

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

England & Wales · Charity number 211213

Details

Other names	THE LEAGUE OF FRIENDS OF THE MANSFIELD HOSPITAL GROUP
Status	Registered
Legal form	Other
Registered	1962-11-30
Register	View on the Charity Commission register

Contact

Address 46 Woburn Road
Pleasley
Mansfield
NG19 7RS

Phone 07896260075

Email stoneralph530@gmail.com

Activities

Objects: TO RELIEVE PATIENTS OF THE HOSPITALS SERVED BY THE LEAGUE WHO ARE SICK, CONVALESCENT, DISABLED, HANDICAPPED, INFIRM OR IN NEED OF FINANCIAL ASSISTANCE AND GENERALLY SUPPORT THE WORK OF THE SAID HOSPITALS.

Activities: To raise funds and give support to four local hospitals - Kings Mill Hospital ,Mansfield Community Hospital, Blossomwood Mental Health Unit and Shireoaks Mental Health Unit

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** MANSFIELD AND SUTTON IN ASHFIELD
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£51,000	£43,000	-	-
2024-09-30	£49,920	£29,232	-	-
2023-09-30	£53,605	£37,153	-	-
2022-09-30	£50,339	£112,516	-	-
2021-09-30	£44,137	£62,937	-	-

Trustees

Name	Role	Appointed
A dam Peter Jackson		2025-11-01
CHARLES DAWSON		2011-05-26
Carole Woodfield		2022-04-05
Colin Philip Nock		2023-09-19
David Leah		2014-01-16
Helen Heathcote		2023-09-19
Ian Woodfield		2022-04-05
JOHN CLAYTON ALLIN		
Kathleen Smith		2013-12-01
PATRICIA MARGARET BAILEY		
Ralph Stone		2013-07-01
Stuart Grasar		2014-01-16
Susan Walker		2021-08-17

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

England & Wales - Charity number 211213

Accounts

**LEAGUE OF HOSPITAL FRIENDS
(MANSFIELD AND SUTTON)**

Financial Statements

Unaudited

For the year ended 30 September 2025

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

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LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees	Mr J Allin (2009), Chairman Miss P Bailey (2010) Mr C G Dawson (2010) Mr S Grasar (2014) Mrs S Hopper (2022) Mr M Horrobin (2010) Mr D Leah (2014) Mrs K Smith (2013) Mr R Stone (2013), Treasurer Mrs S Walker (2021) Mrs C Woodfield (2022) Mr I Woodfield (2022) Mr C P Nock (2023)- co-opted Mrs H Heathcote (2023) - co-opted
Charity registered number	211213
Principal office	King's Mill Hospital Mansfield Road Sutton in Ashfield Nottinghamshire NG17 4JL
Accountant	Jonathan Wilson Chartered Accountant 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	Barclays Bank PLC 23 Market Place Mansfield Nottinghamshire NG18 1HT
Solicitors	Harrop White Vallance and Dawson 9/11 Albert Street Mansfield Nottinghamshire NG18 1EA
President	Mrs A Swan Parente MBE
Vice presidents	Mr A Callaghan Mr A Hopper

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

Secretary

King's Mill Hospital
Mansfield Road
Sutton in Ashfield
Nottinghamshire
NG17 4JL
01623 622515 (extension 6044)

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report together with the financial statements of the charity for the year from 1 October 2024 to 30 September 2025. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011 as amended by Update Bulletin 2 (effective January 2019).

Objectives and activities

a. Policies and objectives

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)'.

There have been no changes during the year.

Achievements and performance

a. Main achievements of the charity

This is the League's 77th year.

The Charity Commission estimates that due to the current financial climate up to 40% of charity shops are expected to close within the next 12 – 18 months. Most are experiencing reduced customer numbers in the shops.

Fortunately at the moment we appear to be better placed than most.

Income (from sales and events) for year ended 30 September 2024 was £49,920.

Income, as above, but for the year ended 30 September 2025 was £51,013.

Shop takings have been better than previously anticipated. Transactions by debit card have proved a great success such that 49% of the shops' totals are directly attributable to this method of payment.

Obviously with rising costs (rates, electricity etc) and the uncertainty surrounding the current financial state of the economy, there may be some difficult times ahead.

Figures from the period 2014 - 2024 established that the League has raised £627,568 for its charitable purposes.

There is no available documentation (so far) for the years 1948 - 2006 inclusive but a provisional total of £2.0 million for that period would not be unreasonable, and the addition of the 2014 - 2024 revenue would then bring a probable grand total of (approx) £2.7million.

The Trustees also agreed:

Christmas Funds for KMH	£4000
As above for Blossomwood and Shire Oaks	£700
Donation to KMH Flower Fund	£100

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

In line with the trustees' wishes to keep matters as simple and transparent as possible, and to ensure that donations received from our supporters and monies raised by our volunteers are available in full to meet our charitable objectives, we are retaining the sum of £62,000 which is the balance of a bequest received in a previous year, as a reserve. The interest on this sum will help to offset our modest but unavoidable administrative expenses. This sum is on deposit locally in the Mansfield Building Society with the balance being held in the bank current account with Barclays Bank PLC.

Structure, governance and management

a. Constitution

League of Hospital Friends (Mansfield and Sutton) is a registered charity, number 211213, and is constituted under a trust deed.

The League of Hospital Friends was formed in 1948 and its objects and powers are:

The object of the league shall be to relieve patients of the hospitals served by the league who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and generally to support the charitable work of the said hospitals. For the purpose of carrying out the above object, but not otherwise, the league shall have the following powers:

- to educate the public in the needs of patients of hospitals served by the league and to mobilise, encourage, foster and maintain the interest and support of the public in the said hospitals;
- to assist with the establishment of new leagues and to foster co-operation and intercommunication between leagues, other charitable institutions, local authorities, hospital authorities and National Health Service authorities;
- to give and exchange information and advice and to promote education in all matters relating to hospitals and hospital management, to promote research and to disseminate the results;
- to publish, or contribute to the publication of, any papers, books, periodicals, reports or other documents;
- to hold conferences, meetings, lectures, exhibitions and discussions;
- to recruit, and to assist in the recruitment of, voluntary workers in and for the hospitals served by the league;
- to raise funds and to invite and receive contributions from any person or persons or organisations whatsoever by way of subscription, donation or otherwise;
- to take and accept gifts of property, whether subject to any special trust or not, for the object of the league;
- to supplement the service by the hospitals served by the league for the health, welfare and comfort of the patients by the provision of facilities, buildings and equipment which may be required for the treatment of such patients, or for the efficient running of the hospitals;
- to provide, or assist in the provision of, amenities in the hospitals served by the league for patients and staff,

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Structure, governance and management (continued)

including the provision and running of hospital shops, hospital refreshment facilities, and the establishment of clubs and recreational facilities for the use and benefit of such persons;

- to undertake and execute any charitable trust;
- to do all such things as are necessary for the attainment of the above object.

The league provides amenities for patients, visitors and staff of the following hospitals:

King's Mill Hospital, Sutton in Ashfield, including Blossomwood and Shireoaks Mental Health Units
Mansfield Community Hospital, Mansfield

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

As a preliminary to appointment, potential trustees are identified by the current trustees and are invited to attend a meeting of the trustees to familiarise themselves with the charity and to establish whether they would like to become a trustee if invited to do so. Having established that a potential trustee may be interested in becoming a full trustee, the current trustees debate the issue and (if appropriate) issue an invitation to the potential trustee to attend the next meeting; at which time an election will take place and the candidate informed whether they have been appointed as a trustee.

Approved by order of the members of the board of trustees on 26 March 2026 and signed on their behalf by:

Mr S Grasar
Trustee

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

Independent Examiner's Report to the Trustees of League of Hospital Friends (Mansfield and Sutton) ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

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. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson FCA CTA

Dated: 7 April 2026

Jonathan Wilson

Chartered Accountant

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	1,671	1,671	1,230
Other trading activities	4	47,429	47,429	47,447
Investments	5	1,913	1,913	1,243
Total income		51,013	51,013	49,920
Expenditure on:				
Raising funds	6	23,559	23,559	23,080
Charitable activities	7	19,086	19,086	6,152
Total expenditure		42,645	42,645	29,232
Net movement in funds		8,368	8,368	20,688
Reconciliation of funds:				
Total funds brought forward		115,168	115,168	94,480
Net movement in funds		8,368	8,368	20,688
Total funds carried forward		123,536	123,536	115,168

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

The notes on pages 9 to 19 form part of these financial statements.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2025**

	Note	2025 £	2024 £
Fixed assets			
Investments	10	68,998	67,370
Current assets			
Debtors	11	3,684	2,193
Cash at bank and in hand		50,902	45,713
		<u>54,586</u>	<u>47,906</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(48)	(108)
Net current assets		<u>54,538</u>	<u>47,798</u>
Total net assets		<u><u>123,536</u></u>	<u><u>115,168</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	123,536	115,168
Total funds		<u><u>123,536</u></u>	<u><u>115,168</u></u>

The financial statements were approved and authorised for issue by the trustees on 26 March 2026 and signed on their behalf by:

Mr S Grasar
Trustee

Mr R Stone
Treasurer

The notes on pages 9 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

League of Hospital Friends (Mansfield and Sutton) 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.

