,633	28,633	28,868

Charitable activities expenditure

		Unrestricted funds		
	Basis of allocation	General £	2024 £	2023 £
Governance costs		18,368	18,368	12,672

Basis of allocation

Reference	Method of allocation
A	Directly attributable

Governance costs

	Unrestricted funds		
	General £	2024 £	2023 £
Staff costs			
Wages and salaries	4,407	4,407	-
Social security costs	655	655	-
Pension costs	163	163	-
Audit fees			
Audit of the financial statements	9,185	9,185	8,750
Other fees paid to auditors	3,372	3,372	3,722
Independent examiner fees			
Examination of the financial statements	-	-	63
Other governance costs	586	586	137
	18,368	18,368	12,672

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Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

10 Trustees remuneration and expenses

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

During the year, Nil (2023 - 1) Trustees were reimbursed expenses totalling £Nil (2023 - £1,356) relating to shop enhancements paid on behalf of the charity before becoming a trustee.

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

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	215,257	167,712
Social security costs	12,201	10,451
Pension costs	2,375	2,580
	<u>229,833</u>	<u>180,743</u>

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

	2024 No	2023 No
Staff	<u>13</u>	<u>13</u>
	2024	2023
	No	No
Cafe at B18	5	5
Friends shop	6	6
Administration/Governance	2	2
Total staff	<u>13</u>	<u>13</u>

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

The total employee benefits of the key management personnel of the Charity were £78,659 (2023 - £55,479).

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Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

12 Taxation

The Charity is a registered charity and is therefore exempt from taxation to the extent that such income or gains are applied exclusively for charitable purposes.

13 Tangible fixed assets

	Friends shop fittings £	Office equipment £	Cafe at B18 fittings £	Total £
Cost				
At 1 October 2023	143,134	-	75,631	218,765
Additions	3,645	449	9,519	13,613
Disposals	(5,850)	-	(7,979)	(13,829)
At 30 September 2024	140,929	449	77,171	218,549
Depreciation				
At 1 October 2023	103,326	-	65,252	168,578
Charge for the year	10,863	112	4,398	15,373
Eliminated on disposals	(5,412)	-	(5,435)	(10,847)
At 30 September 2024	108,777	112	64,215	173,104
Net book value				
At 30 September 2024	32,152	337	12,956	45,445
At 30 September 2023	39,808	-	10,379	50,187

14 Stock

	2024 £	2023 £
Cafe at B18 stock	1,998	3,192
Friends shop stock	13,875	10,821
	15,873	14,013

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Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

15 Debtors

	2024	2023
	£	£
Trade debtors	1,903	5,814
Prepayments	1,589	-
Accrued income	89,093	15,950
	<u>92,585</u>	<u>21,764</u>

16 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	4,394	6,994
Cash at bank	450,974	480,163
Short-term deposits	949,915	949,915
	<u>1,405,283</u>	<u>1,437,072</u>

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	16,702	30,237
Other taxation and social security	1,822	841
VAT liability	15,746	13,898
Other creditors	24,207	14,047
Accruals	201,235	162,054
	<u>259,712</u>	<u>221,077</u>

18 Commitments

Other financial commitments

The Charity has an operating lease agreement with the Royal United Hospital Bath to pay an annual nominal rental payment of £200 including VAT. The expiry date of the lease is 31 October 2025.

19 Contingent assets

In May 2024 the Charity was made aware that it is due to receive an estimated £441,000 legacy from the residuary of an estate. Since the year end, an interim amount of £35,000 has been received, and recognised in the accounts as legacy income and accrued income.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

**Notes to the Financial Statements for the Year Ended 30 September 2024
(continued)**

20 Funds

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted general fund	1,245,071	1,370,962	(1,317,800)	(96,000)	1,202,233
<i>Designated</i>					
Volunteers Post	-	-	-	96,000	96,000
Total unrestricted funds	<u>1,245,071</u>	<u>1,370,962</u>	<u>(1,317,800)</u>	<u>-</u>	<u>1,298,233</u>
Restricted funds					
Breast Care Unit	54,967	-	(54,967)	-	-
Memorial gardens	1,241	-	-	-	1,241
Dyson Centre	680	-	(680)	-	-
Total restricted funds	<u>56,888</u>	<u>-</u>	<u>(55,647)</u>	<u>-</u>	<u>1,241</u>
Total funds	<u><u>1,301,959</u></u>	<u><u>1,370,962</u></u>	<u><u>(1,373,447)</u></u>	<u><u>-</u></u>	<u><u>1,299,474</u></u>

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2024 (continued)

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
Unrestricted funds				
General				
Unrestricted general fund	1,065,164	1,164,414	(984,507)	1,245,071
Restricted				
Breast Care Unit	167,256	12,553	(124,842)	54,967
Paediatric Oncology	5,000	(5,000)	-	-
Memorial gardens	-	1,241	-	1,241
Dyson Centre	-	680	-	680
Total restricted funds	<u>172,256</u>	<u>9,474</u>	<u>(124,842)</u>	<u>56,888</u>
Total funds	<u>1,237,420</u>	<u>1,173,888</u>	<u>(1,109,349)</u>	<u>1,301,959</u>

The specific purposes for which the funds are to be applied are as follows:

The Charity maintains a general fund which is unrestricted and represents funds which are expendable at the direction of the Trustees in furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment.

The restricted funds are funds which the donor has specified for a specific purpose.

Breast Care Unit - expenditure is restricted to the Breast Care Unit.

Paediatric Oncology - executors paid a legacy to the wrong charity and this has now been passed on to the correct recipient.

Memorial gardens - expenditure is restricted to the memorial gardens.

Dyson Centre - expenditure is restricted to the Dyson Centre.

The League Of Friends Of The Royal United Hospitals (Bath)

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**Notes to the Financial Statements for the Year Ended 30 September 2024
(continued)**

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2024 £
Tangible fixed assets	45,445	-	45,445
Current assets	1,512,500	1,241	1,513,741
Current liabilities	(259,712)	-	(259,712)
Total net assets	<u>1,298,233</u>	<u>1,241</u>	<u>1,299,474</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2023 £
Tangible fixed assets	50,187	-	50,187
Current assets	1,415,961	56,888	1,472,849
Current liabilities	(221,077)	-	(221,077)
Total net assets	<u>1,245,071</u>	<u>56,888</u>	<u>1,301,959</u>

22 Related party transactions

There were no related party transactions in the year except those mentioned in Note 10.

Accounts

Charity registration number: 1176686



The League Of Friends Of The Royal United Hospitals (Bath)

known as

Friends Of The RUH

Annual Report and Financial Statements

for the Year Ended 30 September 2023

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

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The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report

The Trustees present the annual report together with the financial statements and auditors' report of the Charity for the year ended 30 September 2023.

The League of Friends of the Royal United Hospitals (Bath) (the 'Friends') is a Charitable Incorporated Organisation - registered charity number 1176686. The principal office is at the Royal United Hospitals - Bath NHS Foundation Trust, Combe Park Bath BA1 3NG. Its Governing Document is its Constitution adopted on 15 January 2018, amended by resolution dated 18 June 2019.

Objectives and activities

Objects and aims

The object of the League of Friends of the Royal United Hospitals (Bath) is to preserve and protect the health of patients of the Royal United Hospitals by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities.

Fundraising disclosures

Our main source of regular income is our retail operations - the Friends of the RUH Shop in the Atrium and the Café at B18 (previously known as the Friends Coffee Shop).

We do not employ any professional fundraisers. However, we usually hold an annual raffle. We place collection boxes in our retail units and at a number of locations throughout the hospital. We do receive some funds in the form of legacies, in memoriam collections, and from supporters of the charity.

We do not employ any third-party fundraising agencies or have any activities carried out on our behalf or by commercial participators.

We are not aware of any failures to comply with fundraising standards or related schemes of regulation by us or others acting on our behalf.

During 2022-23 we did not receive any suppression requests through the Fundraising Preference Scheme.

We received no complaints about our fundraising activities during 2022-23.

Public benefit

The trustees confirm that the Charity complies with The Charities Act 2011 with regard to public benefit requirements.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Trustees

The Charity is managed by a Board made up of up to 12 volunteer trustees. Trustees serve for a period of three years but may seek re-election at the next Annual General Meeting. The Trustees are always seeking people with appropriate business and professional skills to join the Board or to assist with one-off projects.

Madeline Baker retired from the Board in September after being associated with the Friends for 30 years and as a Trustee for more than 20 of those years. Graham Hart retired from the Board in April 2023 after being a volunteer for more than 20 years and a Trustee for almost 10 years. The Board is most appreciative of the immeasurable contribution Madeline and Graham made in support of the Charity over a combined total of more than 50 years.

Dave Donaghy, who was the Lead Trustee for Information Management, resigned in June.

In January 2023, Richard Bryan, and Dave Biggs, who volunteer as Welcome Guides, joined the Board. Ronny Helvey, who advised the charity during the refurbishment of the Shop and the improvements to the Café at B18, joined the Board as the Communications and Marketing Trustee in October 2023.

The current trustees and their respective roles are:

Bernard Rymer - Chair

Jane Rymer - Treasurer

Paul Satterly - Lead Trustee for Volunteering

Andrea Pierce - Lead Trustee for Legal Matters and Grants Committee

Philip Addis - Lead Trustee for Retail Matters

Richard Bryan - Volunteer Representative and Grants Committee

Dave Biggs - Volunteer Representative and Grants Committee

Ronny Helvey - Lead Trustee for Communications and Marketing

Management of staff and volunteers

The Trustees wish to place on record their appreciation of the excellent work of the paid staff and volunteers who help run the charity's retail units and support our volunteering activities. It is through their hard work and dedication that the charity has been able to donate a total of £283,270 (2022: £28,841) and provide 18,450 volunteer hours (2022: 14,000) to the RUH during the year under review.

Risk management

The Trustees actively review the major risks that the Charity faces and are confident that the systems in place and reserves held are adequate to mitigate these risks.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report (continued)

Decision making

The Board regularly reviews matters that are reserved to the Board and which can be delegated. It collectively exercises the powers of delegation to individual trustees and staff.

The Board describes its 'delegations' framework in a document that provides sufficient detail and clear boundaries that the delegations can be clearly understood and carried out.

The Royal United Hospitals Foundation Trust provides the Charity with a number of services, including IT and payroll. Human Resources advice is provided by Moorepay, and bookkeeping services by Mutu.

The Board assures itself that the work is carried out in the interests of the Charity and in line with its values and the agreement between the Charity and the supplier.

The Board regularly checks the Charity's key policies and procedures to ensure that they still support, and are adequate for, the delivery of the Charity's aims.

Lease

In October 2021 the RUH renewed the lease for the Friends of the RUH shop, the Café at B18 and the Volunteers' office for 4 years to October 2025. At the time of writing, negotiations are taking place with the Trust to extend the lease.

Structure, governance and management

Recruitment and appointment of Trustees

Trustees are appointed by the Board and elected at the Annual General Meeting on the basis of their enthusiasm for and commitment to the objects of the Charity. The aim is to have a Board consisting of trustees with business and professional skills, experience and expertise that mirrors the charity's governance needs and operational activities. In seeking new trustees, the charity advertises on its website, through social media channels, and through relevant third sector associations.

Induction and training of trustees

Potential new Trustees attend board meetings as an observer to familiarise themselves with the business and to test their suitability and enthusiasm for the work involved. If appointed, the new trustee is partnered with an existing Board member and attends suitable training courses.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Arrangements for setting key management personnel remuneration

The Trustees consider the Board of Trustees, Retail Manager, and the Volunteer Manager as comprising the key management personnel of the Charity in charge of directing and controlling the charity and running and operating the Charity on a day to day basis.

The Board reviews the pay and remuneration of its key management personnel. In making decisions the Board takes into consideration its commitments and market factors.

All Trustees give up their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in note 10 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chair and in accordance with the Charity's policy and withdraw from decisions where a conflict of interest arises.

Review of the Year's Activities and Priorities for 2023-24

Governance Arrangements

Appointment of a Chief Executive

The trustees have been playing a major role in the day-to-day management of the charity activities. This is placing an unacceptable burden on the volunteer trustees and is unsustainable. After much consideration, the trustees made the decision to appoint a Chief Executive to manage the charity's activities. The appointment will be made during the first quarter of 2024.

The key objectives for the Chief Executive will be:

- To oversee, in accordance with the strategic direction provided by the Trustees, the management of the charity including our retail and volunteering activities.
- Ensure the charity maintains good governance and always fulfils its legal and other responsibilities.
- Work with the Treasurer and Trustees to ensure the overall financial health of the charity.
- Provide the Board with advice, recommendations, and information in an effective, thorough, and timely manner.

The trustees will still retain their overall responsibility for governing and directing the organisation, the role of the Trustee has never been more important.

Committee Structure

During the year the Board introduced a committee structure with the intention of reducing their involvement at the operational level whilst at the same time maintaining a strong oversight of activities. The Committees meet on a monthly basis with minutes and recommendations being presented to the Board. With the appointment of a new Communications and Marketing Trustee, the Board will consider introducing a committee to oversee this work.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report (continued)

Policies and Procedures

Policies and procedures were reviewed to ensure that they continue to support the aims of the Charity.

Governance Priorities for 2023/24

The Trustee will continue their programme for reviewing the Governance Policies and Procedures to ensure that they continue to support the aims of the Charity. This will include the scheme of delegation that is essential for matters delegated amongst the Board of Trustees and staff members.

