

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**

**Contents (continued)**

Trustees' Report	1 to 17
Independent Auditors' Report	18 to 21
Statement of Financial Activities	22
Balance Sheet	23
Cash Flow Statement	24
Notes to the Financial Statements	25 to 39

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

**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.

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

**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.

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

**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.

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

**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

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

**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
<hr/>	
<b>230,490</b>	

***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
<hr/>	
<b>13,552</b>	

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<b>£ 244,042</b>	<b>Total</b>



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

**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.

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

**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.*

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

**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.

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

**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.

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

**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

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

**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".*

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

**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."

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

**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.



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

**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.

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

**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)  
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)**

**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)**  
**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)**

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](http://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)**  
**known as the Friends of the RUH**

**Statement of Financial Activities for the Year Ended 30 September 2025**

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Income and Endowments from:</b>					
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
<b>Expenditure on:</b>					
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)
<b>Reconciliation of funds</b>					
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)**  
**known as the Friends of the RUH**

**(Registration number: 1176686)**  
**Balance Sheet as at 30 September 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	39,113	45,445
<b>Current assets</b>			
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>
<b>Creditors: Amounts falling due within one year</b>	17	<u>(333,965)</u>	<u>(259,712)</u>
<b>Net current assets</b>		<u>1,566,311</u>	<u>1,254,029</u>
<b>Net assets</b>		<u>1,605,424</u>	<u>1,299,474</u>
<b>Funds of the Charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		-	1,241
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,605,424</u>	<u>1,298,233</u>
<b>Total funds</b>	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)**  
**known as the Friends of the RUH**

**Cash Flow Statement for the Year Ended 30 September 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		305,950	(2,485)
<b>Adjustments to cash flows from non-cash items</b>			
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>
<b>Working capital adjustments</b>			
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>
<b>Cash flows from investing activities</b>			
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)**  
**known as the Friends of the RUH**

**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.

**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)**

***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.

**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)**

**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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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)**  
**known as the Friends of the RUH**

**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)**  
**known as the Friends of the RUH**

**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**

	<b>Unrestricted funds General £</b>	<b>2025 £</b>	<b>2024 £</b>
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**

	<b>Unrestricted funds General £</b>	<b>2025 £</b>	<b>2024 £</b>
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.

**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)**

**4 Income from other trading activities**

	<b>Unrestricted funds General £</b>	<b>2025 £</b>	<b>2024 £</b>
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**

	<b>Unrestricted funds General £</b>	<b>2025 £</b>	<b>2024 £</b>
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**

	<b>2025 £</b>	<b>2024 £</b>
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)**  
**known as the Friends of the RUH**

**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**

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

**b) Costs of trading activities**

	<b>Unrestricted funds General £</b>	<b>2025 £</b>	<b>2024 £</b>
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.

**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)**

**8 Expenditure on charitable activities**

		<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>2025 £</b>	<b>2024 £</b>
	<b>Note</b>				
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>

	<b>Activity undertaken directly £</b>	<b>Activity support costs £</b>	<b>2025 £</b>	<b>2024 £</b>
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.

**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)**

**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

**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)**

**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:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
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:

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

	<b>2025</b>	<b>2024</b>
	<b>No</b>	<b>No</b>
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).

**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)**

**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 £
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net book value</b>				
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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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 £
<b>Unrestricted funds</b>					
<b>General</b>					
Unrestricted general fund	1,202,233	1,749,326	(1,391,379)	13,244	1,573,424
<b>Designated</b>					
Volunteers Post	96,000	-	(50,756)	(13,244)	32,000
<b>Total unrestricted funds</b>	1,298,233	1,749,326	(1,442,135)	-	1,605,424
<b>Restricted funds</b>					
Memorial gardens	1,241	-	(1,241)	-	-
<b>Total funds</b>	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 £
<b>Unrestricted funds</b>					
<b>General</b>					
Unrestricted general fund	1,245,071	1,378,054	(1,324,892)	(96,000)	1,202,233
<b>Designated</b>					
Volunteers Post	-	-	-	96,000	96,000
<b>Total unrestricted funds</b>	1,245,071	1,378,054	(1,324,892)	-	1,298,233
<b>Restricted</b>					
Breast Care Unit	54,967	-	(54,967)	-	-
Memorial gardens	1,241	-	-	-	1,241
Dyson Centre	680	-	(680)	-	-
<b>Total restricted funds</b>	56,888	-	(55,647)	-	1,241
<b>Total funds</b>	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)**  
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**Notes to the Financial Statements for the Year Ended 30 September 2025 (Continued)**

**20 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Total funds at 30 September 2025 £</b>
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>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 September 2024 £</b>
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.