1.2 Going concern

At the date of signing there is a degree of uncertainty about the economic impact of the wider geopolitical environment and the cost of living. The trustees continue to monitor the position closely however they believe that the charity will maintain its current level of activity and they therefore continue to adopt the going concern basis.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

1. Accounting policies (continued)

1.5 Interest receivable

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 institution with whom the funds are deposited.

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Accounting policies (continued)

1.12 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.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

The League of Hospital Friends (Mansfield and Sutton) is a charity registered in England, registration number 211213.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations		
Donations	1,261	1,261
In memoria donations	410	410
	1,671	1,671
	1,671	1,671
	Unrestricted funds 2024 £	Total funds 2024 £
Donations		
Donations	1,080	1,080
In memoria donations	150	150
	1,230	1,230
	1,230	1,230

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
Forest Town charity shop	13,067	13,067
Sutton charity shop	22,495	22,495
Fundraising events	11,867	11,867
	47,429	47,429

	Unrestricted funds 2024 £	Total funds 2024 £
Forest Town charity shop	14,590	14,590
Sutton charity shop	21,081	21,081
Fundraising events	11,776	11,776
	47,447	47,447

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Investment income - local cash	1,913	1,913
	1,913	1,913

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income - local cash	1,243	1,243
	1,243	1,243

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £
Forest Town charity shop costs	10,891	10,891
Sutton charity shop costs	8,226	8,226
Fundraising events costs	4,442	4,442
	23,559	23,559
	23,559	23,559

	Unrestricted funds 2024 £	Total funds 2024 £
Forest Town charity shop costs	9,966	9,966
Sutton charity shop costs	8,714	8,714
Fundraising events costs	4,400	4,400
	23,080	23,080
	23,080	23,080

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

7. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2025 £	Total 2025 £
Amenities and equipment	14,633	14,633
Subscriptions	525	525
Printing, stationery, postage and advertising	576	576
Sundries	704	704
Independent examiner's fees	2,148	2,148
Trustees' remuneration	500	500
	<u>19,086</u>	<u>19,086</u>

	Unrestricted funds 2024 £	Total 2024 £
Amenities and equipment	19,307	19,307
Amenities provision at start of year	(18,500)	(18,500)
Subscriptions	996	996
Printing, stationery, postage and advertising	1,289	1,289
Flowers	100	100
Sundries	312	312
Independent examiner's fees	2,148	2,148
Trustee's remuneration	500	500
	<u>6,152</u>	<u>6,152</u>

8. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>2,148</u>	<u>2,148</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

9. Trustees' remuneration and expenses

During the year, one or more trustees has been paid honorarium or has received from the charity. The value of trustees' honorarium was as follows:

		2025 £	2024 £
Mr R Stone (2013)	Honorarium	500	500

During the year ended 30 September 2025, expenses totalling £NIL were reimbursed or paid directly to no trustees for stationery (2024 - £91 to one trustee).

10. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 October 2024	67,370
Additions	1,628
At 30 September 2025	68,998
Net book value	
At 30 September 2025	68,998
At 30 September 2024	67,370

All the fixed asset investments are held in the UK and are represented by cash deposits with The Mansfield Building Society (2024 - The Mansfield Building Society).

11. Debtors

	2025 £	2024 £
Prepayments and accrued income	3,684	2,193

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

12. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>48</u>	<u>108</u>

13. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>119,900</u>	<u>113,083</u>
	2025	2024
	£	£
Financial liabilities		
Other financial liabilities measured at fair value through income and expenditure	<u>48</u>	<u>108</u>

Financial assets measured at fair value through income and expenditure comprise bank balances and fixed asset investments.

Other financial liabilities measured at fair value through income and expenditure comprise creditors and accruals.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

14. Statement of funds

Statement of funds - current year

	Balance at 1 October 2024 £	Income £	Expenditure £	Balance at 30 September 2025 £
Unrestricted funds				
General Funds	<u>115,168</u>	<u>51,013</u>	<u>(42,645)</u>	<u>123,536</u>

Statement of funds - prior year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
Unrestricted funds				
General Funds	<u>94,480</u>	<u>49,920</u>	<u>(29,232)</u>	<u>115,168</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Fixed asset investments	68,998	68,998
Current assets	54,586	54,586
Creditors due within one year	(48)	(48)
Total	<u>123,536</u>	<u>123,536</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	67,370	67,370
Current assets	47,906	47,906
Creditors due within one year	(108)	(108)
Total	<u>115,168</u>	<u>115,168</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

16. Operating lease commitments

At 30 September 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	2,355	4,710
Later than 1 year and not later than 5 years	-	2,355
	<u>2,355</u>	<u>7,065</u>

The following lease payments have been recognised as an expense in the statement of financial activities:

	2025	2024
	£	£
Operating lease rentals	7,910	7,910
Changes in lease payments arising from COVID-19 related rent concessions	-	-
	<u>7,910</u>	<u>7,910</u>

17. Related party transactions

There are no further related party transactions that require disclosure.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 1 - DONATIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	£
Ravenshead Club	151
Rushcliffe Rotary Club	500
Swain Family	20
Orwin Family	160
Barnes	430
	<hr/> 1,261 <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 2 - IN MEMORIA DONATIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	£
Mrs J Bent	410

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 3 - ANNUAL SUBSCRIPTIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

There were no subscriptions received in the year.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 4 - BOX COLLECTIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

There were no box collections received in the year.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 5 - FUNDRAISING PROCEEDS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

£

Fundraising committee

Coxmoor event	675
Fashion show	5,104
VE Day	1,027
Hostess events	5,061
	<hr/>
	11,867
	<hr/> <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 6 - AMENITIES AND EQUIPMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

£

Requests cleared in year from 1 October 2024

King's Mill Centre

Christmas presents for patients - King's Mill Hospital and Community Hospital	4,405
Equipment for one-stop eye clinic	8,556

Blossomwood

Christmas presents for patients	620
Table tennis table and bats	1,052

14,633

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 7 - AMENITIES PROVISIONS FOR 2024/2025
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

There were no requests at 30 September 2025.

**LEAGUE OF HOSPITAL FRIENDS
(MANSFIELD AND SUTTON)**

Financial Statements

Unaudited

For the year ended 30 September 2025

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

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LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees	Mr J Allin (2009), Chairman Miss P Bailey (2010) Mr C G Dawson (2010) Mr S Grasar (2014) Mrs S Hopper (2022) Mr M Horrobin (2010) Mr D Leah (2014) Mrs K Smith (2013) Mr R Stone (2013), Treasurer Mrs S Walker (2021) Mrs C Woodfield (2022) Mr I Woodfield (2022) Mr C P Nock (2023)- co-opted Mrs H Heathcote (2023) - co-opted
Charity registered number	211213
Principal office	King's Mill Hospital Mansfield Road Sutton in Ashfield Nottinghamshire NG17 4JL
Accountant	Jonathan Wilson Chartered Accountant 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	Barclays Bank PLC 23 Market Place Mansfield Nottinghamshire NG18 1HT
Solicitors	Harrop White Vallance and Dawson 9/11 Albert Street Mansfield Nottinghamshire NG18 1EA
President	Mrs A Swan Parente MBE
Vice presidents	Mr A Callaghan Mr A Hopper

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

Secretary

King's Mill Hospital
Mansfield Road
Sutton in Ashfield
Nottinghamshire
NG17 4JL
01623 622515 (extension 6044)

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report together with the financial statements of the charity for the year from 1 October 2024 to 30 September 2025. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011 as amended by Update Bulletin 2 (effective January 2019).

Objectives and activities

a. Policies and objectives

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)'.

There have been no changes during the year.

Achievements and performance

a. Main achievements of the charity

This is the League's 77th year.

The Charity Commission estimates that due to the current financial climate up to 40% of charity shops are expected to close within the next 12 – 18 months. Most are experiencing reduced customer numbers in the shops.

Fortunately at the moment we appear to be better placed than most.