The Risk Register will also be reviewed to ensure that the risks to which the Charity is exposed are documented, and that appropriate controls are in place to mitigate against those risks.

Retail Trading

The Charity's two retail units - the Friends of the RUH Shop in the Atrium and the Café at B18 are the Charity's main source of income. Surplus profits are used to fund the management of the volunteer workforce and grant-aid resources that benefit the patients.

The success of the Charity's trading activities is due to the efforts of Mark Vincent and his hard-working team of staff and volunteers in the Shop and Café for which the Trustees are most appreciative.

The Friends of the RUH Shop

The Friends of the RUH shop in the Atrium stocks a wide range of merchandise including sandwiches, ready meals, newspapers, toiletries, groceries, greetings cards, soft drinks and sweets and snacks. In the year under review shop takings amounted to £670,646. This compares most favourably with the £417,159 taken in 2021/22.

Over the year the Retail Manager worked with retail specialist Debbie King to introduce better focused purchasing arrangements and improved controls around pricing and margins. The Trustees are most appreciative of the help and guidance Debbie King has given to the Charity.



Weekend trading recommenced on a trial basis in October 2022.

Having the shop open soon proved to be very popular and is providing a much-needed service for the staff, patients, and visitors. The arrangement was made permanent in January 2023. The shop is now open for a total of 60 hours a week.



The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report (continued)

Shop Priorities for 2023/24

Shop Trolley

The shop trolley service stopped when the hospital went into lockdown in March 2020. The Trust's Patient Experience Department is keen to see the service reintroduced with daily visits to the wards. Discussions are taking place with a view to reintroducing the trolley service during this year.

Additional Supervisor

The shop is increasingly busy over lunch periods. To help manage the workload the trustees agreed the appointment of an additional Shop Supervisor to take effect in the first quarter of 2024.

Café at B18



The Café at B18 has had an excellent trading year with sales increased by 79% from £191,111 in 2022 to £341,520. This has much to do with the quality of the homemade sandwiches, baguettes, light lunches, and barista coffees, as well as the pleasant atmosphere and the attentive service provided staff and volunteers.

The trading hours were extended, the Cafe at B18 is now open Monday to Friday from 9:30am to 3:30pm.

The staff training programme was reviewed and updated to ensure the best possible service is provided.

Café at B18 - Priorities for 2023/24

New Espresso Machine

The key objective for the year is to reduce queueing times. The Trustees recognise the need to improve the speed of service while continuing to provide a high-quality product. To this end, the Trustees made the decision to invest in a new and larger espresso machine which was installed in January 2024.

The staffing establishment has remained largely unchanged since the cafe reopened in April 2021. The intervening period has seen a significant increase in turnover which is placing burdens on the staff. Furthermore, the current structure means that hot food production stops in the middle of the lunch period. To help resolve the problem the Trustees approved the appointment of an Assistant Supervisor to prepare hot and cold food and oversee operations through the second half of the day.

Volunteering

The Trustees are most appreciative of the commitment and dedication of its volunteers. The volunteers' work is greatly valued by all associated with the hospital and letters of thanks for acts of kindness are often received.

In April 2023, Pippa Weaver, Volunteer Services Manager, left to take up an appointment with a national charity. At the same time Gill Kingwell, Volunteer Administrator, gave notice of her intention to retire. The loss of both members of the team presented a considerable challenge for the Trustees. The charity was most fortunate in being able to appoint Karen Paddock, a Human Resources professional, to the post of Volunteer Services Manager in July.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report (continued)

The challenge for the year has been to gradually increase the number of active volunteers and the number of hours they donate to the hospital. In the year under review a total of 173 (2022: 131) people volunteered with between 100 and 115 (2022: 70 to 80) volunteers active in any one month. In total, the volunteers contributed some 18,450 (2022: 14,000) hours.

The main achievements in 2022/23 were:

- Volunteering numbers up 32% on previous year
- High amount of complimentary patient, visitor, and staff feedback for the Welcome role.
- Recruitment of a new Volunteer Services Manager.
- Implementation of new processes for handling applications.
- Growth of volunteering maintained despite staffing issues.
- Number of new ward roles established or reestablished.
- Gardening volunteers won several regional and local awards.

The list below shows the range of volunteering activities during the year under review.

- Art at the Heart of the RUH
- Bliss NICU
- Breastfeeding Peer Support
- Dementia Coordinator
- Estates Management
- FRUH - Café at B18
- FRUH - Shop
- FRUH Christmas Activities
- FRUH - Gardening Maintenance
- Housekeeping
- PAT Dog Volunteers
- Patient Experience
- Spiritual Care
- Ward Volunteer - Acute Stroke Ward
- Ward Volunteer - Children's Ward Support
- Ward Volunteer - Emergency Dept
- Ward Volunteer - Forrester Brown
- Ward Volunteer - Medical Short Stay
- Ward Volunteer - Older Persons Assessment Unit
- Ward Volunteer - Oncology
- Ward Volunteer - Orthopaedic Outpatients
- Ward Volunteer - Philip Yeoman
- Ward Volunteer - Respiratory
- Ward Volunteer - Combe Ward
- Ward Volunteer - Charlotte
- Ward Volunteer - Cheselden
- Ward Volunteer - MAU Specialist Support
- Welcome Volunteers

Volunteering Priorities for 2023/24 are:

- Full review of the recruitment process to support recruitment campaigns in 2024.
- Aim to reduce application to first shift to under 6 weeks for the majority of cases.
- Run recruitment campaigns to have 200+ active volunteers by the end of the year.
- Work with the Trust's Volunteer Development Officer to ensure ward-based roles are rewarding and valuable, and integrated within respective wards or departments.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report (continued)

Communications

A new and vibrant website designed to showcase the Charity's work was introduced during the year. The new site is proving popular and has helped attract an increasing number of persons looking to volunteer.

For some time, the trustees have been searching for a lead trustee for communications and marketing. On 1 October 2023, Ronny Helvey, who did much to help the Friends refurbish the shop and improve the café, and who had previously had a very successful career as a communications and marketing executive with a number of major companies, joined the Board.

The Communications and Marketing Priorities for 2023/24 are:

- Drive the message that using the Cafe at B18 and the RUH Shop customers are supporting the provision and management of volunteer workforce and key projects that improve patient care.
- Recent guidance published by the Charity Commission makes clear that charities who use social media should have a policy in place and ensure that it's followed. The trustees will develop and introduce a policy before the end of the year.
- Enhance the relationship with the Trust and their Communications Team to ensure the profile of the Friends is presented through the Trust's internal social media as current, pro-active, and engaging.
- Regularly communicate with our volunteers and supporters through newsletters, events, and our website.
- Deliver informative marketing materials to be used to communicate at events and recruit volunteers.
- Grow the community of Friends supporters through external social media followers on Facebook and LinkedIn.

Financial review

The Friends were generously supported by donations and fundraising. A total of £137,717 (2022: £67,177) was received this way. This amount included legacies of £123,504 (2022: £55,504). The profit from primary trading activities was £255,210 (2022: £118,624).

Reserves carried forward for the future were £1,301,959 (2022: £1,237,420). The figure includes numerous reserves, provisions, and restricted funds.

Full details of the financial activities for the year are given in the attached financial statements.

Principal funding sources

The sole beneficiary of the charity's funding is the Royal United Hospitals Foundation Trust.

The Charity sets aside its surplus profits in order to make donations to the hospital in accordance with its objectives. During the year donations amounting to £283,270 (2022: £28,841) were paid to the Trust.

Policy on reserves

Reserves are held for expenditure on the Objects of the Friends, with adequate reserves, at least £200,000, retained to enable prudent management of any unforeseen circumstances.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report (continued)

Investment policy and objectives

The overall investment objective is to produce the best financial return with the least level of risk. To this end, only cash investments shall be allowed. No other investment activity such as the purchase of shares, or land acquisition for rent or sale is sanctioned.

Restricted Funds

• **Intensive Therapy Unit - Designated Fund** - In 2018, the Trustees approved a donation of £150,000 for the provision of a series of Patient Service Columns in the Intensive Therapy Unit. Due to the pandemic and the need for the Trust to continually re-prioritise its Capital Programme, the works have been delayed. The Trust now plans to install the columns as part of a project which will see the relocation of the Intensive Therapy Unit to the Second Floor of the RUH starting in April 2024.

• **Courtyard Gardens - Restricted Fund** - During the year the charity received two donations totalling £1,241 in support of the work of the gardening team. £993 came from the Estate of the Late Barbara Feather and £248 came from the Estate of the Late Jocelyn Price, a much-loved member of the Gardening Team. The Gardening Team is planning to use the donations to replant the Lovers' Garden which is suffering from an infestation of Box Blight.

• **Dyson Centre - Restricted Fund** - Late in the year, a donation of £680 was received for the benefit of the Dyson Cancer Centre.

Donations to the RUH

During the year the charity donated equipment and services to the trust totalling £283,270, Among the more significant donations were:

• **Breast Care - Ultra Sound Room** - In 2020/21 the charity received a generous legacy of £167,256 from the Estate of the Late Barbara Phillips to support the Breast Care Unit. Following discussions with the department, the Trustees approved a donation of £124,842 for the provision of a new Ultrasound Room in the Unit which became operational in December 2022. Discussions are being held with the Trust to identify a suitable project for the balance.

• **Robotics** - RUHX is leading a project to raise funds for the purchase of a robotic surgery machine. The machine costs more than £2.5 million. In August 2023, the trustees agreed to support the project to the tune of £100,548. This was made up of £60,000 from the charity's surplus profits, £40,000 from the Estate of the Late Malcolm John Collis, and a further sum of £548 from a third-party donor.

A schedule of donations paid during the year appears below:

Project/Equipment	Ward/Area	£
One-off Donations		
Breast Care Centre	Ultrasound Room	124,842
Theatres	Robotics Appeal	100,548
Children's Ward	Chair Beds	9,975
Chippenham Birthing Centre	Maternity Packs	8,446
Orthopaedic Outpatients	Chairs for Waiting Room	7,752

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Trustees' Report (continued)

Quality Improvement Dept	Patient Safety Cards	5,528
Emergency Dept (2023)	Reminiscence/Rehab Device	4,154
Philip Yeoman	Marsden Weighing Scales	2,395
Bath Birthing Centre	Chairs	1,670
Chippenham Birthing Centre	New born baby sensors	1,578
Respiratory Outpatients	Waiting Room Upgrade	1,423
NICU (2023)	Breast Milk Warmer	1,375
Frome Birthing Centre	Smart TV	582
Oncology	Donation to Dyson Centre in memory of John William Black	510
Regular Donations	Emergency Toiletry Packs	3,623
	Christmas Gifts	2,625
	Hanging Baskets	2,568
	Garden Maintenance	1,674
	Patient Activity Packs	1,500
	Discharge Hub Newspapers	502
		<u>283,270</u>

Cost of Volunteering

In addition to the above, the charity's costs associated with recruiting and managing volunteers for the trust amounted to £55,000. This is an indirect benefit to the trust.

New Donations Approved in 2023

In March 2023, the Board approved donations totalling £86,221. Of this total £80,294 remained outstanding at the year-end pending completion of the purchase.

In May 2023, the Board agreed to provide the sum of £32,000 per annum for the next 3 years to support the appointment of the Trust's Volunteer Development Officer.

In August 2023, the Board approved the sum of £19,460 for the purchase of 10 Stryker wheelchairs to support the work of the Welcome Volunteers. The Chairs were delivered in December 2023.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report (continued)

Reference and Administrative Details

Charity Registration Number:	1176686
Principal Office:	Friends of the RUH Royal United Hospital Combe Park Bath BA1 3NG
Auditor:	Milsted Langdon LLP 4 Queen Street Bath BA1 1HE
Solicitors:	Stone King Solicitors LLP 13 Queen Square Bath BA1 2HJ
Bankers:	Lloyds Bank Plc

Trustees and officers

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

Trustees:	J Rymer, Treasurer
	M Baker (resigned 23 September 2023)
	G Hart (resigned 17 April 2023)
	B Rymer, Chairman
	P J Satterly
	A Pierce
	D Donaghy (resigned 29 June 2023)
	P Addis
	R Bryan (appointed 16 January 2023)
	D Biggs (appointed 16 January 2023)
	R Helvey (appointed 1 October 2023)

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees 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.

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

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.

Disclosure of information to auditor

Each member has taken steps that they ought to have taken as a member in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the Trustees of the Charity on 4 April 2024 and signed on its behalf by:

.....
J Rymer
Trustee

The League Of Friends Of The Royal United Hospitals (Bath)

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Independent Auditor's Report to the Trustees of The League Of Friends Of The Royal United Hospitals (Bath)

Opinion

We have audited the financial statements of The League Of Friends Of The Royal United Hospitals (Bath) (the 'Charity') for the year ended 30 September 2023, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 30 September 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the trustees 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Independent Auditor's Report to the Trustees of The League Of Friends Of The Royal United Hospitals (Bath) (continued)

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 or 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.

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 Report) Regulations 2008 requires us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 12), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Other matters

The financial statements of The League of Friends of The Royal United Hospitals (Bath) for the year ended 30 September 2022 were not audited. Accordingly, the corresponding figures for the year ended 30 September 2022 were unaudited.

