

LEAGUE OF FRIENDS QEQM HOSPITAL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

LEAGUE OF FRIENDS QEQM HOSPITAL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Pheils (Chair)	
	Mrs T L Cunard	
	Mrs L Judd	
	Mr J Scarlett (Treasurer)	
	Mrs S Scott (Secretary)	
	Ms S Walsh	
	Mr B Whitehead	
	Ms P Sandy	
	Ms Susan Leach	
	Ms Sharon Bastow	
	Mr Colin Miller	(Appointed 14 November 2024)
Charity number	210234	
Principal address	St Peter's Road Margate Kent England CT9 4AN	
Independent examiner	MMP Limited 64 High Street Broadstairs Kent England CT10 1JT	

LEAGUE OF FRIENDS QEQM HOSPITAL

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LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

Objectives and activities

The charity's objectives are to relieve patients of the QEQM Hospital who are sick, convalescent, disabled, handicapped or infirm and generally to support the work of the Hospital. There are no restrictions to limit the League's activities. There are no specific investment powers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance "Public Benefit: running a charity (PB2)".

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the League should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity has continued to meet its objectives during the year by providing amenities for the QEQM hospital. The amenities cost a total of £69,225(2024: £45,013).

The increased Coffee Shop income has meant that that is was necessary to register for VAT at the end of last year. Donations have increased this year and there has been additional funding from quiz nights and other fund raising events. The total raised by the charity this year is £153,635(2024: £138,181). In addition to this, the charity also received a legacy of £10,097(2024: £42,904)

The Trustees continue to publicise the work of the League of Friends to try to increase membership. The Trustees believe that the Charity is well-placed to meet the needs of patients and staff in the Queen Elizabeth the Queen Mother Hospital.

Financial review

Sufficient reserves are maintained to cover a full year's administrative costs. Funds are utilized only after they have been raised.

The Trustees have assessed to major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Structure, governance and management

The Charity is governed by its constitution as amended in October 1998, and is an un-incorporated Charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Pheils (Chair)

Mrs T L Cunard

Mrs L Judd

Mr J Scarlett (Treasurer)

Mrs S Scott (Secretary)

Ms S Walsh

Mr B Whitehead

Ms P Sandy

Ms Susan Leach

Ms Sharon Bastow

Mr Colin Miller

(Appointed 14 November 2024)

LEAGUE OF FRIENDS QEQM HOSPITAL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

New members are sought at all fundraising occasions and applications are duly vetted before appointment by a majority vote at a committee meeting of Trustees.

The Charity is run by a Committee of Members who meet monthly at the hospital. All of the Members are volunteers who receive no remuneration. The Charity is a member of the national umbrella organisation "Attend".

The trustees report was approved by the Board of Trustees.

.....
Mrs S Pheils (Chair)

Trustee

Dated:

LEAGUE OF FRIENDS QEQM HOSPITAL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEAGUE OF FRIENDS QEQM HOSPITAL

I report to the trustees on my examination of the financial statements of League of Friends QEQM Hospital (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

MMP Limited

64 High Street
Broadstairs
Kent
CT10 1JT
England

Dated:

LEAGUE OF FRIENDS QEQM HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Income from:</u>			
Donations and legacies	2	64,317	74,392
Other trading activities	3	99,416	106,693
Total income		163,733	181,085
<u>Expenditure on:</u>			
Raising funds	4	87,105	83,675
 <u>Charitable activities</u>			
Activities to benefit QEQM Hospital	5	71,476	47,043
Total charitable expenditure		71,476	47,043
Total expenditure		158,581	130,718
 Net income for the year/ Net movement in funds		5,152	50,367
 Fund balances at 1 April 2024		185,755	135,388
Fund balances at 31 March 2025		190,907	185,755

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

LEAGUE OF FRIENDS QEQM HOSPITAL

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks	9	1,800		1,763	
Cash at bank and in hand		197,167		185,443	
		<u>198,967</u>		<u>187,206</u>	
Creditors: amounts falling due within one year	10	<u>(8,060)</u>		<u>(1,451)</u>	
Net current assets			190,907		185,755
Income funds					
Unrestricted funds - general			190,907		185,755
			<u>190,907</u>		<u>185,755</u>

The financial statements were approved by the Trustees on

.....
Mrs S Pheils (Chair)
Trustee

.....
Mr J Scarlett (Treasurer)
Trustee

LEAGUE OF FRIENDS QEOM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

League of Friends QEOM Hospital is an unincorporated Charity registered in England, registered number 210234. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and legacies	54,220	31,488
Legacies receivable	10,097	42,904
	<u>64,317</u>	<u>74,392</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies

(Continued)

Analysis of income from donations and legacies is as follows:

Donations	45,434	23,615
Donations - Gift aid	57	1,578
Donations - CAF	110	220
Donations - Just giving/Easy fundraising	4,168	3,288
Donations - Charitable giving	1,500	-
Donations - Thursday night ladies darts	1,148	-
Charities Trust	-	1,000
Other	1,803	1,787
	<u>54,220</u>	<u>31,488</u>

3 Other trading activities

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Fundraising events	3,596	-
Shop income net of VAT	95,820	106,693
	<u>99,416</u>	<u>106,693</u>
Other trading activities	<u>99,416</u>	<u>106,693</u>

4 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
<u>Fundraising and publicity</u>		
Other fundraising costs	1,707	-
	<u>1,707</u>	<u>-</u>
<u>Trading costs</u>		
Operating charity shops	84,453	83,196
Other trading activities	945	479
	<u>85,398</u>	<u>83,675</u>
Trading costs	<u>85,398</u>	<u>83,675</u>
	<u>87,105</u>	<u>83,675</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Activities to benefit QEQM Hospital 2025 £	Activities to benefit QEQM Hospital 2024 £
Amenities	69,225	45,013
Share of support costs (see note 6)	1,189	1,250
Share of governance costs (see note 6)	1,062	780
	<u>71,476</u>	<u>47,043</u>

6 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Postage and stationery	22	-	22	157	-	157
Attend	1,127	-	1,127	1,073	-	1,073
Lottery registration	40	-	40	20	-	20
Legal and professional	-	222	222	-	-	-
Independent examiners remuneration	-	840	840	-	780	780
	<u>1,189</u>	<u>1,062</u>	<u>2,251</u>	<u>1,250</u>	<u>780</u>	<u>2,030</u>
Analysed between Charitable activities	<u>1,189</u>	<u>1,062</u>	<u>2,251</u>	<u>1,250</u>	<u>780</u>	<u>2,030</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Stocks

2025	2024
£	£

Stocks	1,800	1,763
	<u> </u>	<u> </u>

10 Creditors: amounts falling due within one year

2025	2024
£	£

Other taxation and social security	917	231
Trade creditors	-	440
Accruals and deferred income	7,143	780
	<u> </u>	<u> </u>
	8,060	1,451
	<u> </u>	<u> </u>

11 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

LEAGUE OF FRIENDS QEQM HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 List of Donations

Sandwich Bay TV's	1,551
Sofia sleeper chair	2,770
Document holder	35
Flotech Images	1,314
Self propel wheelchair	660
18x17 Black 22 solid metal fixed	620
IV access ultrasound	21,327
Croyde sleeper chair	4,491
Octoscan	13,500
Postura chairs	509
Smartphone eye imaging adaptor	197
Octoscan software	1,074
Discharge lounge TV	328
Roller blinds	2,166
Reclining armchair	9,842
Wheelchair accessories	495
Overbed table	2,640
Critical care visitors chairs	2,059
Therapy bobarth couch	1,603
Christmas gifts	2,044
	£ 69,225