Income (from sales and events) for year ended 30 September 2024 was £49,920.

Income, as above, but for the year ended 30 September 2025 was £51,013.

Shop takings have been better than previously anticipated. Transactions by debit card have proved a great success such that 49% of the shops' totals are directly attributable to this method of payment.

Obviously with rising costs (rates, electricity etc) and the uncertainty surrounding the current financial state of the economy, there may be some difficult times ahead.

Figures from the period 2014 - 2024 established that the League has raised £627,568 for its charitable purposes.

There is no available documentation (so far) for the years 1948 - 2006 inclusive but a provisional total of £2.0 million for that period would not be unreasonable, and the addition of the 2014 - 2024 revenue would then bring a probable grand total of (approx) £2.7million.

The Trustees also agreed:

Christmas Funds for KMH	£4000
As above for Blossomwood and Shire Oaks	£700
Donation to KMH Flower Fund	£100

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

In line with the trustees' wishes to keep matters as simple and transparent as possible, and to ensure that donations received from our supporters and monies raised by our volunteers are available in full to meet our charitable objectives, we are retaining the sum of £62,000 which is the balance of a bequest received in a previous year, as a reserve. The interest on this sum will help to offset our modest but unavoidable administrative expenses. This sum is on deposit locally in the Mansfield Building Society with the balance being held in the bank current account with Barclays Bank PLC.

Structure, governance and management

a. Constitution

League of Hospital Friends (Mansfield and Sutton) is a registered charity, number 211213, and is constituted under a trust deed.

The League of Hospital Friends was formed in 1948 and its objects and powers are:

The object of the league shall be to relieve patients of the hospitals served by the league who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and generally to support the charitable work of the said hospitals. For the purpose of carrying out the above object, but not otherwise, the league shall have the following powers:

- to educate the public in the needs of patients of hospitals served by the league and to mobilise, encourage, foster and maintain the interest and support of the public in the said hospitals;
- to assist with the establishment of new leagues and to foster co-operation and intercommunication between leagues, other charitable institutions, local authorities, hospital authorities and National Health Service authorities;
- to give and exchange information and advice and to promote education in all matters relating to hospitals and hospital management, to promote research and to disseminate the results;
- to publish, or contribute to the publication of, any papers, books, periodicals, reports or other documents;
- to hold conferences, meetings, lectures, exhibitions and discussions;
- to recruit, and to assist in the recruitment of, voluntary workers in and for the hospitals served by the league;
- to raise funds and to invite and receive contributions from any person or persons or organisations whatsoever by way of subscription, donation or otherwise;
- to take and accept gifts of property, whether subject to any special trust or not, for the object of the league;
- to supplement the service by the hospitals served by the league for the health, welfare and comfort of the patients by the provision of facilities, buildings and equipment which may be required for the treatment of such patients, or for the efficient running of the hospitals;
- to provide, or assist in the provision of, amenities in the hospitals served by the league for patients and staff,

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Structure, governance and management (continued)

including the provision and running of hospital shops, hospital refreshment facilities, and the establishment of clubs and recreational facilities for the use and benefit of such persons;

- to undertake and execute any charitable trust;
- to do all such things as are necessary for the attainment of the above object.

The league provides amenities for patients, visitors and staff of the following hospitals:

King's Mill Hospital, Sutton in Ashfield, including Blossomwood and Shireoaks Mental Health Units
Mansfield Community Hospital, Mansfield

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

As a preliminary to appointment, potential trustees are identified by the current trustees and are invited to attend a meeting of the trustees to familiarise themselves with the charity and to establish whether they would like to become a trustee if invited to do so. Having established that a potential trustee may be interested in becoming a full trustee, the current trustees debate the issue and (if appropriate) issue an invitation to the potential trustee to attend the next meeting; at which time an election will take place and the candidate informed whether they have been appointed as a trustee.

Approved by order of the members of the board of trustees on 26 March 2026 and signed on their behalf by:

Mr S Grasar
Trustee

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

Independent Examiner's Report to the Trustees of League of Hospital Friends (Mansfield and Sutton) ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

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. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson FCA CTA

Dated: 7 April 2026

Jonathan Wilson

Chartered Accountant

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	1,671	1,671	1,230
Other trading activities	4	47,429	47,429	47,447
Investments	5	1,913	1,913	1,243
Total income		51,013	51,013	49,920
Expenditure on:				
Raising funds	6	23,559	23,559	23,080
Charitable activities	7	19,086	19,086	6,152
Total expenditure		42,645	42,645	29,232
Net movement in funds		8,368	8,368	20,688
Reconciliation of funds:				
Total funds brought forward		115,168	115,168	94,480
Net movement in funds		8,368	8,368	20,688
Total funds carried forward		123,536	123,536	115,168

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

The notes on pages 9 to 19 form part of these financial statements.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2025**

	Note	2025 £	2024 £
Fixed assets			
Investments	10	68,998	67,370
Current assets			
Debtors	11	3,684	2,193
Cash at bank and in hand		50,902	45,713
		<u>54,586</u>	<u>47,906</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(48)	(108)
Net current assets		<u>54,538</u>	<u>47,798</u>
Total net assets		<u><u>123,536</u></u>	<u><u>115,168</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	123,536	115,168
Total funds		<u><u>123,536</u></u>	<u><u>115,168</u></u>

The financial statements were approved and authorised for issue by the trustees on 26 March 2026 and signed on their behalf by:

Mr S Grasar
Trustee

Mr R Stone
Treasurer

The notes on pages 9 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

League of Hospital Friends (Mansfield and Sutton) 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.

1.2 Going concern

At the date of signing there is a degree of uncertainty about the economic impact of the wider geopolitical environment and the cost of living. The trustees continue to monitor the position closely however they believe that the charity will maintain its current level of activity and they therefore continue to adopt the going concern basis.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

1. Accounting policies (continued)

1.5 Interest receivable

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 institution with whom the funds are deposited.

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value..

1.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Accounting policies (continued)

1.12 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.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

The League of Hospital Friends (Mansfield and Sutton) is a charity registered in England, registration number 211213.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations		
Donations	1,261	1,261
In memoria donations	410	410
	1,671	1,671
	1,671	1,671
	Unrestricted funds 2024 £	Total funds 2024 £
Donations		
Donations	1,080	1,080
In memoria donations	150	150
	1,230	1,230
	1,230	1,230

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
Forest Town charity shop	13,067	13,067
Sutton charity shop	22,495	22,495
Fundraising events	11,867	11,867
	47,429	47,429

	Unrestricted funds 2024 £	Total funds 2024 £
Forest Town charity shop	14,590	14,590
Sutton charity shop	21,081	21,081
Fundraising events	11,776	11,776
	47,447	47,447

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Investment income - local cash	1,913	1,913
	1,913	1,913

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income - local cash	1,243	1,243
	1,243	1,243

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £
Forest Town charity shop costs	10,891	10,891
Sutton charity shop costs	8,226	8,226
Fundraising events costs	4,442	4,442
	23,559	23,559
	23,559	23,559

	Unrestricted funds 2024 £	Total funds 2024 £
Forest Town charity shop costs	9,966	9,966
Sutton charity shop costs	8,714	8,714
Fundraising events costs	4,400	4,400
	23,080	23,080
	23,080	23,080

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

7. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2025 £	Total 2025 £
Amenities and equipment	14,633	14,633
Subscriptions	525	525
Printing, stationery, postage and advertising	576	576
Sundries	704	704
Independent examiner's fees	2,148	2,148
Trustees' remuneration	500	500
	19,086	19,086

	Unrestricted funds 2024 £	Total 2024 £
Amenities and equipment	19,307	19,307
Amenities provision at start of year	(18,500)	(18,500)
Subscriptions	996	996
Printing, stationery, postage and advertising	1,289	1,289
Flowers	100	100
Sundries	312	312
Independent examiner's fees	2,148	2,148
Trustee's remuneration	500	500
	6,152	6,152

8. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	2,148	2,148

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

9. Trustees' remuneration and expenses

During the year, one or more trustees has been paid honorarium or has received from the charity. The value of trustees' honorarium was as follows:

	2025	2024
	£	£
Mr R Stone (2013) Honorarium	500	500

During the year ended 30 September 2025, expenses totalling £NIL were reimbursed or paid directly to no trustees for stationery (2024 - £91 to one trustee).

10. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 October 2024	67,370
Additions	1,628
At 30 September 2025	68,998
Net book value	
At 30 September 2025	68,998
At 30 September 2024	67,370

All the fixed asset investments are held in the UK and are represented by cash deposits with The Mansfield Building Society (2024 - The Mansfield Building Society).