Auditor 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 regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Independent Auditor's Report to the Trustees of The League Of Friends Of The Royal United Hospitals (Bath) (continued)

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the charity operates in and how the charity is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks or irregularities, including known and actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

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

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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Ian Lloyd (Senior Statutory Auditor)
For and on behalf of Milsted Langdon LLP, Statutory Auditor

4 Queen Street
Bath
BA1 1HE

4 April 2024

Milsted Langdon LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Statement of Financial Activities for the Year Ended 30 September 2023

	Note	Unrestricted funds £	Restricted funds £	2023 £	Unaudited 2022 £
Income and Endowments from:					
Donations and legacies	2	128,243	9,474	137,717	67,177
Charitable activities	3	1,012,166	-	1,012,166	608,270
Other trading activities	4	5,262	-	5,262	2,076
Investment income	5	18,718	-	18,718	459
Other income		25	-	25	280
Total income		<u>1,164,414</u>	<u>9,474</u>	<u>1,173,888</u>	<u>678,262</u>
Expenditure on:					
Raising funds	7	(69,123)	-	(69,123)	(75,970)
Charitable activities	8	<u>(915,384)</u>	<u>(124,842)</u>	<u>(1,040,226)</u>	<u>(518,487)</u>
Total expenditure		<u>(984,507)</u>	<u>(124,842)</u>	<u>(1,109,349)</u>	<u>(594,457)</u>
Net income/(expenditure)		<u>179,907</u>	<u>(115,368)</u>	<u>64,539</u>	<u>83,805</u>
Net movement in funds		179,907	(115,368)	64,539	83,805
Reconciliation of funds					
Total funds brought forward		<u>1,065,164</u>	<u>172,256</u>	<u>1,237,420</u>	<u>1,153,615</u>
Total funds carried forward	21	<u><u>1,245,071</u></u>	<u><u>56,888</u></u>	<u><u>1,301,959</u></u>	<u><u>1,237,420</u></u>

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

The funds breakdown for 2022 is shown in note 21.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

**(Registration number: 1176686)
Balance Sheet as at 30 September 2023**

	Note	2023 £	Unaudited 2022 £
Fixed assets			
Tangible assets	13	50,187	63,530
Current assets			
Stocks	14	14,013	11,205
Debtors	15	21,764	64,141
Cash at bank and in hand	16	1,437,072	1,294,852
		1,472,849	1,370,198
Creditors: Amounts falling due within one year	17	(221,077)	(46,308)
Net current assets		1,251,772	1,323,890
Total assets less current liabilities		1,301,959	1,387,420
Creditors: Amounts falling due after more than one year	18	-	(150,000)
Net assets		1,301,959	1,237,420
Funds of the Charity:			
Restricted income funds			
Restricted funds		56,888	172,256
Unrestricted income funds			
Unrestricted funds		1,245,071	1,065,164
Total funds	21	1,301,959	1,237,420

The financial statements on pages 16 to 33 were approved by the Trustees, and authorised for issue on 4 April 2024 and signed on their behalf by:

.....
J Rymer
Trustee

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Cash Flow Statement for the Year Ended 30 September 2023

	Note	2023 £	Unaudited 2022 £
Cash flows from operating activities			
Net cash income		64,539	83,805
Adjustments to cash flows from non-cash items			
Depreciation	7	16,729	20,559
Investment income	5	(18,718)	(459)
Loss on disposal of tangible fixed assets		1,412	-
		<u>63,962</u>	<u>103,905</u>
Working capital adjustments			
(Increase)/decrease in stocks	14	(2,808)	274
Decrease in debtors	15	42,377	116,247
Increase in creditors	17	24,769	11,005
		<u>128,300</u>	<u>231,431</u>
Net cash flows from operating activities		<u>128,300</u>	<u>231,431</u>
Cash flows from investing activities			
Interest receivable and similar income	5	18,718	459
Purchase of tangible fixed assets	13	(4,798)	(7,042)
		<u>13,920</u>	<u>(6,583)</u>
Net cash flows from investing activities		<u>13,920</u>	<u>(6,583)</u>
Net increase in cash and cash equivalents		142,220	224,848
Cash and cash equivalents at 1 October		<u>1,294,852</u>	<u>1,070,004</u>
Cash and cash equivalents at 30 September		<u><u>1,437,072</u></u>	<u><u>1,294,852</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 33 form an integral part of these financial statements.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Notes to the Financial Statements for the Year Ended 30 September 2023

1 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The League Of Friends Of The Royal United Hospitals (Bath) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The year has seen the charity emerge from the restrictions placed on it by the pandemic. This has brought about a significant improvement in the charity's financial position with increases in the turnover and profitability of the core retail businesses.

The trustees have reviewed the charity's operations and regularly monitor the charity's financial commitments, cash reserves, margins and overheads to ensure the future of the charity. Accordingly, they continue to adopt the going concern basis in preparing the report of the trustees and financial statements.

Income and endowments

Donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Charitable activities

Income generated from charitable activities is comprised of the fair value of consideration received for the sale of goods in the ordinary course of the Charity's activities. Income is shown net of value added tax, returns, rebates and discounts.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

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

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200 or more are initially recorded at historical cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Cafe at B18 fittings	25% reducing balance
Friends shop fittings	25% reducing balance

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	2023 £	Unaudited 2022 £
Donations and legacies;				
Donations from individuals	10,927	1,921	12,848	10,903
Legacies	115,951	7,553	123,504	55,504
Street collection income	1,365	-	1,365	770
	<u>128,243</u>	<u>9,474</u>	<u>137,717</u>	<u>67,177</u>

£128,243 (2022 - £62,177) of the income above was attributable to unrestricted funds and £9,474 (2022 - £5,000) attributable to restricted funds.

3 Income from charitable activities

	Unrestricted funds General £	2023 £	Unaudited 2022 £
Cafe at B18 takings	341,520	341,520	191,111
Friends shop takings	670,646	670,646	417,159
	<u>1,012,166</u>	<u>1,012,166</u>	<u>608,270</u>

All of the income above was attributable to unrestricted funds in 2023 and 2022.

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

4 Income from other trading activities

	Unrestricted funds		Unaudited 2022
	General £	2023 £	£
Local fundraising	5,262	5,262	2,076
	<u>5,262</u>	<u>5,262</u>	<u>2,076</u>

All of the income above was attributable to unrestricted funds in 2023 and 2022.

5 Investment income

	Unrestricted funds		Unaudited 2022
	General £	2023 £	£
Interest receivable and similar income;			
Interest receivable on bank deposits	18,718	18,718	459
	<u>18,718</u>	<u>18,718</u>	<u>459</u>

All of the income above was attributable to unrestricted funds in 2023 and 2022.

6 Other income

	Unrestricted funds		Unaudited 2022
	General £	2023 £	£
Other income	25	25	280
	<u>25</u>	<u>25</u>	<u>280</u>

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

All of the income above was attributable to unrestricted funds in 2023 and 2022.

7 Expenditure on raising funds

a) Costs of generating donations and legacies

		Unrestricted funds General £	2023 £	Unaudited 2022 £
	Note			
Allocated support costs	9	28,868	28,868	27,926
Staff Costs		39,469	39,469	47,395
		<u>68,337</u>	<u>68,337</u>	<u>75,321</u>

b) Costs of trading activities

		Unrestricted funds General £	2023 £	Unaudited 2022 £
Fundraising trading costs;				
Other fundraising costs		786	786	649
		<u>786</u>	<u>786</u>	<u>649</u>

All of the expenditure above was attributable to unrestricted funds in 2023 and 2022.

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

8 Expenditure on charitable activities

		Unrestricted funds	Restricted funds	2023	Unaudited 2022
	Note	General £	£	£	£
Cafe at B18		160,616	-	160,616	97,970
Friends shop		422,731	-	422,731	259,760
Donations to the RUH		158,428	124,842	283,270	28,841
Support costs		8,962	-	8,962	4,724
Staff costs		141,274	-	141,274	111,369
Repayment of furlough		-	-	-	318
Bookkeeping fees		10,701	-	10,701	8,943
Governance costs	9	12,672	-	12,672	6,562
		<u>915,384</u>	<u>124,842</u>	<u>1,040,226</u>	<u>518,487</u>

	Activity undertaken directly	Activity support costs	2023	Total Unaudited 2022
	£	£	£	£
Cafe at B18	237,774	5,957	243,731	158,898
Friends shop	497,548	15,677	513,225	330,748
Donations to RUH	283,270	-	283,270	28,841
	<u>1,018,592</u>	<u>21,634</u>	<u>1,040,226</u>	<u>518,487</u>

All of the expenditure above was attributable to unrestricted funds in 2023 and 2022.

Included within the expenditure analysed above are governance costs of £12,672 (2022 - £6,562) which relate directly to charitable activities. See note 9 for further details.

The League Of Friends Of The Royal United Hospitals (Bath)

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**Notes to the Financial Statements for the Year Ended 30 September 2023
(continued)**

9 Analysis of governance and support costs

Raising funds expenditure

Costs of generating donations and legacies

		Unrestricted funds		Unaudited
	Basis of allocation	General £	2023 £	2022 £
Other resources expended - insurance, stationery etc.	A	28,868	28,868	27,926

Charitable activities expenditure

		Unrestricted funds		Unaudited
	Basis of allocation	General £	2023 £	2022 £
Governance costs		12,672	12,672	6,562

Basis of allocation

Reference	Method of allocation
A	Directly attributable

Governance costs

	Unrestricted funds		
	General £	2023 £	2022 £
Audit fees			
Audit of the financial statements	8,750	8,750	-
Other fees paid to auditors	3,722	3,722	-
Independent examiner fees			
Examination of the financial statements	63	63	2,860
Other fees paid to examiners	-	-	3,427
Other governance costs	137	137	275
	<u>12,672</u>	<u>12,672</u>	<u>6,562</u>

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

10 Trustees remuneration and expenses

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

During the year, 1 (2022 - Nil) Trustee was reimbursed expenses totalling £1,356 (2022 - £Nil) relating to shop enhancements paid on behalf of the charity before becoming a trustee.

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

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	Unaudited 2022 £
Staff costs during the year were:		
Wages and salaries	167,712	146,401
Social security costs	10,451	9,953
Pension costs	2,580	2,410
	<u>180,743</u>	<u>158,764</u>

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

	2023 No	Unaudited 2022 No
Staff	<u>13</u>	<u>9</u>
	2023	2022
	No	No
Cafe at B18	5	3
Friends shop	6	4
Administration/Governance	2	2
Total staff	<u>13</u>	<u>9</u>

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

The total employee benefits of the key management personnel of the Charity were £55,479 (2022 - £59,278).

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

12 Taxation

The Charity is a registered charity and is therefore exempt from taxation to the extent that such income or gains are applied exclusively for charitable purposes.

13 Tangible fixed assets

	Friends shop fittings £	Cafe at B18 fittings £	Total £
Cost			
At 1 October 2022	148,475	71,635	220,110
Additions	802	3,996	4,798
Disposals	(6,143)	-	(6,143)
At 30 September 2023	143,134	75,631	218,765
Depreciation			
At 1 October 2022	94,788	61,792	156,580
Charge for the year	13,269	3,460	16,729
Eliminated on disposals	(4,731)	-	(4,731)
At 30 September 2023	103,326	65,252	168,578
Net book value			
At 30 September 2023	39,808	10,379	50,187
At 30 September 2022	53,687	9,843	63,530

14 Stock

	2023 £	Unaudited 2022 £
Cafe at B18 stock	3,192	2,290
Friends shop stock	10,821	8,915
	14,013	11,205

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**Notes to the Financial Statements for the Year Ended 30 September 2023
(continued)**

15 Debtors

	2023	Unaudited 2022
	£	£
Trade debtors	5,814	381
Accrued income	15,950	63,760
	<u>21,764</u>	<u>64,141</u>

16 Cash and cash equivalents

	2023	Unaudited 2022
	£	£
Cash on hand	6,994	5,477
Cash at bank	480,163	1,289,375
Short-term deposits	949,915	-
	<u>1,437,072</u>	<u>1,294,852</u>

17 Creditors: amounts falling due within one year

	2023	Unaudited 2022
	£	£
Trade creditors	30,237	17,537
Other taxation and social security	841	959
VAT liability	13,898	8,711
Other creditors	14,047	13,153
Accruals	162,054	5,948
	<u>221,077</u>	<u>46,308</u>

18 Creditors: amounts falling due after one year

	2023	Unaudited 2022
	£	£
Accruals	<u>-</u>	<u>150,000</u>

The provision of a series of Patient Service Columns in the Intensive Therapy Unit is getting underway in April 2024 and the £150,000 provision for this donation has been moved to current liabilities.

The League Of Friends Of The Royal United Hospitals (Bath)

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**Notes to the Financial Statements for the Year Ended 30 September 2023
(continued)**

19 Commitments

Other financial commitments

The Charity has an operating lease agreement with the Royal United Hospital Bath to pay an annual nominal rental payment of £200 including VAT. The expiry date of the lease is 31 October 2025.

20 Contingent assets

In June 2023 the Charity was made aware that it is due to receive an estimated £53,000 legacy from the residuary of an estate.