11. Debtors

	2025	2024
	£	£
Prepayments and accrued income	3,684	2,193

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

12. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>48</u>	<u>108</u>

13. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>119,900</u>	<u>113,083</u>
	2025	2024
	£	£
Financial liabilities		
Other financial liabilities measured at fair value through income and expenditure	<u>48</u>	<u>108</u>

Financial assets measured at fair value through income and expenditure comprise bank balances and fixed asset investments.

Other financial liabilities measured at fair value through income and expenditure comprise creditors and accruals.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

14. Statement of funds

Statement of funds - current year

	Balance at 1 October 2024 £	Income £	Expenditure £	Balance at 30 September 2025 £
Unrestricted funds				
General Funds	<u>115,168</u>	<u>51,013</u>	<u>(42,645)</u>	<u>123,536</u>

Statement of funds - prior year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
Unrestricted funds				
General Funds	<u>94,480</u>	<u>49,920</u>	<u>(29,232)</u>	<u>115,168</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Fixed asset investments	68,998	68,998
Current assets	54,586	54,586
Creditors due within one year	(48)	(48)
Total	<u>123,536</u>	<u>123,536</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	67,370	67,370
Current assets	47,906	47,906
Creditors due within one year	(108)	(108)
Total	<u>115,168</u>	<u>115,168</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

16. Operating lease commitments

At 30 September 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	2,355	4,710
Later than 1 year and not later than 5 years	-	2,355
	<u>2,355</u>	<u>7,065</u>

The following lease payments have been recognised as an expense in the statement of financial activities:

	2025	2024
	£	£
Operating lease rentals	7,910	7,910
Changes in lease payments arising from COVID-19 related rent concessions	-	-
	<u>7,910</u>	<u>7,910</u>

17. Related party transactions

There are no further related party transactions that require disclosure.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 1 - DONATIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	£
Ravenshead Club	151
Rushcliffe Rotary Club	500
Swain Family	20
Orwin Family	160
Barnes	430
	<hr/> 1,261 <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 2 - IN MEMORIA DONATIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	£
Mrs J Bent	410

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 3 - ANNUAL SUBSCRIPTIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

There were no subscriptions received in the year.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 4 - BOX COLLECTIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

There were no box collections received in the year.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 5 - FUNDRAISING PROCEEDS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

£

Fundraising committee

Coxmoor event	675
Fashion show	5,104
VE Day	1,027
Hostess events	5,061
	<hr/>
	11,867
	<hr/> <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 6 - AMENITIES AND EQUIPMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

£

Requests cleared in year from 1 October 2024

King's Mill Centre

Christmas presents for patients - King's Mill Hospital and Community Hospital	4,405
Equipment for one-stop eye clinic	8,556

Blossomwood

Christmas presents for patients	620
Table tennis table and bats	1,052

14,633

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 7 - AMENITIES PROVISIONS FOR 2024/2025
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

There were no requests at 30 September 2025.

**LEAGUE OF HOSPITAL FRIENDS
(MANSFIELD AND SUTTON)**

Financial Statements

Unaudited

For the year ended 30 September 2025

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

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LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees	Mr J Allin (2009), Chairman Miss P Bailey (2010) Mr C G Dawson (2010) Mr S Grasar (2014) Mrs S Hopper (2022) Mr M Horrobin (2010) Mr D Leah (2014) Mrs K Smith (2013) Mr R Stone (2013), Treasurer Mrs S Walker (2021) Mrs C Woodfield (2022) Mr I Woodfield (2022) Mr C P Nock (2023)- co-opted Mrs H Heathcote (2023) - co-opted
Charity registered number	211213
Principal office	King's Mill Hospital Mansfield Road Sutton in Ashfield Nottinghamshire NG17 4JL
Accountant	Jonathan Wilson Chartered Accountant 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	Barclays Bank PLC 23 Market Place Mansfield Nottinghamshire NG18 1HT
Solicitors	Harrop White Vallance and Dawson 9/11 Albert Street Mansfield Nottinghamshire NG18 1EA
President	Mrs A Swan Parente MBE
Vice presidents	Mr A Callaghan Mr A Hopper

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

Secretary

King's Mill Hospital
Mansfield Road
Sutton in Ashfield
Nottinghamshire
NG17 4JL
01623 622515 (extension 6044)

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report together with the financial statements of the charity for the year from 1 October 2024 to 30 September 2025. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011 as amended by Update Bulletin 2 (effective January 2019).

Objectives and activities

a. Policies and objectives

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)'.

There have been no changes during the year.

Achievements and performance

a. Main achievements of the charity

This is the League's 77th year.

The Charity Commission estimates that due to the current financial climate up to 40% of charity shops are expected to close within the next 12 – 18 months. Most are experiencing reduced customer numbers in the shops.

Fortunately at the moment we appear to be better placed than most.

Income (from sales and events) for year ended 30 September 2024 was £49,920.

Income, as above, but for the year ended 30 September 2025 was £51,013.

Shop takings have been better than previously anticipated. Transactions by debit card have proved a great success such that 49% of the shops' totals are directly attributable to this method of payment.

Obviously with rising costs (rates, electricity etc) and the uncertainty surrounding the current financial state of the economy, there may be some difficult times ahead.

Figures from the period 2014 - 2024 established that the League has raised £627,568 for its charitable purposes.

There is no available documentation (so far) for the years 1948 - 2006 inclusive but a provisional total of £2.0 million for that period would not be unreasonable, and the addition of the 2014 - 2024 revenue would then bring a probable grand total of (approx) £2.7million.

The Trustees also agreed:

Christmas Funds for KMH	£4000
As above for Blossomwood and Shire Oaks	£700
Donation to KMH Flower Fund	£100

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

In line with the trustees' wishes to keep matters as simple and transparent as possible, and to ensure that donations received from our supporters and monies raised by our volunteers are available in full to meet our charitable objectives, we are retaining the sum of £62,000 which is the balance of a bequest received in a previous year, as a reserve. The interest on this sum will help to offset our modest but unavoidable administrative expenses. This sum is on deposit locally in the Mansfield Building Society with the balance being held in the bank current account with Barclays Bank PLC.

Structure, governance and management

a. Constitution

League of Hospital Friends (Mansfield and Sutton) is a registered charity, number 211213, and is constituted under a trust deed.

The League of Hospital Friends was formed in 1948 and its objects and powers are:

The object of the league shall be to relieve patients of the hospitals served by the league who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and generally to support the charitable work of the said hospitals. For the purpose of carrying out the above object, but not otherwise, the league shall have the following powers:

- to educate the public in the needs of patients of hospitals served by the league and to mobilise, encourage, foster and maintain the interest and support of the public in the said hospitals;
- to assist with the establishment of new leagues and to foster co-operation and intercommunication between leagues, other charitable institutions, local authorities, hospital authorities and National Health Service authorities;
- to give and exchange information and advice and to promote education in all matters relating to hospitals and hospital management, to promote research and to disseminate the results;
- to publish, or contribute to the publication of, any papers, books, periodicals, reports or other documents;
- to hold conferences, meetings, lectures, exhibitions and discussions;
- to recruit, and to assist in the recruitment of, voluntary workers in and for the hospitals served by the league;
- to raise funds and to invite and receive contributions from any person or persons or organisations whatsoever by way of subscription, donation or otherwise;
- to take and accept gifts of property, whether subject to any special trust or not, for the object of the league;
- to supplement the service by the hospitals served by the league for the health, welfare and comfort of the patients by the provision of facilities, buildings and equipment which may be required for the treatment of such patients, or for the efficient running of the hospitals;
- to provide, or assist in the provision of, amenities in the hospitals served by the league for patients and staff,

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

Structure, governance and management (continued)

including the provision and running of hospital shops, hospital refreshment facilities, and the establishment of clubs and recreational facilities for the use and benefit of such persons;

- to undertake and execute any charitable trust;
- to do all such things as are necessary for the attainment of the above object.

The league provides amenities for patients, visitors and staff of the following hospitals:

King's Mill Hospital, Sutton in Ashfield, including Blossomwood and Shireoaks Mental Health Units
Mansfield Community Hospital, Mansfield

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

As a preliminary to appointment, potential trustees are identified by the current trustees and are invited to attend a meeting of the trustees to familiarise themselves with the charity and to establish whether they would like to become a trustee if invited to do so. Having established that a potential trustee may be interested in becoming a full trustee, the current trustees debate the issue and (if appropriate) issue an invitation to the potential trustee to attend the next meeting; at which time an election will take place and the candidate informed whether they have been appointed as a trustee.

Approved by order of the members of the board of trustees on 26 March 2026 and signed on their behalf by:

Mr S Grasar
Trustee

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

Independent Examiner's Report to the Trustees of League of Hospital Friends (Mansfield and Sutton) ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

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. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson FCA CTA

Dated: 7 April 2026

Jonathan Wilson

Chartered Accountant

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	1,671	1,671	1,230
Other trading activities	4	47,429	47,429	47,447
Investments	5	1,913	1,913	1,243
Total income		51,013	51,013	49,920
Expenditure on:				
Raising funds	6	23,559	23,559	23,080
Charitable activities	7	19,086	19,086	6,152
Total expenditure		42,645	42,645	29,232
Net movement in funds		8,368	8,368	20,688
Reconciliation of funds:				
Total funds brought forward		115,168	115,168	94,480
Net movement in funds		8,368	8,368	20,688
Total funds carried forward		123,536	123,536	115,168

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

The notes on pages 9 to 19 form part of these financial statements.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2025**

	Note	2025 £	2024 £
Fixed assets			
Investments	10	68,998	67,370
Current assets			
Debtors	11	3,684	2,193
Cash at bank and in hand		50,902	45,713
		<u>54,586</u>	<u>47,906</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(48)	(108)
Net current assets		<u>54,538</u>	<u>47,798</u>
Total net assets		<u><u>123,536</u></u>	<u><u>115,168</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	123,536	115,168
Total funds		<u><u>123,536</u></u>	<u><u>115,168</u></u>

The financial statements were approved and authorised for issue by the trustees on 26 March 2026 and signed on their behalf by:

Mr S Grasar
Trustee

Mr R Stone
Treasurer

The notes on pages 9 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

League of Hospital Friends (Mansfield and Sutton) 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.

1.2 Going concern

At the date of signing there is a degree of uncertainty about the economic impact of the wider geopolitical environment and the cost of living. The trustees continue to monitor the position closely however they believe that the charity will maintain its current level of activity and they therefore continue to adopt the going concern basis.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

1. Accounting policies (continued)

1.5 Interest receivable

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 institution with whom the funds are deposited.

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value..

1.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Accounting policies (continued)

1.12 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.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

The League of Hospital Friends (Mansfield and Sutton) is a charity registered in England, registration number 211213.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations		
Donations	1,261	1,261
In memoria donations	410	410
	1,671	1,671
	1,671	1,671
	Unrestricted funds 2024 £	Total funds 2024 £
Donations		
Donations	1,080	1,080
In memoria donations	150	150
	1,230	1,230
	1,230	1,230

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
Forest Town charity shop	13,067	13,067
Sutton charity shop	22,495	22,495
Fundraising events	11,867	11,867
	47,429	47,429

	Unrestricted funds 2024 £	Total funds 2024 £
Forest Town charity shop	14,590	14,590
Sutton charity shop	21,081	21,081
Fundraising events	11,776	11,776
	47,447	47,447

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Investment income - local cash	1,913	1,913
	1,913	1,913

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income - local cash	1,243	1,243
	1,243	1,243

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £
Forest Town charity shop costs	10,891	10,891
Sutton charity shop costs	8,226	8,226
Fundraising events costs	4,442	4,442
	23,559	23,559
	23,559	23,559

	Unrestricted funds 2024 £	Total funds 2024 £
Forest Town charity shop costs	9,966	9,966
Sutton charity shop costs	8,714	8,714
Fundraising events costs	4,400	4,400
	23,080	23,080
	23,080	23,080

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

7. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2025 £	Total 2025 £
Amenities and equipment	14,633	14,633
Subscriptions	525	525
Printing, stationery, postage and advertising	576	576
Sundries	704	704
Independent examiner's fees	2,148	2,148
Trustees' remuneration	500	500
	19,086	19,086

	Unrestricted funds 2024 £	Total 2024 £
Amenities and equipment	19,307	19,307
Amenities provision at start of year	(18,500)	(18,500)
Subscriptions	996	996
Printing, stationery, postage and advertising	1,289	1,289
Flowers	100	100
Sundries	312	312
Independent examiner's fees	2,148	2,148
Trustee's remuneration	500	500
	6,152	6,152

8. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	2,148	2,148

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

9. Trustees' remuneration and expenses

During the year, one or more trustees has been paid honorarium or has received from the charity. The value of trustees' honorarium was as follows:

	2025	2024
	£	£
Mr R Stone (2013) Honorarium	500	500

During the year ended 30 September 2025, expenses totalling £NIL were reimbursed or paid directly to no trustees for stationery (2024 - £91 to one trustee).

10. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 October 2024	67,370
Additions	1,628
At 30 September 2025	68,998
Net book value	
At 30 September 2025	68,998
At 30 September 2024	67,370

All the fixed asset investments are held in the UK and are represented by cash deposits with The Mansfield Building Society (2024 - The Mansfield Building Society).

11. Debtors

	2025	2024
	£	£
Prepayments and accrued income	3,684	2,193

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

12. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>48</u>	<u>108</u>

13. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>119,900</u>	<u>113,083</u>
	2025	2024
	£	£
Financial liabilities		
Other financial liabilities measured at fair value through income and expenditure	<u>48</u>	<u>108</u>

Financial assets measured at fair value through income and expenditure comprise bank balances and fixed asset investments.

Other financial liabilities measured at fair value through income and expenditure comprise creditors and accruals.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

14. Statement of funds

Statement of funds - current year

	Balance at 1 October 2024 £	Income £	Expenditure £	Balance at 30 September 2025 £
Unrestricted funds				
General Funds	<u>115,168</u>	<u>51,013</u>	<u>(42,645)</u>	<u>123,536</u>

Statement of funds - prior year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
Unrestricted funds				
General Funds	<u>94,480</u>	<u>49,920</u>	<u>(29,232)</u>	<u>115,168</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Fixed asset investments	68,998	68,998
Current assets	54,586	54,586
Creditors due within one year	(48)	(48)
Total	<u>123,536</u>	<u>123,536</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	67,370	67,370
Current assets	47,906	47,906
Creditors due within one year	(108)	(108)
Total	<u>115,168</u>	<u>115,168</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

16. Operating lease commitments

At 30 September 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	2,355	4,710
Later than 1 year and not later than 5 years	-	2,355
	<u>2,355</u>	<u>7,065</u>

The following lease payments have been recognised as an expense in the statement of financial activities:

	2025	2024
	£	£
Operating lease rentals	7,910	7,910
Changes in lease payments arising from COVID-19 related rent concessions	-	-
	<u>7,910</u>	<u>7,910</u>

17. Related party transactions

There are no further related party transactions that require disclosure.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 1 - DONATIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	£
Ravenshead Club	151
Rushcliffe Rotary Club	500
Swain Family	20
Orwin Family	160
Barnes	430
	<hr/>
	1,261 <hr/> <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 2 - IN MEMORIA DONATIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	£
Mrs J Bent	<u>410</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 3 - ANNUAL SUBSCRIPTIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

There were no subscriptions received in the year.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 4 - BOX COLLECTIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

There were no box collections received in the year.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 5 - FUNDRAISING PROCEEDS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

£

Fundraising committee

Coxmoor event	675
Fashion show	5,104
VE Day	1,027
Hostess events	5,061
	<hr/>
	11,867
	<hr/> <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 6 - AMENITIES AND EQUIPMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

£

Requests cleared in year from 1 October 2024

King's Mill Centre

Christmas presents for patients - King's Mill Hospital and Community Hospital	4,405
Equipment for one-stop eye clinic	8,556

Blossomwood

Christmas presents for patients	620
Table tennis table and bats	1,052

14,633

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 7 - AMENITIES PROVISIONS FOR 2024/2025
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

There were no requests at 30 September 2025.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

England & Wales - Charity number 211213

Accounts

**LEAGUE OF HOSPITAL FRIENDS
(MANSFIELD AND SUTTON)**

Financial Statements

Unaudited

For the year ended 30 September 2024

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

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LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 SEPTEMBER 2024

Mr J Allin (2009), Chairman
Miss P Bailey (2010)
Mr C G Dawson (2010)
Mr S Grasar (2014)
Mrs S Hopper (2022)
Mr M Horrobin (2010)
Mr D Leah (2014)
Mrs K Smith (2013)
Mr R Stone (2013), Treasurer
Mrs S Walker (2021)
Mrs C Woodfield (2022)
Mr I Woodfield (2022)
Mr C P Nock (2023)- co-opted
Mrs H Heathcote (2023) - co-opted

**Charity registered
number**

211213

Principal office

King's Mill Hospital
Mansfield Road
Sutton in Ashfield
Nottinghamshire
NG17 4JL

Accountant

Jonathan Wilson
Chartered Accountant
68 West Gate
Mansfield
Nottinghamshire
NG18 1RR

Bankers

Barclays Bank PLC
23 Market Place
Mansfield
Nottinghamshire
NG18 1HT

Solicitors

Harrop White Vallance and Dawson
9/11 Albert Street
Mansfield
Nottinghamshire
NG18 1EA

President

Mrs A Swan Parente MBE

Vice presidents

Mr A Callaghan
Mr A Hopper

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Secretary	King's Mill Hospital Mansfield Road Sutton in Ashfield Nottinghamshire NG17 4JL 01623 622515 (extension 6044)
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LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report together with the financial statements of the charity for the year from 1 October 2023 to 30 September 2024. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Objectives and activities

a. Policies and objectives

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)'.