The League Of Friends Of The Royal United Hospitals (Bath)

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**Notes to the Financial Statements for the Year Ended 30 September 2023
(continued)**

21 Funds

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Balance at 30 September 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted general fund	1,065,164	1,164,414	(984,507)	1,245,071
Total unrestricted funds	<u>1,065,164</u>	<u>1,164,414</u>	<u>(984,507)</u>	<u>1,245,071</u>
Restricted funds				
Breast Care Unit	167,256	12,553	(124,842)	54,967
Pediatric Oncology	5,000	(5,000)	-	-
Memorial gardens	-	1,241	-	1,241
Dyson Centre	-	680	-	680
Total restricted funds	<u>172,256</u>	<u>9,474</u>	<u>(124,842)</u>	<u>56,888</u>
Total funds	<u>1,237,420</u>	<u>1,173,888</u>	<u>(1,109,349)</u>	<u>1,301,959</u>
	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted general fund	986,359	673,262	(594,457)	1,065,164
Restricted				
Breast Care Unit	167,256	-	-	167,256
Pediatric Oncology	-	5,000	-	5,000
Total restricted funds	<u>167,256</u>	<u>5,000</u>	<u>-</u>	<u>172,256</u>
Total funds	<u>1,153,615</u>	<u>678,262</u>	<u>(594,457)</u>	<u>1,237,420</u>

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Notes to the Financial Statements for the Year Ended 30 September 2023 (continued)

The specific purposes for which the funds are to be applied are as follows:

The Charity maintains a general fund which is unrestricted and represents funds which are expendable at the direction of the Trustees in furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment.

The restricted funds are funds which the donor has specified for a specific purpose.

Breast Care Unit - expenditure is restricted to the Breast Care Unit.

Pediatric Oncology - executors paid a legacy to the wrong charity and this has now been passed on to the correct recipient.

Memorial gardens - expenditure is restricted to the memorial gardens.

Dyson Centre - expenditure is restricted to the Dyson Centre.

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2023 £
Tangible fixed assets	50,187	-	50,187
Current assets	1,415,961	56,888	1,472,849
Current liabilities	(221,077)	-	(221,077)
Total net assets	<u>1,245,071</u>	<u>56,888</u>	<u>1,301,959</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2022 £
Tangible fixed assets	63,530	-	63,530
Current assets	1,197,942	172,256	1,370,198
Current liabilities	(46,308)	-	(46,308)
Creditors over 1 year	(150,000)	-	(150,000)
Total net assets	<u>1,065,164</u>	<u>172,256</u>	<u>1,237,420</u>

23 Related party transactions

There were no related party transactions in the year except those mentioned in Note 10.

Accounts

Charity registration number: 1176686



The League Of Friends Of The Royal United Hospitals (Bath)

known as

Friends Of The RUH

Annual Report and Financial Statements
for the Year Ended 30 September 2022

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

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The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report

The Trustees present the annual report together with the financial statements of the Charity for the year ended 30 September 2022.

The League of Friends of the Royal United Hospitals (Bath) (the 'Friends') is a Charitable Incorporated Organisation - registered charity number 1176686. The principal office is at the Royal United Hospitals - Bath NHS Foundation Trust, Combe Park Bath BA1 3NG. Its Governing Document is its Constitution adopted on 15 January 2018, amended by resolution dated 18 June 2019.

Objectives and activities

Objects and aims

The object of the League of Friends of the Royal United Hospitals (Bath) is to preserve and protect the health of patients of the Royal United Hospitals by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities.

Fundraising disclosures

Our main source of regular income is our retail operations - the Friends of the RUH Shop in the Atrium and the Café at B18 (previously known as the Friends Coffee Shop).

We do not employ any professional fundraisers. However, we usually hold an annual raffle. We place collection boxes in our retail units and at a number of locations throughout the hospital. We do receive some funds in the form of legacies, in memoriam collections, and from supporters of the charity.

We do not employ any third-party fundraising agencies or have any activities carried out on our behalf or by commercial participators.

We are not aware of any failures to comply with fundraising standards or related schemes of regulation by us or others acting on our behalf.

During 2021-22 we did not receive any suppression requests through the Fundraising Preference Scheme.

We received no complaints about our fundraising activities during 2021-22.

Public benefit

The trustees confirm that the Charity complies with The Charities Act 2011 with regard to public benefit requirements.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Achievements and performance

During the year the hospital gradually reduced attendance and visiting restrictions and removed them entirely in the Summer. This has resulted in much increased turnover in the retail units and an improvement in volunteering activity.

Retail Trading

Our two retail units - the Friends of the RUH Shop in the Atrium and the Café at B18 are vitally important as they are the Charity's main source of income which is used to fund the management of the volunteer workforce and grant aid financial resources that benefit the patients.

The Friends of the RUH Shop



The Friends of the RUH shop in the Atrium stocks a wide range of merchandise including sandwiches, ready meals, newspapers, toiletries, groceries, greetings cards, soft drinks and sweets and snacks. During the year the decision was made to improve the offering of ready meals. A concession agreement was entered into with COOK and a wide range of their products are now on sale in the shop and proving popular.

The refurbishment of the Shop was completed just before the end of the last financial year. The work has made a huge difference to the shop environment. The

airy and contemporary retail space with much improved wheelchair access is a credit to both the Trust and the charity and has received many compliments from customers old and new.

Over the year weekly turnover increased by almost 40%. This was mainly due to increased footfall as a result of the lifting of COVID restrictions in the hospital.

A great deal of effort has been put into adopting better focussed purchasing and improved control around pricing and margins. To this end the Trustees are most appreciative of the help and guidance the Charity has received from Debbie King, a retail specialist with many years' experience at senior director level.

Weekend opening recommenced on a trial basis in October 2022. Having the shop open soon proved to be very popular and is providing a much-needed service for the staff, patients and visitors. The arrangement was made permanent in January 2023.

In the year under review shop takings amounted to £418,500. This compares with £319,567 in 2021, £501,650 in 2020 and £719,794 in 2019.



The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Café at B18



The Café at B18 with its wide range of homemade sandwiches, baguettes, light lunches, barista coffees and tranquil setting is very much to the liking of the staff and visitors to the hospital.

After a slow start, the Café has returned to pre-pandemic trading levels with turnover increasing by some 57% over the year.

The present Café opened in 2014 and after nearly 8 years was looking tired and dated, and some kitchen equipment was nearing the end of its useful life. During the year the opportunity was taken to redecorate and install some contemporary imagery and signage.

Due to the need to drive profits for the benefit of the hospital and provide high quality service it was felt that improvements were needed to the hot food offering. A new oven and other kitchen hardware were purchased and this has allowed the charity to increase the range of homemade hot food and baked items on the menu.



In doing the improvements, the

charity has once again been most fortunate to have the assistance of local marketing consultant Ronny Helvey and graphic designers Starke Creative.

In the year under review Café takings amounted to £191,111. This compares with £69,487 in 2021, £124,567 in 2020 and £242,778 in 2019.



Volunteering

The Trustees are most appreciative of the commitment and dedication of its volunteers. The volunteers' work is greatly valued by all associated with the hospital and letters of thanks for acts of kindness are often received.

The challenge for the year has been to gradually increase the number of active volunteers and the number of hours they donate to the hospital. In the year under review a total of 131 people volunteered with between 70 to 80 volunteers active in any one month. In total the volunteers contributed some 14,000 hours to the RUH. This compares to an active cohort of around 55 per month contributing almost 10,000 hours in the previous year.

The main achievements in 2021/22 were:

- High amount of complimentary patient, visitor and staff feedback for the Welcome role.
- Number of new ward roles established or re-established.
- Significant increase in youth volunteering, 21% of all volunteers are under 30. The charity has formed strong links with Bath College, Bath University and NHS Cadets.
- Gardening volunteers win several regional and local awards.
- Inclusion initiatives are beginning to impact volunteer population.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

- A monthly volunteer newsletter published.

The list below shows the range of volunteering activities during the year under review.

- Art at the Heart of the RUH
- Breast Feeding Peer Support
- Estates Management
- FRUH - Café at B18
- FRUH - Shop
- FRUH Christmas Activities
- FRUH - Gardening Maintenance
- Housekeeping
- Oncology Welcome Volunteer
- PAT Dog Volunteers
- Spiritual Care
- Ward Volunteer - Children's Ward Support
- Ward Volunteer - Emergency Dept
- Ward Volunteer - Forrester Brown
- Ward Volunteer - Older Persons Assessment Unit
- Ward Volunteer - Oncology
- Ward Volunteer - Orthopaedic Outpatients
- Ward Volunteer - Philip Yeoman
- Ward Volunteer MAU - Specialist Support
- Welcome Volunteers

Communications

Progress on improving our internal and external communications stalled due to the loss of the lead trustee and the other members of the team having less time available. The trustees are actively searching for a new lead trustee for communications.

The charity has produced a monthly newsletter volunteer-based newsletter.

Information Management

The Lead Trustee for Information Management has continued to monitor working practices and the Charity works with the hospital to ensure systems and practices meet their requirements.

Donations to the RUH

The charity sets aside its surplus profits in order to make donations to the RUH in accordance with its objectives. After two years of restrictions the trustees were able to make £100,000 available to the Trust at the start of the year.

Following a bidding process, donations to the value of £72,546.38 were approved. By the end of the year the charity had paid for the following items

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Project/Equipment	Ward/Area	£
Digital wall calendar/clock	Dementia	6,327
Bladder Scanner	Trauma Assessment Unit	6,025
Bili Lux LED phototherapy light	NICU	4,247
		16,599

At the end of the year the items listed below were awaiting delivery or completion of the work

Project/Equipment	Ward/Area	£
Marsden Weighing Scales	Philip Yeoman	2,395
Waiting Room upgrade	Respiratory Outpatients	2,248
Chairs	Orthopaedic Outpatient Area	9,546
Furniture	Forester Brown	5,081
Patient Safety Placements Cards	Quality Improvement	5,528
Masimo Rad New-born sensors	Chippenham Birthing Centre	1,578
Patient Chairs	Bath Birthing Centre	1,670
Smart TV	Frome Birthing Centre	582
Chair Beds	Children's Ward	9,975
Midwife Kits	Chippenham Birthing Centre	8,456
Charge Box	Emergency Dept	8,030

The charity expended a further £12,242 providing the following items at various locations across the hospital - Patient Activity Pack (£1,500), Christmas Gifts (£2,348), Emergency Packs (£4,100), Garden Maintenance (£1,694), Hanging Baskets (£2,340) and newspapers for the Discharge Hub (£260).

During 2020/21 the charity received a generous legacy of £167,256 from the Estate of the Late Barbara Phillips to support the Breast Care Department's work. Following negotiations with the RUH Trust it was agreed that the charity would provide the sum of £124,842 for the provision of a new Ultrasound Room in the Department. The work was undertaken in the second half of 2022 and the Department started using the new room in December 2022.

In February 2023 the Charity received the very generous legacy of £40,000 from the Estate of the Late Malcolm John Collis.

In 2018 the then Trustees approved a donation of £150,000 for the provision of a series of Patient Service Columns in the Intensive Therapy Unit. Due to the pandemic and the need for the Trust to continually re-prioritise its capital programme the works have been delayed. The trustees remain committed to the project and will work with the Trust to achieve the best possible outcome.

The charity is responsible for recruiting and managing volunteering activities in the hospital. The charity's costs in providing the service are an indirect financial benefit to the RUH of almost £60,000.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Trustees

The year under review saw one change in Trustees with the lead trustee for communications, Karen Sahoy, resigning in March 2022. Richard Bryan and Dave Biggs joined the Board in January 2023.

The current trustees and their respective roles are:

Bernard Rymer - Chair

Jane Rymer - Treasurer

Madeline Baker - Grants Committee member and Volunteer Representative

Graham Hart - Grants Committee member and Volunteer Representative

Paul Satterly - Lead Trustee for Volunteering

Dave Donaghy- Lead Trustee for Information Management

Andrea Pierce - Lead Trustee for Legal Matters and Grants Committee member

Philip Addis - Lead Trustee for Retail Matters

Richard Bryan - Volunteer Representative

Dave Biggs - Volunteer Representative

Trustees serve for a period of three years but may seek re-election at the next Annual General Meeting. The Trustees are always seeking people with appropriate business and professional skills to join the Board or to assist with one-off projects.

Lease

In October 2021 the RUH renewed the lease for the Friends of the RUH shop, the Café at B18 and the Volunteers' office for 4 years to October 2025.

Management of staff and volunteers

The Trustees wish to place on record their appreciation of the excellent work of the paid staff and volunteers who help run the charity's retail units and volunteering office. It is only through their hard work and dedication that the charity has been able to donate a total of £28,841 and provide almost 14,000 volunteer hours to the RUH during the year under review.

Financial review

The Friends were generously supported by donations and fundraising. A total of £67,177 (2021: £243,982) was received this way. This amount included legacies of £55,504 (2021: £180,356). The profit from primary trading activities was £119,965 (2021: £13,687 Loss). Reserves carried forward for the future were £1,237,420 (2021: £1,153,615). Full details of the financial activities for the year are given in the attached financial statements.

Policy on reserves

Reserves are held for expenditure on the Objects of the Friends, with adequate reserves, at least £200,000, retained to enable the prudent management of any unforeseen circumstances. At 30 September 2022, £1,001,634 (2021: £909,312) was held in free reserves.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Restricted Funds

In October 2020, the charity became aware of a very generous legacy from the Estate of the Late Barbara Phillips for the benefit of the Breast Care Department. The first tranche of the money was received in October 2021 and when the final sum is received the legacy will amount to £167,256.

During the year the Trustees agreed to provide funds from the legacy totalling £124,842 for the provision of a new Ultrasound Room in the Breast Care Department. The work was completed in December 2022 and the funds were released to the hospital in January 2023.

During the year the charity received a legacy of some £5,000 for the Oncology Paediatric Department. The trustees are working with the department to identify a suitable project for the money.

Principal funding sources

The sole beneficiary of the charity's funding is the Royal United Hospitals Foundation Trust.

The Charity sets aside its surplus profits in order to make donations to the hospital in accordance with its objectives. During the year donations amounting to £28,841 were paid to the Trust.