There have been no changes during the year.

Achievements and performance

a. Main achievements of the charity

This is the League's 76th year, and like all the other charities, both big and small, it has not been an easy time, with increased costs and the continuing economic uncertainty affecting trade of every kind.

However in spite of these problems the income from the three shops and the various fund-raising events has held up very well – a tribute to the hard work and ingenuity of our dedicated team of volunteers.

Major changes in the banking world resulting in the closure of many local branches was a cause for concern, as was the introduction of stringent parking regulations in Forest Town which affected all the businesses on the main street.

The bank closures had a very positive effect since any inconvenience encountered by our customers in having insufficient cash at the point of sale, was offset by the introduction of a card payment system which has proved very popular with the public and may even lead to increased sales. Furthermore all the money from these card transactions is in our account the next day. There is still an amount of actual cash to deal with but it is much less than hitherto and is paid into the League's account via a system set up with the Post Office.

The League has continued to provide gifts to all those patients who are in hospital at Christmas time, and now the scheme has been extended to include four hospitals – King's Mill and Mansfield Community Hospitals, Blossomwood and Shireoaks Mental Health Centres.

The NHS has provided much of the medical equipment for which previously a grant from the League of Friends might have been sought, and this has resulted in a substantial cash reserve. Any such request would have to be carefully considered, perhaps even prioritised, if the economy is subject to any further "blips" which might affect our income and our ability to help.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

In line with the trustees' wishes to keep matters as simple and transparent as possible, and to ensure that donations received from our supporters and monies raised by our volunteers are available in full to meet our charitable objectives, we are retaining the sum of £62,000 which is the balance of a bequest received in a previous year, as a reserve. The interest on this sum will help to offset our modest but unavoidable administrative expenses. This sum is on deposit locally in the Mansfield Building Society with the balance being held in the bank current account with Barclays Bank PLC.

Structure, governance and management

a. Constitution

League of Hospital Friends (Mansfield and Sutton) is a registered charity, number 211213, and is constituted under a trust deed.

The League of Hospital Friends was formed in 1948 and its objects and powers are:

The object of the league shall be to relieve patients of the hospitals served by the league who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and generally to support the charitable work of the said hospitals. For the purpose of carrying out the above object, but not otherwise, the league shall have the following powers:

- to educate the public in the needs of patients of hospitals served by the league and to mobilise, encourage, foster and maintain the interest and support of the public in the said hospitals;
- to assist with the establishment of new leagues and to foster co-operation and intercommunication between leagues, other charitable institutions, local authorities, hospital authorities and National Health Service authorities;
- to give and exchange information and advice and to promote education in all matters relating to hospitals and hospital management, to promote research and to disseminate the results;
- to publish, or contribute to the publication of, any papers, books, periodicals, reports or other documents;
- to hold conferences, meetings, lectures, exhibitions and discussions;
- to recruit, and to assist in the recruitment of, voluntary workers in and for the hospitals served by the league;
- to raise funds and to invite and receive contributions from any person or persons or organisations whatsoever by way of subscription, donation or otherwise;
- to take and accept gifts of property, whether subject to any special trust or not, for the object of the league;
- to supplement the service by the hospitals served by the league for the health, welfare and comfort of the patients by the provision of facilities, buildings and equipment which may be required for the treatment of such patients, or for the efficient running of the hospitals;
- to provide, or assist in the provision of, amenities in the hospitals served by the league for patients and staff, including the provision and running of hospital shops, hospital refreshment facilities, and the establishment of clubs and recreational facilities for the use and benefit of such persons;
- to undertake and execute any charitable trust;

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Structure, governance and management (continued)

- to do all such things as are necessary for the attainment of the above object.

The league provides amenities for patients, visitors and staff of the following hospitals:

King's Mill Hospital, Sutton in Ashfield, including Blossomwood and Shireoaks Mental Health Units
Mansfield Community Hospital, Mansfield

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

As a preliminary to appointment, potential trustees are identified by the current trustees and are invited to attend a meeting of the trustees to familiarise themselves with the charity and to establish whether they would like to become a trustee if invited to do so. Having established that a potential trustee may be interested in becoming a full trustee, the current trustees debate the issue and (if appropriate) issue an invitation to the potential trustee to attend the next meeting; at which time an election will take place and the candidate informed whether they have been appointed as a trustee.

Approved by order of the members of the board of trustees on 18 February 2025 and signed on their behalf by:

Mr J Allin
Chairman

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2024

Independent Examiner's Report to the Trustees of League of Hospital Friends (Mansfield and Sutton) ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2024.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

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. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson FCA CTA

Dated: 11 March 2025

Jonathan Wilson

Chartered Accountant

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	1,230	1,230	4,128
Other trading activities	4	47,447	47,447	47,955
Investments	5	1,243	1,243	1,522
Total income		49,920	49,920	53,605
Expenditure on:				
Raising funds	6	23,080	23,080	27,569
Charitable activities	7	6,152	6,152	9,584
Total expenditure		29,232	29,232	37,153
Net movement in funds		20,688	20,688	16,452
Reconciliation of funds:				
Total funds brought forward		94,480	94,480	78,028
Net movement in funds		20,688	20,688	16,452
Total funds carried forward		115,168	115,168	94,480

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

The notes on pages 9 to 19 form part of these financial statements.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Investments	10	67,370	65,901
Current assets			
Debtors	11	2,193	2,419
Cash at bank and in hand		45,713	44,955
		<u>47,906</u>	<u>47,374</u>
Creditors: amounts falling due within one year	12	(108)	(18,795)
Net current assets		<u>47,798</u>	28,579
Total net assets		<u><u>115,168</u></u>	<u><u>94,480</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	115,168	94,480
Total funds		<u><u>115,168</u></u>	<u><u>94,480</u></u>

The financial statements were approved and authorised for issue by the trustees on 18 February 2025 and signed on their behalf by:

Mr J Allin
Chairman

Mr R Stone
Treasurer

The notes on pages 9 to 19 form part of these financial statements.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

League of Hospital Friends (Mansfield and Sutton) 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.

1.2 Going concern

At the date of signing there is a degree of uncertainty about the economic impact of the wider geopolitical environment and the cost of living crisis. The trustees continue to monitor the position closely however they believe that the charity will maintain its current level of activity and they therefore continue to adopt the going concern basis.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. Accounting policies (continued)

1.4 Expenditure (continued)

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.

1.5 Interest receivable

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 institution with whom the funds are deposited.

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. Accounting policies (continued)

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value..

1.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.12 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.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

The League of Hospital Friends (Mansfield and Sutton) is a charity registered in England, registration number 211213.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations		
Donations	1,080	1,080
In memoria donations	150	150
	1,230	1,230
	1,230	1,230
	Unrestricted funds 2023 £	Total funds 2023 £
Donations		
Donations	233	233
In memoria donations	2,908	2,908
Box collections	7	7
Grants		
Mansfield Building Society	980	980
	4,128	4,128
	4,128	4,128

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Forest Town charity shop	14,590	14,590
Sutton charity shop	21,081	21,081
Fundraising events	11,776	11,776
	47,447	47,447

	Unrestricted funds 2023 £	Total funds 2023 £
Forest Town charity shop	15,215	15,215
Sutton charity shop	20,947	20,947
Fundraising events	11,793	11,793
	47,955	47,955

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income - local cash	1,243	1,243

	Unrestricted funds 2023 £	Total funds 2023 £
Investment income - local cash	1,522	1,522

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £
Forest Town charity shop costs	9,966	9,966
Sutton charity shop costs	8,714	8,714
Fundraising events costs	4,400	4,400
	23,080	23,080
	Unrestricted funds 2023 £	Total funds 2023 £
Forest Town charity shop costs	10,800	10,800
Sutton charity shop costs	12,784	12,784
Fundraising events costs	3,985	3,985
	27,569	27,569

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

7. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2024 £	Total 2024 £
Amenities and equipment	19,307	19,307
Amenities provision at start of year	(18,500)	(18,500)
Subscriptions	996	996
Printing, stationery, postage and advertising	1,289	1,289
Flowers	100	100
Sundries	312	312
Independent examiner's fees	2,148	2,148
Trustees' remuneration	500	500
	6,152	6,152
	Unrestricted funds 2023 £	Total 2023 £
Amenities and equipment	59,617	59,617
Amenities provision at start of year	(72,500)	(72,500)
Amenities provision at end of year	18,500	18,500
Subscriptions	948	948
Printing, stationery, postage and advertising	47	47
Flowers	100	100
Sundries	224	224
Independent examiner's fees	2,148	2,148
Trustee's remuneration	500	500
	9,584	9,584

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

8. Independent examiner's remuneration

	2024	2023
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	2,148	2,148

9. Trustees' remuneration and expenses

During the year, one or more trustees has been paid honorarium or has received from the charity. The value of trustees' honorarium was as follows:

		2024	2023
		£	£
Mr R Stone (2013)	Honorarium	500	500

During the year ended 30 September 2024, expenses totalling £91 were reimbursed or paid directly to 1 trustee for stationery (2023 - £NIL to no trustee).

10. Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 October 2023	65,901
Additions	1,469
At 30 September 2024	67,370
Net book value	
At 30 September 2024	67,370
At 30 September 2023	65,901

All the fixed asset investments are held in the UK and are represented by cash deposits with The Mansfield Building Society (2023 - The Mansfield Building Society).

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

11. Debtors

	2024	2023
	£	£
Prepayments and accrued income	2,193	2,419

12. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	108	18,795

13. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	113,083	110,856
Financial liabilities		
Other financial liabilities measured at fair value through income and expenditure	108	18,795

Financial assets measured at fair value through income and expenditure comprise bank balances and fixed asset investments.

Other financial liabilities measured at fair value through income and expenditure comprise creditors and accruals.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

14. Statement of funds

Statement of funds - current year

	Balance at 1 October 2023 £	Income £	Expenditure £	Balance at 30 September 2024 £
Unrestricted funds				
General Funds	94,480	49,920	(29,232)	115,168

Statement of funds - prior year

	Balance at 1 October 2022 £	Income £	Expenditure £	Balance at 30 September 2023 £
Unrestricted funds				
General Funds	78,028	53,605	(37,153)	94,480

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	67,370	67,370
Current assets	47,906	47,906
Creditors due within one year	(108)	(108)
Total	115,168	115,168

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Fixed asset investments	65,901	65,901
Current assets	47,374	47,374
Creditors due within one year	(18,795)	(18,795)
Total	94,480	94,480

16. Operating lease commitments

At 30 September 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	4,710	7,910
Later than 1 year and not later than 5 years	2,355	7,065
	7,065	14,975

The following lease payments have been recognised as an expense in the statement of financial activities:

	2024 £	2023 £
Operating lease rentals	7,910	7,910
Changes in lease payments arising from COVID-19 related rent concessions	-	-
	7,910	7,910

17. Related party transactions

There are no further related party transactions that require disclosure.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 1 - DONATIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	£
Thompson	1,000
Anonymous	30
Mansfield Soroptomists	30
Bestwick	10
Swain	10
	<hr/>
	1,080 <hr/> <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 2 - IN MEMORIA DONATIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	£
Heathcote	<u>150</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 3 - ANNUAL SUBSCRIPTIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

There were no subscriptions received in the year.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 4 - BOX COLLECTIONS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

There were no box collections received in the year.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 5 - FUNDRAISING PROCEEDS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	£
Fundraising committee	
Coxmoor event	995
May event	615
Hostess events	10,166
	<hr/>
	11,776
	<hr/> <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 6 - AMENITIES AND EQUIPMENT
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	£
Requests cleared in year from 1 October 2023	
King's Mill Centre	
Christmas presents for patients	4,440
Activity table	5,675
Equipment for one-stop eye clinic	7,569
Blossomwood	
Christmas presents for patients	705
Christmas lights	120
Sherwood Oaks Clinic	
Benches	798
	<hr/>
	19,307 <hr/> <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**SCHEDULE 7 - AMENITIES PROVISIONS FOR 2023/2024
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

There were no requests at 30 September 2024.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

England & Wales - Charity number 211213

Accounts

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

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LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Mr J Allin (2009), Chairman Miss P Bailey (2010) Mr C G Dawson (2010) Mr S Grasar (2014) Mrs S Hopper (2022) Mr M Horrobin (2010) Mr D Leah (2014) Mrs K Smith (2013) Mr R Stone (2013), Treasurer Mrs S Walker (2021) Mrs C Woodfield (2022) Mr I Woodfield (2022) Mr C P Nock (2023)- co-opted (appointed 20 June 2023) Mrs H Heathcote (2023) - co-opted (appointed 20 June 2023)
Charity registered number	211213
Principal office	King's Mill Hospital Mansfield Road Sutton in Ashfield Nottinghamshire NG17 4JL
Accountant	Jonathan Wilson Chartered Accountant 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	Barclays Bank PLC 23 Market Place Mansfield Nottinghamshire NG18 1HT
Solicitors	Harrop White Vallance and Dawson 9/11 Albert Street Mansfield Nottinghamshire NG18 1EA
President	Mrs A Swan Parente MBE
Vice presidents	Mr A Callaghan Mr A Hopper

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Secretary

King's Mill Hospital
Mansfield Road
Sutton in Ashfield
Nottinghamshire
NG17 4JL
01623 622515 (extension 6044)

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report together with the financial statements of the charity for the year from 1 October 2022 to 30 September 2023. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Objectives and activities

a. Policies and objectives

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)'.

There have been no changes during the year.

Achievements and performance

a. Main achievements of the charity

This is the League's 75th year.

In spite of economic uncertainty, the result of rising prices and domestic costs, the income was better than anticipated, which is a tribute to the hard work of the shops' volunteers, and to the members of the Fund Raising Committee.

The details will be found in the accounts section.

The NHS has been covering the costs of much of the equipment supplied to the four hospitals which the League supports, so this year we have not contributed to any major projects other than the setting up of the One-stop Cataract Clinic for which the League has agreed a grant of £58,000.

As well as several other smaller projects such as garden seats for the Mental Health hospitals, the league has continued to supply presents to all those patients who have to stay in hospital over the Christmas period, amount to some £5,000 this year. This is very much appreciated by the recipients.

The reserves have thus built up but soon it is expected that requests will be raised for equipment not supplied by the NHS.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

b. Reserves policy

In line with the trustees' wishes to keep matters as simple and transparent as possible, and to ensure that donations received by our supporters and monies raised by our volunteers are available in full to meet our charitable objectives, we are retaining the sum of £62,000 which is the balance of a bequest received in a previous year, as a reserve. The interest on this sum will help to offset our modest but unavoidable administrative expenses. This sum is on deposit locally in the Mansfield Building Society with the balance being held in the bank current account with Barclays Bank PLC.

Structure, governance and management

a. Constitution

League of Hospital Friends (Mansfield and Sutton) is a registered charity, number 211213, and is constituted under a trust deed.

The League of Hospital Friends was formed in 1948 and its objects and powers are:

The object of the league shall be to relieve patients of the hospitals served by the league who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and generally to support the charitable work of the said hospitals. For the purpose of carrying out the above object, but not otherwise, the league shall have the following powers:

- to educate the public in the needs of patients of hospitals served by the league and to mobilise, encourage, foster and maintain the interest and support of the public in the said hospitals;
- to assist with the establishment of new leagues and to foster co-operation and intercommunication between leagues, other charitable institutions, local authorities, hospital authorities and National Health Service authorities;
- to give and exchange information and advice and to promote education in all matters relating to hospitals and hospital management, to promote research and to disseminate the results;
- to publish, or contribute to the publication of, any papers, books, periodicals, reports or other documents;
- to hold conferences, meetings, lectures, exhibitions and discussions;
- to recruit, and to assist in the recruitment of, voluntary workers in and for the hospitals served by the league;
- to raise funds and to invite and receive contributions from any person or persons or organisations whatsoever by way of subscription, donation or otherwise;
- to take and accept gifts of property, whether subject to any special trust or not, for the object of the league;
- to supplement the service by the hospitals served by the league for the health, welfare and comfort of the patients by the provision of facilities, buildings and equipment which may be required for the treatment of such patients, or for the efficient running of the hospitals;
- to provide, or assist in the provision of, amenities in the hospitals served by the league for patients and staff, including the provision and running of hospital shops, hospital refreshment facilities, and the establishment of clubs and recreational facilities for the use and benefit of such persons;
- to undertake and execute any charitable trust;
- to do all such things as are necessary for the attainment of the above object.