Investment policy and objectives

The overall investment objective is to produce the best financial return with the least level of risk. To this end only cash investments shall be allowed. No other investments activity is sanctioned i.e. purchase of shares, land acquisition for rent or sale.

Risk management

The Trustees actively review the major risks that the Charity faces and are confident that the systems in place and reserves held are adequate to mitigate these risks.

Decision making

The Board regularly reviews matters that are reserved to the Board and which can be delegated. It collectively exercises the powers of delegation to individual trustees and staff.

The Board describes its 'delegations' framework in a document that provides sufficient detail and clear boundaries that the delegations can be clearly understood and carried out.

The Board does not currently have a committee structure. The matter is under consideration and if adopted suitable terms of reference and membership will be drawn up and reviewed regularly by the Board.

The Royal United Hospitals Foundation Trust provides the Charity with a number of services, including IT and payroll. Human Resources advice is provided by Moorepay, and bookkeeping services by Mutu.

The Board assures itself that the work is carried out in the interests of the Charity and in line with its values and the agreement between the Charity and the supplier.

The Board regularly checks the Charity's key policies and procedures to ensure that they still support, and are adequate for, the delivery of the Charity's aims.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Plans for future periods

Donations to the RUH

- Since the end of the 2021-22 financial year the Board has made a further sum of £100,000 available to the RUH Trust for the provision of facilities, support services, and equipment.

- In addition, the charity will continue to fund volunteering activities in the hospital and provide specific grants for Garden Maintenance, Patient Emergency Packs, Patient Activity Packs, Hanging Baskets, Newspapers for the Discharge Hub, and Christmas Gifts.

Volunteering

- The provision and management of volunteers is an important part of the charity's work in the hospital. An efficient system to process applications is vital to sustaining a consistent flow of new volunteers. A full review of the recruitment process to ensure that the majority of applications are processed within 6 weeks will be undertaken.

- Recruitment campaigns will be undertaken designed to have over 200 active volunteers in place by the end of 2023.

- The Volunteering team will assist the RUH's Volunteer Development Manager's work to ensure that the new ward-based roles are fully integrated within the ward and are rewarding for volunteers and valuable to patients and staff.

Friends of the RUH Shop

- The turnover in the Shop suffered as a result of the pandemic and changes in purchasing habits. The Trustees will seek ways to increase turnover and profitability through the use of technology and online selling.

- The shop environment is very important to the success of the business. Action will be taken to ensure ranges and displays are continually reviewed and updated.

Café at B18

- The Café is currently open for 5 hours a day. Indications are that there is enough business for the opening hours to be extended. The Trustees plan to extend the hours when sufficient numbers of staff and volunteers have been recruited.

- The ability to grow the business is constrained by the lack of volunteer helpers. The Retail Manager will work with the Volunteer Services team to recruit more volunteers.

- For the Café business to be successful it is imperative that staff and volunteers are well trained and competent in all aspects of the work. The Retail Manager will review and update existing training and induction programmes.

- With the recent investment in new equipment the Retail Manager will seek to further extend the range of hot food options on menu.

Trustees

- A number of Trustees plan to retire during the year. The Board will take action to recruit two new trustees from the volunteer workforce and a third person to be the lead trustee for Communications.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Governance Arrangements

- The Governance Policies and Procedures will be reviewed to ensure that they continue to support the aims of the Charity. This includes the scheme of delegation that is essential for matters which are delegated amongst the Board of Trustees and staff members.
- The Risk Register will also be reviewed to ensure that the risks to which the Charity is exposed to are documented and that appropriate controls are in place to mitigate against those risks.

Website

- During the year the charity will introduce a new website. The present site is out of date, it is difficult to find information and the imagery is of a very poor quality.
- A group of Trustees and a number volunteers will work with a local website developer to construct a website that will portray the charity properly and in line with its values.
- The website will show prospective donors and volunteers what the benefits are of supporting the charity's work.
- The website will allow the charity to showcase its financial support for the RUH, the offerings in the Friends Shop and the Café at B18 and current volunteering opportunities.

Structure, governance and management

Recruitment and appointment of Trustees

Trustees are appointed by the Board and elected at the Annual General Meeting on the basis of their enthusiasm for and commitment to the objects of the Charity. The aim is to have a Board consisting of trustees with business and professional skills, experience and expertise that mirrors the charity's governance needs and operational activities. In seeking new trustees, the charity advertises on its website, through social media channels, and through relevant third sector associations.

Induction and training of trustees

Potential new Trustees attend board meetings as an observer to familiarise themselves with the business and to test their suitability and enthusiasm for the work involved. If appointed, the new trustee is partnered with an existing Board member and attends suitable training courses.

Arrangements for setting key management personnel remuneration

The Trustees consider the Board of Trustees, Retail Manager, and the Volunteer Manager as comprising the key management personnel of the Charity in charge of directing and controlling the charity and running and operating the Charity on a day to day basis.

The Board reviews the pay and remuneration of its key management personnel. In making decisions the Board takes into consideration its commitments and market factors.

All Trustees give up their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in note 11 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chair and in accordance with the Charity's policy and withdraw from decisions where a conflict of interest arises.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Reference and Administrative Details

Charity Registration Number:	1176686
Principal Office:	Friends of the RUH Royal United Hospital Combe Park Bath BA1 3NG
Independent Examiner:	Milsted Langdon LLP Freshford House Redcliffe Way Bristol BS1 6NL
Solicitors:	Stone King Solicitors LLP 13 Queen Square Bath BA1 2HJ
Bankers:	Lloyds Bank Plc

Trustees and officers

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

Trustees:	J Rymer, Treasurer
	M Baker
	G Hart
	B Rymer, Chairman
	P J Satterly
	A Pierce
	D Donaghy
	P Addis
	K Sahoy (resigned 21 March 2022)
	R Bryan (appointed 16 January 2023)
	D Biggs (appointed 16 January 2023)

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees 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.

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

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 27 March 2023 and signed on its behalf by:

.....
J Rymer
Trustee

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Independent Examiner's Report to the trustees of The League Of Friends Of The Royal United Hospitals (Bath)

I report to the Trustees on my examination of the accounts of The League Of Friends Of The Royal United Hospitals (Bath) for the year ended 30 September 2022.

Responsibilities and basis of report

As the Charity's Trustees of The League Of Friends Of The Royal United Hospitals (Bath) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the The League Of Friends Of The Royal United Hospitals (Bath)'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

Since The League Of Friends Of The Royal United Hospitals (Bath)'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 the FCCA, which is one of the listed bodies.

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 League Of Friends Of The Royal United Hospitals (Bath) 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 accounting 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.

.....
Ian Lloyd
FCCA

Freshford House
Redcliffe Way
Bristol
BS1 6NL

30 March 2023

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Statement of Financial Activities for the Year Ended 30 September 2022

	Note	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income and Endowments from:					
Donations and legacies	2	62,177	5,000	67,177	243,982
Charitable activities	3	609,611	-	609,611	389,054
Other trading activities	4	735	-	735	1,441
Investment income	5	459	-	459	432
Other income		280	-	280	-
Total income		<u>673,262</u>	<u>5,000</u>	<u>678,262</u>	<u>634,909</u>
Expenditure on:					
Raising funds	7	(75,970)	-	(75,970)	(51,234)
Charitable activities	8	<u>(518,487)</u>	<u>-</u>	<u>(518,487)</u>	<u>(450,261)</u>
Total expenditure		(594,457)	-	(594,457)	(501,495)
Gains/losses on investment assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>(604)</u>
Net income		<u>78,805</u>	<u>5,000</u>	<u>83,805</u>	<u>132,810</u>
Net movement in funds		78,805	5,000	83,805	132,810
Reconciliation of funds					
Total funds brought forward		<u>986,359</u>	<u>167,256</u>	<u>1,153,615</u>	<u>1,020,805</u>
Total funds carried forward	21	<u><u>1,065,164</u></u>	<u><u>172,256</u></u>	<u><u>1,237,420</u></u>	<u><u>1,153,615</u></u>

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

The funds breakdown for 2021 is shown in note 21.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

**(Registration number: 1176686)
Balance Sheet as at 30 September 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	63,530	77,047
Current assets			
Stocks	15	11,205	11,479
Debtors	16	64,141	180,388
Cash at bank and in hand	17	1,294,852	1,070,004
		1,370,198	1,261,871
Creditors: Amounts falling due within one year	18	(46,308)	(35,303)
Net current assets		1,323,890	1,226,568
Total assets less current liabilities		1,387,420	1,303,615
Creditors: Amounts falling due after more than one year	19	(150,000)	(150,000)
Net assets		1,237,420	1,153,615
Funds of the Charity:			
Restricted income funds			
Restricted funds		172,256	167,256
Unrestricted income funds			
Unrestricted funds		1,065,164	986,359
Total funds	21	1,237,420	1,153,615

The financial statements on pages 13 to 29 were approved by the Trustees, and authorised for issue on 27 March 2023 and signed on their behalf by:

.....
J Rymer
Trustee

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Cash Flow Statement for the Year Ended 30 September 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		83,805	132,810
Adjustments to cash flows from non-cash items			
Depreciation	7	20,559	4,123
Investment income	5	(459)	(432)
Revaluation of investments		-	604
		<u>103,905</u>	<u>137,105</u>
Working capital adjustments			
Decrease in stocks	15	274	3,050
Decrease/(increase) in debtors	16	116,247	(120,408)
Increase in creditors	18	<u>11,005</u>	<u>5,164</u>
Net cash flows from operating activities		<u>231,431</u>	<u>24,911</u>
Cash flows from investing activities			
Interest receivable and similar income	5	459	338
Purchase of tangible fixed assets	14	(7,042)	(67,330)
Sale of investments		-	13,348
Income from dividends	5	<u>-</u>	<u>94</u>
Net cash flows from investing activities		<u>(6,583)</u>	<u>(53,550)</u>
Net increase/(decrease) in cash and cash equivalents		224,848	(28,639)
Cash and cash equivalents at 1 October		<u>1,070,004</u>	<u>1,098,643</u>
Cash and cash equivalents at 30 September		<u><u>1,294,852</u></u>	<u><u>1,070,004</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Notes to the Financial Statements for the Year Ended 30 September 2022

1 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The League Of Friends Of The Royal United Hospitals (Bath) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The year has seen the charity emerge from the restrictions placed on it by the pandemic. This has brought about a significant improvement in the charity's financial position with increases in the turnover and profitability of the core retail businesses.

The trustees have reviewed the charity's operations and regularly monitor the charity's financial commitments, cash reserves, margins and overheads to ensure the future of the charity. Accordingly, they continue to adopt the going concern basis in preparing the report of the trustees and financial statements.

Income and endowments

Donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Charitable activities

Income generated from charitable activities is comprised of the fair value of consideration received for the sale of goods in the ordinary course of the Charity's activities. Income is shown net of value added tax, returns, rebates and discounts.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

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

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200 or more are initially recorded at historical cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Cafe at B18 fittings	25% reducing balance
Friends shop fittings	25% reducing balance

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

2 Income from donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	2022 £	2021 £
Donations and legacies;					
Donations from individuals		10,903	-	10,903	14,761
Legacies		50,504	5,000	55,504	180,356
Street collection income		770	-	770	697
Grants, including capital grants;					
Government grants	10	-	-	-	48,168
		<u>62,177</u>	<u>5,000</u>	<u>67,177</u>	<u>243,982</u>

£62,177 (2021 - £76,726) of the income above was attributable to unrestricted funds and £5,000 (2021 - £167,256) attributable to restricted funds.

3 Income from charitable activities

	Unrestricted funds General £	2022 £	2021 £
Cafe at B18 takings	191,111	191,111	69,487
Friends shop takings	<u>418,500</u>	<u>418,500</u>	<u>319,567</u>
	<u>609,611</u>	<u>609,611</u>	<u>389,054</u>

All of the above income was attributable to unrestricted funds in 2022 and 2021.

The League Of Friends Of The Royal United Hospitals (Bath)

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**Notes to the Financial Statements for the Year Ended 30 September 2022
(continued)**

4 Income from other trading activities

	Unrestricted funds General £	2021 £	2021 £
Local fundraising	735	735	1,441
	<u>735</u>	<u>735</u>	<u>1,441</u>

All of the above income was attributable to unrestricted funds in 2022 and 2021.

5 Investment income

	Unrestricted funds General £	2022 £	2021 £
Income from dividends;			
Dividends receivable from other listed investments	-	-	94
Interest receivable and similar income;			
Interest receivable on bank deposits	459	459	338
	<u>459</u>	<u>459</u>	<u>432</u>

All of the above income was attributable to unrestricted funds in 2022 and 2021.

6 Other income

	Unrestricted funds General £	2022 £	2021 £
Other income	280	280	-
	<u>280</u>	<u>280</u>	<u>-</u>

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

All of the income above was attributable to unrestricted funds in 2022.

7 Expenditure on raising funds

a) Costs of generating donations and legacies

		Unrestricted funds General £	2022 £	2021 £
	Note			
Allocated support costs	9	27,926	27,926	8,176
Staff Costs		47,395	47,395	41,783
		<u>75,321</u>	<u>75,321</u>	<u>49,959</u>

b) Costs of trading activities

		Unrestricted funds General £	2022 £	2021 £
	Note			
Fundraising trading costs;				
Publicity		-	-	660
Other fundraising costs		649	649	615
		<u>649</u>	<u>649</u>	<u>1,275</u>

All of the above expenditure was attributable to unrestricted funds in 2022 and 2021.

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	2022 £	2021 £
Cafe at B18		97,970	97,970	32,775
Friends shop		259,760	259,760	205,707
Donations to the RUH		28,841	28,841	47,521
Support costs		4,724	4,724	4,833
Staff costs		111,369	111,369	144,871
Repayment of furlough		318	318	-
Bookkeeping fees		8,943	8,943	8,816
Governance costs		6,562	6,562	5,738
		<u>518,487</u>	<u>518,487</u>	<u>450,261</u>

	Activity undertaken directly £	Activity support costs £	2022 £	2021 £
Cafe at B18	155,807	3,091	158,898	122,909
Friends shop	322,552	8,196	330,748	279,832
Donations to RUH	28,841	-	28,841	47,520
	<u>507,200</u>	<u>11,287</u>	<u>518,487</u>	<u>450,261</u>

All of the above expenditure was attributable to unrestricted funds in 2022 and 2021.

Included within the expenditure analysed above are governance costs of £6,562 (2021 - £5,738) which relate directly to charitable activities. See note 9 for further details.

The League Of Friends Of The Royal United Hospitals (Bath)

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**Notes to the Financial Statements for the Year Ended 30 September 2022
(continued)**

9 Analysis of governance and support costs

Raising funds expenditure

Costs of generating donations and legacies

		Unrestricted funds		
	Basis of allocation	General £	2022 £	2021 £
Other resources expended - insurance, stationery etc.	A	27,926	27,926	8,176

Charitable activities expenditure

		Unrestricted funds		
	Basis of allocation	General £	2022 £	2021 £
Governance costs		6,562	6,562	5,738

Basis of allocation

Reference	Method of allocation
A	Directly attributable

Governance costs

	Unrestricted funds		
	General £	2022 £	2021 £
Independent examiner fees			
Examination of the financial statements	2,860	2,860	2,600
Other fees paid to examiners	3,427	3,427	3,100
Other governance costs	275	275	38
	<u>6,562</u>	<u>6,562</u>	<u>5,738</u>

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

10 Government grants

Any amounts received during the year in respect of grants were for the Coronavirus Job Retention Scheme and support given from local council. All amounts included are shown in note 2.

The amount of grants recognised in the financial statements was £- (2021 - £48,168).

11 Trustees remuneration and expenses

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

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

12 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	146,401	157,340
Social security costs	9,953	10,075
Pension costs	2,410	2,230
Compensation payments	-	17,009
	<u>158,764</u>	<u>186,654</u>

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

	2022	2021
	No	No
Staff	<u>9</u>	<u>11</u>
	2022	2021
	No	No
Cafe at B18	3	4
Friends shop	4	5
Administration/Governance	2	2
Total staff	<u>9</u>	<u>11</u>

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

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

The total employee benefits of the key management personnel of the Charity were £59,278 (2021 - £47,711).

13 Taxation

The Charity is a registered charity and is therefore exempt from taxation to the extent that such income or gains are applied exclusively for charitable purposes.

14 Tangible fixed assets

	Friends shop fittings £	Cafe at B18 fittings £	Total £
Cost			
At 1 October 2021	145,020	68,048	213,068
Additions	<u>3,455</u>	<u>3,587</u>	<u>7,042</u>
At 30 September 2022	<u>148,475</u>	<u>71,635</u>	<u>220,110</u>
Depreciation			
At 1 October 2021	76,893	59,128	136,021
Charge for the year	<u>17,895</u>	<u>2,664</u>	<u>20,559</u>
At 30 September 2022	<u>94,788</u>	<u>61,792</u>	<u>156,580</u>
Net book value			
At 30 September 2022	<u>53,687</u>	<u>9,843</u>	<u>63,530</u>
At 30 September 2021	<u>68,127</u>	<u>8,920</u>	<u>77,047</u>

The Friends shop additions are £3,455 because the final invoice to SMC phase 1 totalling £2,782 was included in previous years additions.

15 Stock

	2022 £	2021 £
Cafe at B18 stock	2,290	1,736
Friends shop stock	<u>8,915</u>	<u>9,743</u>
	<u>11,205</u>	<u>11,479</u>

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

16 Debtors

	2022	2021
	£	£
Trade debtors	381	108
Accrued income	63,760	170,931
VAT recoverable	-	9,349
	<u>64,141</u>	<u>180,388</u>

17 Cash and cash equivalents

	2022	2021
	£	£
Cash on hand	5,477	3,538
Cash at bank	1,263,540	312,902
Short-term deposits	25,835	753,564
	<u>1,294,852</u>	<u>1,070,004</u>

18 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	17,537	14,481
Other taxation and social security	959	779
VAT liability	8,711	-
Other creditors	13,153	12,197
Accruals	5,948	7,846
	<u>46,308</u>	<u>35,303</u>

19 Creditors: amounts falling due after one year

	2022	2021
	£	£
Accruals	<u>150,000</u>	<u>150,000</u>

20 Commitments

Other financial commitments

The Trustees have approved a donation of £125,000 to the Breast Care Department of the Royal United Hospital (Bath) and funds of £124,842 were paid to the hospital in January 2023.

The Charity has an operating lease agreement with the Royal United Hospital Bath to pay an annual nominal rental payment of £200 including VAT. The expiry date of the lease is 31 October 2025.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

**Notes to the Financial Statements for the Year Ended 30 September 2022
(continued)**

21 Funds

	Balance at 1 October 2021 £	Incoming resources £	Resources expended £	Balance at 30 September 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted general fund	986,359	673,262	(594,457)	1,065,164
Total unrestricted funds	986,359	673,262	(594,457)	1,065,164
Restricted funds				
Breast Care Unit	167,256	-	-	167,256
Pediatric Oncology	-	5,000	-	5,000
Total restricted funds	167,256	5,000	-	172,256
Total funds	1,153,615	678,262	(594,457)	1,237,420

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/ (losses) £	Balance at 30 September 2021 £
Unrestricted funds						
<i>General</i>						
Unrestricted general fund	870,805	467,653	(501,495)	150,000	(604)	986,359
<i>Designated</i>						
Designated fund	150,000	-	-	(150,000)	-	-
Total unrestricted funds	1,020,805	467,653	(501,495)	-	(604)	986,359
Restricted						
Breast Care Unit	-	167,256	-	-	-	167,256
Total funds	1,020,805	634,909	(501,495)	-	(604)	1,153,615

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2022 (continued)

The specific purposes for which the funds are to be applied are as follows:

The Charity maintains a general fund which is unrestricted and represents funds which are expendable at the direction of the Trustees in furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment.

The designated fund represents funds which may assist with a shop re-fit.

The restricted funds are funds which the donor has specified for a specific purpose.

Breast Care Unit - expenditure is restricted to the Breast Care Unit. See page 5 and note 20.

Pediatric Oncology - expenditure is restricted to Pediatric Oncology.

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2022 £
Tangible fixed assets	63,530	-	63,530
Current assets	1,197,942	172,256	1,370,198
Current liabilities	(46,308)	-	(46,308)
Creditors over 1 year	(150,000)	-	(150,000)
Total net assets	<u>1,065,164</u>	<u>172,256</u>	<u>1,237,420</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2021 £
Tangible fixed assets	77,047	-	77,047
Current assets	1,094,615	167,256	1,261,871
Current liabilities	(35,303)	-	(35,303)
Creditors over 1 year	(150,000)	-	(150,000)
Total net assets	<u>986,359</u>	<u>167,256</u>	<u>1,153,615</u>

23 Related party transactions

There were no related party transactions in the year except those mentioned in Note 11.

Accounts

Charity registration number: 1176686



The League Of Friends Of The Royal United Hospitals (Bath)

known as

Friends Of The RUH

Annual Report and Financial Statements

for the Year Ended 30 September 2021

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

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The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report

The Trustees present the annual report together with the financial statements of the Charity for the year ended 30 September 2021.

The League of Friends of the Royal United Hospital (Bath) (the 'Friends') is a Charitable Incorporated Organisation - registered charity number 1176686. The principal office is at the Royal United Hospitals - Bath NHS Foundation Trust, Combe Park, Bath, BA1 3NG. Its Governing Document is its Constitution adopted on 15 January 2018, amended by resolution dated 18 June 2019.

Objectives and activities

Objects and aims

The object of the League of Friends of the Royal United Hospitals (Bath) is to preserve and protect the health of patients of the Royal United Hospitals by providing and assisting in the provision of facilities, support services and equipment not normally provided by the statutory authorities.

Fundraising disclosures

Our main source of regular income is through our retail operations - the Friends of the RUH Shop and the Friends' Coffee Shop.

We do not employ any professional fundraisers. However, we usually hold an annual raffle. We place collection boxes in our retail units, and at a number of locations throughout the hospital. We do receive some funds in the form of legacies, in memoriam collections, and from supporters of the charity.

We do not employ any third-party fundraising agencies or have any activities carried out on our behalf or by commercial participators.

We are not aware of any failures to comply with fundraising standards or related schemes of regulation by us or others acting on our behalf.

During 2020-21 we did not receive any suppression requests through the Fundraising Preference Scheme.

We received no complaints about our fundraising activities during 2020-21.

Public benefit

The trustees confirm that the Charity complies with The Charities Act 2011 with regard to public benefit requirements.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report

Achievements and performance

The year was dominated by the COVID 19 pandemic and this has had a big effect on our retail and volunteering activities.

Retail Trading

Our two retail operations - the Friends of the RUH Shop in the Atrium and the Friends Coffee Shop by Department B18 are vitally important to the charity as this is the source of most of our income needed to fund the management of our volunteers and grant aid resources that benefit the patients.

The Friends of the RUH Shop stocks a wide range of merchandise including sandwiches, ready meals, newspapers, toiletries, groceries, greeting cards, soft drinks, and sweets and snacks.

The Coffee Shop by B18 was opened by Mary Berry in 2014. The Coffee Shop complements the hospital's catering facilities by offering homemade sandwiches, baguettes, light lunches, barista coffee, soft drinks, and a tranquil environment not available elsewhere in the hospital.

Our retail business has been hit very hard by the pandemic with the numbers attending the hospital as either a patient or visitor greatly reduced and hospital staff has been encouraged to work from home wherever possible. In the year under review, the Shop takings were £319,567 compared with £501,650 in 2020 and £719,794 in 2019. At the same time, Coffee Shop takings for the year were £69,487 compared with £124,567 in 2020 and £242,778 in 2019.

It has long been the aim of the Trustees to have the Friends of the RUH shop refitted. The shop opened more than 20 years ago and was generally looking very tired and dated. For many months the trustees worked with colleagues in the Trust's Estates department to redesign the shop layout to provide an airy and more contemporary retail space with much-improved wheelchair access which is a credit to both the Trust and the charity. Work took place in August and it was a very special occasion when the refitted shop opened on 6 September. We are pleased with the outcome and have received many compliments from customers old and new. In making the changes the charity was most fortunate to have the assistance of local marketing consultant, Ronny Helvey who did so much to help the Charity design and deliver the refitted shop. The trustees are also very appreciative of the assistance received from RPF Projects, SMC Contracts, and Starke Creative.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report

Volunteering

The Trustees are most appreciative of the commitment and dedication of its volunteers. The volunteers' work is greatly valued by all associated with the hospital and letters of thanks for acts of kindness are often received.

Up to March 2020, there were over 300 volunteers contributing around 40,000 hours per annum, but as a result of the pandemic, many of the volunteers had to stand down and the number of volunteer hours was greatly reduced. Numbers are gradually improving and over the year under review, there has been a cohort of around 50 to 60 active volunteers contributing almost 10,000 hours.

The list below shows the range of volunteering activities during the year

- Breast Feeding Peer Support
- Children's Ward Support (Project Search)
- Doctor's Mess Support
- Emergency Department Runner
- Estates Volunteering
- FRUH Christmas Activities
- FRUH Coffee Shop
- FRUH Shop
- Gardening Maintenance
- Housekeeping
- Oncology Welcome Volunteer
- MAU - Specialist Ward Support
- Spiritual Care
- Mass Vaccination Centre Support
- Ward Induction Shifts
- Ward Volunteer - Combe Ward
- Ward Volunteer - Emergency Dept.
- Ward Volunteer - Forrester-Brown
- Ward Volunteer - Old Persons Assessment Unit (OPAU)
- Ward Volunteer - Oncology
- Ward Volunteer - Phillip-Yeoman
- Welcome Volunteers

Among the achievements was the creation of post COVID ward-based roles in Phillip Yeoman, Combe, Forrester Brown, and OPAU. The re-establishment of the Welcome Volunteers (Guides) and Emergency Dept. roles and assisting 3SG with their set up of the Vaccination Centre volunteer processes.

Communications

For some time the Trustees have wanted to develop and improve the way the charity communicates with its members, volunteers, staff, and the public at large. Following an advertising campaign, the Charity was fortunate in being able to secure the services of three communications and marketing professionals as volunteers. Since joining the charity, the new team has been working to update the charity website, publish a regular and much-improved newsletter, and increase the Charity's social media presence.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Trustees' Report

Information Management

Work has been undertaken to improve the way the charity's data is stored, and ensure practices around data management are robust.

Donations to the RUH

The Charity sets aside its surplus profits in order to make donations to the RUH in accordance with its objectives. Due to the pandemic, the amount the charity was able to donate was greatly reduced as the Board sought to manage the charity's finances. In total £47,520 in cash terms was given for the following:

- Patient Activity Packs
- 18 Hanging Baskets displayed at the Main entrance and Princess Anne Wing
- Emergency Toiletries Packs
- Garden Maintenance
- Christmas Gifts for Patients
- Fibre Optic Endoscopic Evaluation of Swallowing
- Distraction Activities for Adults
- Patient Lockers for Parry Ward
- Portable Baby Weighing Scales and Case
- Intra Oral Scanner

The charity's volunteer services team is responsible for recruiting volunteers and managing volunteering operations in the RUH. The cost to the charity of providing the team is an indirect financial benefit to the RUH of over £60,000.

The Trustees previously approved a donation of £150,000 for the provision of a series of Patient Service Columns in the Intensive Therapy Unit. Due to the pandemic, it has not been possible for this work to be undertaken.

The prevalence of COVID meant that the Trust had to increase the number of ITU beds in the hospital. The Trust is in the process of deciding on the future location of ITU and how many ITU beds it requires to meet normal operational needs. The Trust will announce its intentions in due course.

This means that the purchase of the equipment will be delayed even further. The Charity Trustees recognize the immense benefit the Columns will have for both the patients and hospital staff and will continue to hold the money in reserve pending the Trust's decision.

The charity received a most generous legacy of £167,000 to support the work of the Breast Care Department. The trustees are working with the hospital management to identify a suitable project.

Trustees

The year under review saw two changes in Trustees. In May, the charity bid farewell to Pat Ost who retired after more than 13 years on the Board. During his time as a trustee Pat had provided the Board with professional advice on legal matters and had done much to represent the views and needs of the volunteers.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report

The trustees and their respective roles are;

Bernard Rymer - Chair

Jane Rymer - Treasurer

Madeline Baker - Grants Committee & Volunteer Representative

Graham Hart - Grants Committee & Volunteer Representative

Paul Satterly - Lead Trustee for Volunteering

Dave Donaghy - Lead Trustee for Information Management

Andrea Pierce - Lead Trustee for Legal Matters

Philip Addis - Lead Trustee for Retail Matters

We continue to look for people with appropriate business and professional skills to join the Board or to assist us with one-off projects.

Lease

Following negotiations with the Trust the charity was able to renegotiate the lease for the Friends of the RUH shop, the Coffee Shop and the Volunteers' Office for a further four years to October 2025.

Management of staff and volunteers

The pandemic placed significant pressure on the staff. The Trustees wish to place on record their thanks to the staff especially Mark Vincent, Retail Manager, and his team who kept the Friends of the RUH shop open throughout the pandemic.

The Trustees closely monitored operations and costs throughout the period and regrettably had to take the decision to make seven staff redundant on 31 March 2021. The Trustees were saddened about having to take this decision and are deeply appreciative of the work and support given to the charity by the staff concerned over many years.

Volunteer Manager, Samantha Nolan, left the charity in February 2021 to take up an appointment with a hospital in the London area. The Trustees wish to place on record their thanks and appreciation for Samantha's 13 years' service with the charity.

During the year we welcomed three new members of staff. In April Sarah Collins started working in the Coffee Shop as our Catering Supervisor. In July, Pippa Weaver became our Volunteer Manager and Wendy Bull joined our catering team.

Financial review

The Friends were generously supported by donations and fundraising. A total of £243,982 (2020 - £178,457) was received in this way. This amount included legacies of £180,356 (2020 - £121,253) of which £167,256 came from the Estate of the Late Barbara Phillips for the benefit of the Breast Care Unit. The deficit from primary trading activities was £12,467 (2020 - surplus of £86,522). Full details of the financial activities for the year are given in the attached financial statements. Reserves carried forward for the future were £1,153,615 (£1,020,805).

Policy on reserves

Reserves are held for future expenditure on the Objects of the Friends, with adequate reserves, at least £200,000, retained to enable the prudent management of any unforeseen circumstances.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report

Restricted Funds

In October 2020 the Charity became aware of a very generous legacy from the Estate of the Late Barbara Phillips. The first tranche of the money was received in October 2021 and when the final sum is received the legacy will amount to £167,256.

It is a requirement of the Will that the money shall only be used for the benefit of the Breast Care Unit. As a consequence, the sum is shown in the financial statements as a restricted fund. The Trustees are working with the hospital's senior management to identify a suitable project for the application of the legacy.

Designation of Funds

For some considerable time, the Trustees have been working closely with the RUH management to refurbish the Friends Shop. The work was carried out in August 2021. The designated fund of £150,000 shown in the 2020 accounts has now been reduced to nil.

Principal funding sources

The sole beneficiary of the charity's funding is the Royal United Hospitals Foundation Trust.

The Charity sets aside its surplus profits in order to make donations to the hospital in accordance with its objectives. During the year donations amounting to £47,520 were paid to the Trust.

Investment policy and objectives

The overall investment objective is to produce the best financial return with the least level of risk. To this end only cash investments shall be allowed. No other investments activity is sanctioned i.e. purchase of shares, land acquisition for rent or sale.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report

Risk management

The Trustees actively review the major risks that the Charity faces and are confident that the systems in place and reserves held are adequate to mitigate these risks.

Decision making

The Board regularly reviews matters are reserved to the Board and which can be delegated. It collectively exercises the powers of delegation to individual trustees and staff.

The Board describes its 'delegations' framework in a document that provides sufficient detail and clear boundaries that the delegations can be clearly understood and carried out.

The Board does not currently have a committee structure. The matter is under consideration and if adopted suitable terms of reference and membership will be drawn up and reviewed regularly by the board.

The Royal United Hospitals Trust provides the charity with a number of services, including IT, and payroll. Human Resources advice is provided by Moorepay and bookkeeping services by Mutu.

The Board assures itself that this work is carried out in the interests of the Charity and in line with its values and the agreement between the charity and supplier.

The Board regularly checks the Charity's key policies and procedures to ensure that they still support, and are adequate for, the delivery of the Charity's aims.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report

Plans for future periods

Grants to the RUH

Since the end of the year under review, the Trustees have made available to the Trust the sum of £100,000 for grants to purchase facilities that benefit the patients. Hospital Wards and departments have been invited to submit bids.

The Trustees will monitor the health of the charity's finances and if practical will make further sums available in the coming months.

Volunteering

The management of volunteers is a key aspect of the Charity's work. When the prevalence of COVID recedes the aim will be to rebuild and grow volunteer numbers. The initial aim is to move to 200-300 active volunteers with a recruiting campaign delivering around 15 new volunteers each month. The staff team will be looking to target returning volunteers, vaccination centre volunteers, retired NHS staff, health, and social care students. Further recruitment initiatives will be designed to encourage under-represented groups, and alongside the RUH, there will be a scheme for 16-18 year olds looking for career opportunities within the NHS.

Action will be taken to rebuild and develop the 'community feel' of the charity through events, communications, and contact between volunteers. There will also be a focus on showcasing volunteering opportunities and encouraging applications via the website and social media channels.

Friends of the RUH Shop

The trustees are working with the RUH Trust to agree on some much-needed improvements to the storeroom. It is hoped that this work will come to fruition before the end of the year. Changes will also be made to the merchandise to reflect current demands for healthy, plant-based, and well-being goods.

Friends Coffee Shop

The food preparation area in the Coffee Shop is very limited and not conducive to current operational needs. The trustees, with support from Ronny Helvey, are reviewing the facilities to see if some improvements can be made. The trustees are also looking to see if changes can be made to the patio area to provide sufficient shelter to allow the area to be used during inclement times. If suitable solutions can be found the work will be undertaken during the second half of the financial year.

Governance Arrangements

The Governance Policies and Procedures will be reviewed to ensure that they continue to support the aims the charity. This includes the scheme of delegation that is essential for matters which are delegated amongst the Board Trustees and staff members. The Risk Register for the Charity will also be reviewed regularly to ensure that the risks to which the Charity are exposed to are documented and that appropriate controls are in place to mitigate against those risks.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report

Communications

The Trustees are looking to build on the work being undertaken to improve communications. To this end the Communications team is aiming to publish a monthly newsletter for volunteers and a charity information newsletter three times a year. Due to the pandemic, a lot of volunteers have either retired or do not feel that it is appropriate to return to volunteering at this time. Steps will be taken to re-engage with former volunteers to give them the opportunity to stay in contact with the charity. Social media is a very important means of informing people about the charity's activities. The Communications Team will work to expand the social media reach by using other platforms in addition to Facebook, namely Instagram and Twitter.

65th Anniversary

The charity celebrates its 65th Anniversary in 2022, a social event to celebrate the occasion will be held during the summer.

Structure, governance and management

Recruitment and appointment of Trustees

Trustees are appointed by the Board and elected at the Annual General Meeting on the basis of their enthusiasm for and commitment to the objects of the Charity. The aim is to have a Board consisting of trustees with business and professional skills, experience and expertise that mirrors the charity's governance needs and operational activities. In seeking new trustees, the charity advertises on its website, through social media channels, and through relevant third sector associations.

Induction and training of trustees

Potential new Trustees attend board meetings as an observer to familiarise themselves with the business and to test their suitability and enthusiasm for the work involved. If appointed, the new trustee is partnered with an existing Board member and attends suitable training courses.

Arrangements for setting key management personnel remuneration

The Trustees consider the Board of Trustees, Retail Manager, and the Volunteer Manager as comprising the key management personnel of the Charity in charge of directing and controlling the charity and running and operating the Charity on a day to day basis.

The Board reviews the pay and remuneration of its key management personnel. In making decisions the Board takes into consideration its commitments and market factors.

All Trustees give up their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in note 10 to the accounts.

Trustees are required to disclose all relevant interests and register them with the Chair and in accordance with the Charity's policy and withdraw from decisions where a conflict of interest arises.

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report

Reference and Administrative Details

Trustees	J Rymer, Treasurer M Baker G Hart P Ost (resigned 28 May 2021) B Rymer, Chairman P J Satterly A Pierce D Donaghy L Belsey (resigned 22 March 2021) P Addis K Sahoy (appointed 1 September 2021 and resigned 21 March 2022)
Principal Office	Friends of the RUH Royal United Hospital Combe Park Bath BA1 3NG
Charity Registration Number	1176686
Solicitors	Stone King Solicitors LLP 13 Queen Square Bath BA1 2HJ
Bankers	Lloyds Bank Plc
Independent Examiner	Milsted Langdon LLP Freshford House Redcliffe Way Bristol BS1 6NL

The League Of Friends Of The Royal United Hospitals (Bath)

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Trustees' Report

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom 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 11 April 2022 and signed on its behalf by:

J Rymer
Trustee

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Independent Examiner's Report to the trustees of The League Of Friends Of The Royal United Hospitals (Bath)

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 30 September 2021 which are set out on pages 13 to 33.

Respective responsibilities of Trustees and examiner

As the Charity's Trustees of The League Of Friends Of The Royal United Hospitals (Bath) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the The League Of Friends Of The Royal United Hospitals (Bath)'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

Since The League Of Friends Of The Royal United Hospitals (Bath)'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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 League Of Friends Of The Royal United Hospitals (Bath) 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 accounting 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.

G J Freeman ACA

Milsted Langdon LLP
Freshford House
Redcliffe Way
Bristol
BS1 6NL

14 April 2022

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Statement of Financial Activities for the Year Ended 30 September 2021

	Note	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and Endowments from:					
Donations and legacies	2	76,726	167,256	243,982	178,457
Charitable activities	3	389,054	-	389,054	626,217
Other trading activities	4	1,441	-	1,441	2,392
Investment income	5	432	-	432	5,842
Total income		<u>467,653</u>	<u>167,256</u>	<u>634,909</u>	<u>812,908</u>
Expenditure on:					
Raising funds	6	(51,234)	-	(51,234)	(61,152)
Charitable activities	7	<u>(450,261)</u>	<u>-</u>	<u>(450,261)</u>	<u>(547,257)</u>
Total expenditure		(501,495)	-	(501,495)	(608,409)
Gains/losses on investment assets		<u>(604)</u>	<u>-</u>	<u>(604)</u>	<u>(1,477)</u>
Net (expenditure)/income		<u>(34,446)</u>	<u>167,256</u>	<u>132,810</u>	<u>203,022</u>
Net movement in funds		(34,446)	167,256	132,810	203,022
Reconciliation of funds					
Total funds brought forward		<u>1,020,805</u>	<u>-</u>	<u>1,020,805</u>	<u>817,783</u>
Total funds carried forward	21	<u><u>986,359</u></u>	<u><u>167,256</u></u>	<u><u>1,153,615</u></u>	<u><u>1,020,805</u></u>

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

The funds breakdown for 2020 is shown in note 21.

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

**(Registration number: 1176686)
Balance Sheet as at 30 September 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	77,047	13,840
Investments	14	-	13,952
		<u>77,047</u>	<u>27,792</u>
Current assets			
Stocks	15	11,479	14,529
Debtors	16	180,388	59,980
Cash at bank and in hand	17	1,070,004	1,098,643
		1,261,871	1,173,152
Creditors: Amounts falling due within one year	18	<u>(35,303)</u>	<u>(180,139)</u>
Net current assets		<u>1,226,568</u>	<u>993,013</u>
Total assets less current liabilities		1,303,615	1,020,805
Creditors: Amounts falling due after more than one year	19	<u>(150,000)</u>	-
Net assets		<u>1,153,615</u>	<u>1,020,805</u>
Funds of the Charity:			
Restricted income funds			
Restricted funds	21	167,256	-
Unrestricted income funds			
Unrestricted funds		<u>986,359</u>	<u>1,020,805</u>
Total funds	21	<u>1,153,615</u>	<u>1,020,805</u>

The financial statements on pages 13 to 33 were approved by the Trustees, and authorised for issue on 11 April 2022 and signed on their behalf by:

J Rymer
Trustee

The League Of Friends Of The Royal United Hospitals (Bath)

known as Friends Of The RUH

Cash Flow Statement for the Year Ended 30 September 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income		132,810	203,022
Adjustments to cash flows from non-cash items			
Depreciation	6	4,123	2,908
Investment income	5	(432)	(5,842)
Revaluation of investments		604	1,477
		<u>137,105</u>	<u>201,565</u>
Working capital adjustments			
Decrease in stocks	15	3,050	628
Increase in debtors	16	(120,408)	(58,692)
Increase/(decrease) in creditors	18	5,164	(35,292)
Net cash flows from operating activities		<u>24,911</u>	<u>108,209</u>
Cash flows from investing activities			
Interest receivable and similar income	5	338	5,460
Purchase of tangible fixed assets	13	(67,330)	(5,993)
Sale of investments		13,348	-
Income from dividends	5	94	382
Net cash flows from investing activities		<u>(53,550)</u>	<u>(151)</u>
Net (decrease)/increase in cash and cash equivalents		(28,639)	108,058
Cash and cash equivalents at 1 October		<u>1,098,643</u>	<u>990,585</u>
Cash and cash equivalents at 30 September		<u>1,070,004</u>	<u>1,098,643</u>

All of the cash flows are derived from continuing operations during the above two periods.

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2021

1 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The League Of Friends Of The Royal United Hospitals (Bath) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

In light of the rapid global spread of the Coronavirus "COVID-19" in early 2020, the Trustees have reviewed the Charity's operations and, as described in the Trustee's Report, have taken steps to ensure the Charity is able to continue to operate at a reduced level during the pandemic. The Trustees continue to monitor the charity's existing financial commitments and ongoing operational overheads and will take such remedial action as necessary to help ensure the future of the charity.

The level of the Charity's cash reserves is such that the Trustees consider the charity to be a going concern. Accordingly, they continue to adopt the going concern basis in preparing the report of the Trustees and financial statements.

Income and endowments

Donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2021

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Charitable activities

Income generated from charitable activities is comprised of the fair value of consideration received for the sale of goods in the ordinary course of the Charity's activities. Income is shown net of value added tax, returns, rebates and discounts.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

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

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees's meetings and reimbursed expenses.

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2021

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200 or more are initially recorded at historical cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Coffee shop fittings	25% reducing balance
Convenience shop fittings	25% reducing balance

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

The League Of Friends Of The Royal United Hospitals (Bath)

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Notes to the Financial Statements for the Year Ended 30 September 2021

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through surplus or deficit, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

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Derivative financial instruments

The Charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The Charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

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Notes to the Financial Statements for the Year Ended 30 September 2021

2 Income from donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	2021 £	2020 £
Donations and legacies;					
Donations from individuals		14,761	-	14,761	15,274
Legacies		13,100	167,256	180,356	121,253
Street collection income		697	-	697	1,408
Grants, including capital grants;					
Government grants	9	48,168	-	48,168	40,522
		<u>76,726</u>	<u>167,256</u>	<u>243,982</u>	<u>178,457</u>

£76,726 (2020 - £178,457) of the income above was attributable to unrestricted funds and £167,256 (2020 - £nil) attributable to restricted funds.

3 Income from charitable activities

	Unrestricted funds General £	2021 £	2020 £
Coffee shop takings	69,487	69,487	124,567
Convenience shop takings	319,567	319,567	501,650
	<u>389,054</u>	<u>389,054</u>	<u>626,217</u>

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All of the above income was attributable to unrestricted funds in 2021 and 2020.

4 Income from other trading activities

	Unrestricted funds General £	2021 £	2020 £
Local fundraising	1,441	1,441	2,392
	<u>1,441</u>	<u>1,441</u>	<u>2,392</u>

All of the above income was attributable to unrestricted funds in 2021 and 2020.

5 Investment income

	Unrestricted funds General £	2021 £	2020 £
Income from dividends; Dividends receivable from other listed investments	94	94	382
Interest receivable and similar income; Interest receivable on bank deposits	338	338	5,460
	<u>432</u>	<u>432</u>	<u>5,842</u>

All of the above income was attributable to unrestricted funds in 2021 and 2020.

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	2021 £	2020 £
Allocated support costs	8	8,176	8,176	8,886
Staff Costs		41,783	41,783	52,136
		<u>49,959</u>	<u>49,959</u>	<u>61,022</u>

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Notes to the Financial Statements for the Year Ended 30 September 2021

b) Costs of trading activities

	Note	Unrestricted funds General £	2021 £	2020 £
Fundraising trading costs;				
Publicity		660	660	130
Other fundraising costs		615	615	-
		<u>1,275</u>	<u>1,275</u>	<u>130</u>

All of the above expenditure was attributable to unrestricted funds in 2021 and 2020.

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	2021 £	2020 £
Coffee shop		32,775	32,775	47,777
Convenience shop		205,707	205,707	310,562
Donations to the RUH		47,521	47,521	7,562
Support costs		4,833	4,833	2,481
Staff costs		144,871	144,871	161,951
Bookkeeping fees		8,816	8,816	7,337
Governance costs		5,738	5,738	9,587
		<u>450,261</u>	<u>450,261</u>	<u>547,257</u>

	Activity undertaken directly £	Activity support costs £	2021 £	2020 £
Coffee shop	119,683	3,226	122,909	133,465
Convenience shop	272,487	7,345	279,832	406,230
Donations to RUH	47,520	-	47,520	7,562
	<u>439,690</u>	<u>10,571</u>	<u>450,261</u>	<u>547,257</u>

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All of the above expenditure was attributable to unrestricted funds in 2021 and 2020.

Included within the expenditure analysed above are governance costs of £5,738 (2020 - £9,587) which relate directly to charitable activities. See note 8 for further details.

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Notes to the Financial Statements for the Year Ended 30 September 2021

8 Analysis of governance and support costs

Raising funds expenditure

Costs of generating donations and legacies

		Unrestricted funds		
	Basis of allocation	General £	2021 £	2020 £
Other resources expended - insurance, stationery etc.	A	8,176	8,176	8,886

Charitable activities expenditure

		Unrestricted funds		
	Basis of allocation	General £	2021 £	2020 £
Governance costs		5,738	5,738	9,587

Basis of allocation

Reference	Method of allocation
A	Directly attributable

Governance costs

	Unrestricted funds		
	General £	2021 £	2020 £
Independent examiner fees			
Examination of the financial statements	2,600	2,600	2,500
Other fees paid to examiners	3,100	3,100	4,305
Legal fees	-	-	2,732
Other governance costs	38	38	50
	5,738	5,738	9,587

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Notes to the Financial Statements for the Year Ended 30 September 2021

9 Government grants

Any amounts received during the year in respect of grants were for the Coronavirus Job Retention Scheme and support given from local council. All amounts included are shown in note 2.

The amount of grants recognised in the financial statements was £48,168 (2020 - £40,522).

10 Trustees remuneration and expenses

During the year the Charity made the following transactions with Trustees:

J Rymer

£Nil (2020 - £79) of expenses were reimbursed to J Rymer during the year.

Mrs J Rymer runs the Friends Volunteer Gardening Team and was reimbursed costs in respect of plants, compost and other gardening ornaments for the Royal United Hospital Bath's gardens.

At the balance sheet date the amount due from J Rymer was £Nil (2020 - £Nil).

B Rymer

£Nil (2020 - £11) of expenses were reimbursed to B Rymer during the year.

Mr B Rymer was reimbursed costs in respect of gardening materials for the Royal United Hospital Bath's gardens.

At the balance sheet date the amount due from B Rymer was £Nil (2020 - £Nil).

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.

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Notes to the Financial Statements for the Year Ended 30 September 2021

11 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	157,340	205,510
Social security costs	10,075	6,731
Pension costs	2,230	1,726
Compensation payments	17,009	-
Other staff costs	-	120
	<u>186,654</u>	<u>214,087</u>

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

	2021	2020
	No	No
Staff	<u>11</u>	<u>18</u>
	2021	2020
	No	No
Coffee shop	4	7
Convenience shop	5	8
Administration/Governance	2	3
Total staff	<u>11</u>	<u>18</u>

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

The total employee benefits of the key management personnel of the Charity were £47,711 (2020 - £52,136).

12 Taxation

The Charity is a registered charity and is therefore exempt from taxation to the extent that such income or gains are applied exclusively for charitable purposes.

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Notes to the Financial Statements for the Year Ended 30 September 2021

13 Tangible fixed assets

	Convenience shop fittings £	Coffee shop fittings £	Total £
Cost			
At 1 October 2020	81,690	64,048	145,738
Additions	63,330	4,000	67,330
At 30 September 2021	145,020	68,048	213,068
Depreciation			
At 1 October 2020	75,294	56,604	131,898
Charge for the year	1,599	2,524	4,123
At 30 September 2021	76,893	59,128	136,021
Net book value			
At 30 September 2021	68,127	8,920	77,047
At 30 September 2020	6,396	7,444	13,840

14 Fixed asset investments

	2021 £	2020 £
Other investments	-	13,952

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 October 2020	13,952	13,952
Disposals	(13,952)	(13,952)
At 30 September 2021	-	-
Net book value		
At 30 September 2021	-	-
At 30 September 2020	13,952	13,952

Investments are carried at their fair value buy their quoted price in public markets. The basis of fair value is the equivalent to the year end market value, using bid prices.

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Notes to the Financial Statements for the Year Ended 30 September 2021

15 Stock

	2021	2020
	£	£
Coffee shop stock	1,736	558
Convenience shop stock	9,743	13,971
	<u>11,479</u>	<u>14,529</u>

16 Debtors

	2021	2020
	£	£
Trade debtors	108	72
Accrued income	170,931	58,575
VAT recoverable	9,349	1,333
	<u>180,388</u>	<u>59,980</u>

17 Cash and cash equivalents

	2021	2020
	£	£
Cash on hand	3,538	2,200
Cash at bank	312,902	891,689
Short-term deposits	753,564	204,754
	<u>1,070,004</u>	<u>1,098,643</u>

18 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	14,481	8,478
Other taxation and social security	779	934
Other creditors	12,197	15,877
Accruals	7,846	154,850
	<u>35,303</u>	<u>180,139</u>

19 Creditors: amounts falling due after one year

	2021	2020
	£	£
Accruals	<u>150,000</u>	<u>-</u>

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Notes to the Financial Statements for the Year Ended 30 September 2021

20 Commitments

Other financial commitments

The Trustees previously approved a donation of £150,000 for the provision of a series of Patient Service Columns in the Intensive Therapy Unit. Due to the pandemic, it has not been possible for this work to be undertaken.

The prevalence of COVID meant that the Trust had to increase the number of ITU beds in the hospital. The Trust is in the process of deciding on the future location of ITU and how many ITU beds it requires to meet normal operational needs. The Trust will announce its intentions in due course.

This means that the purchase of the equipment will be delayed even further. The Charity Trustees recognize the immense benefit the Columns will have for both the patients and hospital staff and will continue to hold the money in reserve pending the Trust's decision.

The Charity has an operating lease agreement with the Royal United Hospital Bath to pay an annual nominal rental payment of £200 including VAT. The expiry date of the lease is 31 October 2025.

21 Funds

	Balance at 1 October 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/ (losses) £	Balance at 30 September 2021 £
Unrestricted funds						
General						
Unrestricted general fund	870,805	467,653	(501,495)	150,000	(604)	986,359
Designated						
Designated fund	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>
Total unrestricted funds	1,020,805	467,653	(501,495)	-	(604)	986,359
Restricted funds						
Breast Care Unit	<u>-</u>	<u>167,256</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>167,256</u>
Total funds	<u>1,020,805</u>	<u>634,909</u>	<u>(501,495)</u>	<u>-</u>	<u>(604)</u>	<u>1,153,615</u>

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Notes to the Financial Statements for the Year Ended 30 September 2021

	Balance at 1 October 2019 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Balance at 30 September 2020 £
Unrestricted funds					
<i>General</i>					
Unrestricted general fund	667,783	812,908	(608,409)	(1,477)	870,805
<i>Designated</i>					
Designated fund	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Total funds	<u>817,783</u>	<u>812,908</u>	<u>(608,409)</u>	<u>(1,477)</u>	<u>1,020,805</u>

The specific purposes for which the funds are to be applied are as follows:

The Charity maintains a general fund which is unrestricted and represents funds which are expendable at the direction of the Trustees in furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment.

The designated fund represents funds which may assist with a shop re-fit.

The restricted funds are funds which the donor has specified for a specific purpose. Expenditure on restricted funds is restricted to the Cardiology Department.

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Notes to the Financial Statements for the Year Ended 30 September 2021

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 September 2021 £
Tangible fixed assets	77,047	-	77,047
Current assets	1,094,615	167,256	1,261,871
Current liabilities	(185,303)	-	(185,303)
Total net assets	<u>986,359</u>	<u>167,256</u>	<u>1,153,615</u>

	Unrestricted funds General £	Total funds at 30 September 2020 £
Tangible fixed assets	13,840	13,840
Fixed asset investments	13,952	13,952
Current assets	1,173,152	1,173,152
Current liabilities	(180,139)	(180,139)
Total net assets	<u>1,020,805</u>	<u>1,020,805</u>

23 Related party transactions

There were no related party transactions in the year except those mentioned in Note 10.