The league provides amenities for patients, visitors and staff of the following hospitals:

King's Mill Hospital, Sutton in Ashfield, including Millbrook Mental Health Unit
Mansfield Community Hospital, Mansfield

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Structure, governance and management (continued)

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

As a preliminary to appointment, potential trustees are identified by the current trustees and are invited to attend a meeting of the trustees to familiarise themselves with the charity and to establish whether they would like to become a trustee if invited to do so. Having established that a potential trustee may be interested in becoming a full trustee, the current trustees debate the issue and (if appropriate) issue an invitation to the potential trustee to attend the next meeting; at which time an election will take place and the candidate informed whether they have been appointed as a trustee.

Approved by order of the members of the board of trustees on 2 April 2024 and signed on their behalf by:

Mr J Allin
Chairman

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Independent Examiner's Report to the Trustees of League of Hospital Friends (Mansfield and Sutton) ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2023.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

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. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson FCA CTA

Dated: 2 April 2024

Jonathan Wilson

Chartered Accountant

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	3,148	3,148	1,673
Charitable activities	4	980	980	-
Other trading activities	5	47,955	47,955	47,968
Investments	6	1,522	1,522	698
Total income		53,605	53,605	50,339
Expenditure on:				
Raising funds	7	27,569	27,569	35,582
Charitable activities	8	9,584	9,584	76,934
Total expenditure		37,153	37,153	112,516
Net movement in funds		16,452	16,452	(62,177)
Reconciliation of funds:				
Total funds brought forward		78,028	78,028	140,205
Net movement in funds		16,452	16,452	(62,177)
Total funds carried forward		94,480	94,480	78,028

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

The notes on pages 9 to 19 form part of these financial statements.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Investments	11	65,901	65,133
Current assets			
Debtors	12	2,419	2,821
Cash at bank and in hand		44,955	82,574
		<u>47,374</u>	<u>85,395</u>
Creditors: amounts falling due within one year	13	(18,795)	(72,500)
		<u>28,579</u>	<u>12,895</u>
Net current assets		<u>28,579</u>	<u>12,895</u>
Total net assets		<u><u>94,480</u></u>	<u><u>78,028</u></u>
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	94,480	78,028
		<u>94,480</u>	<u>78,028</u>
Total funds		<u><u>94,480</u></u>	<u><u>78,028</u></u>

The financial statements were approved and authorised for issue by the trustees on 02 April 2024 and signed on their behalf by:

Mr J Allin
Chairman

Mr R Stone
Treasurer

The notes on pages 9 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

League of Hospital Friends (Mansfield and Sutton) 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.

1.2 Going concern

At the date of signing there is a degree of uncertainty about the economic impact of COVID-19, the wider geopolitical environment and the cost of living crisis. The trustees continue to monitor the position closely however they believe that the charity will maintain its current level of activity and they therefore continue to adopt the going concern basis.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. Accounting policies (continued)

1.4 Expenditure (continued)

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.

1.5 Interest receivable

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 institution with whom the funds are deposited.

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. Accounting policies (continued)

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.12 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.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

The League of Hospital Friends (Mansfield and Sutton) is a charity registered in England, registration number 211213.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations		
Donations	233	233
In memoria donations	2,908	2,908
Box collections	7	7
	3,148	3,148
	3,148	3,148

	Unrestricted funds 2022 £	Total funds 2022 £
Donations		
Donations	345	345
In memoria donations	1,248	1,248
Subscriptions	80	80
	1,673	1,673
	1,673	1,673

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Mansfield Building Society - grant	980	980	-
	980	980	-
	980	980	-

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £
Forest Town charity shop	15,215	15,215
Sutton charity shop	20,947	20,947
Fundraising events	11,793	11,793
	47,955	47,955

	Unrestricted funds 2022 £	Total funds 2022 £
Forest Town charity shop	18,524	18,524
Sutton charity shop	24,476	24,476
Fundraising events	4,968	4,968
	47,968	47,968

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Investment income - local cash	1,522	1,522
	1,522	1,522

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income - local cash	698	698
	698	698

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £
Forest Town charity shop costs	10,800	10,800
Sutton charity shop costs	12,784	12,784
Fundraising events costs	3,985	3,985
	27,569	27,569
	27,569	27,569
	Unrestricted funds 2022 £	Total funds 2022 £
Forest Town charity shop costs	26,738	26,738
Sutton charity shop costs	8,150	8,150
Fundraising events costs	484	484
Mansfield Community Hospital voluntary shop costs	210	210
	35,582	35,582
	35,582	35,582

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

8. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2023 £	Total 2023 £
Amenities and equipment	59,617	59,617
Amenities provision at start of year	(72,500)	(72,500)
Amenities provision at end of year	18,500	18,500
Subscriptions	948	948
Printing, stationery, postage and advertising	47	47
Flowers	100	100
Sundries	224	224
Independent examiner's fees	2,148	2,148
Trustees' remuneration	500	500
	<hr/> 9,584 <hr/>	<hr/> 9,584 <hr/>
	 Unrestricted funds 2022 £	 Total 2022 £
Amenities and equipment	35,225	35,225
Amenities provision at start of year	(35,450)	(35,450)
Amenities provision at end of year	72,500	72,500
Subscriptions	960	960
Printing, stationery, postage and advertising	496	496
Sundries	555	555
Independent examiner's fees	2,148	2,148
Trustee's remuneration	500	500
	<hr/> 76,934 <hr/>	<hr/> 76,934 <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

9. Independent examiner's remuneration

	2023	2022
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	2,148	2,148

10. Trustees' remuneration and expenses

During the year, one or more trustees has been paid honorarium or has received from the charity. The value of trustees' honorarium was as follows:

		2023	2022
		£	£
Mr R Stone (2013)	Honorarium	500	500

During the year ended 30 September 2023, no trustee expenses have been incurred (2022 - £NIL).

11. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 October 2022	64,680
Additions	1,221
At 30 September 2023	65,901
Net book value	
At 30 September 2023	65,901
At 30 September 2022	64,680

All the fixed asset investments are held in the UK and are represented by cash deposits with The Mansfield Building Society (2022 - The Mansfield Building Society).

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

12. Debtors

	2023	2022
	£	£
Prepayments and accrued income	2,419	2,821
	<u> </u>	<u> </u>

13. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	18,795	72,500
	<u> </u>	<u> </u>

14. Statement of funds

Statement of funds - current year

	Balance at 1 October 2022 £	Income £	Expenditure £	Balance at 30 September 2023 £
Unrestricted funds				
General Funds	78,028	53,605	(37,153)	94,480
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Statement of funds - prior year

	Balance at 1 October 2021 £	Income £	Expenditure £	Balance at 30 September 2022 £
Unrestricted funds				
General Funds	140,205	50,339	(112,516)	78,028
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Fixed asset investments	65,901	65,901
Current assets	47,374	47,374
Creditors due within one year	(18,795)	(18,795)
Total	<u>94,480</u>	<u>94,480</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Fixed asset investments	65,133	65,133
Current assets	85,395	85,395
Creditors due within one year	(72,500)	(72,500)
Total	<u>78,028</u>	<u>78,028</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

16. Operating lease commitments

At 30 September 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	7,910	7,910
Later than 1 year and not later than 5 years	7,065	14,975
	<u>14,975</u>	<u>22,885</u>

The following lease payments have been recognised as an expense in the statement of financial activities:

	2023	2022
	£	£
Operating lease rentals	7,910	7,910
Changes in lease payments arising from COVID-19 related rent concessions	-	-
	<u>-</u>	<u>-</u>

17. Related party transactions

There are no further related party transactions that require disclosure.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

England & Wales - Charity number 211213

Accounts

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

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LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Trustees	Mrs B J Joule (2011), Chairman - until 14 June 2022 (deceased 14 June 2022) Mr J Allin (2009), Chairman - from 16 August 2022 Miss P Bailey (2010) Mr C G Dawson (2010) Mr S Grasar (2014) Mrs S Hopper (2022) Mr M Horrobin (2010) Mr D Leah (2014) Mrs K Smith (2013) Mr R Stone (2013), Treasurer Mrs S Walker (2021) Mrs C Woodfield (2022) Mr I Woodfield (2022) Mrs P Platt (2011) (resigned 19 April 2022)
Charity registered number	211213
Principal office	King's Mill Hospital Mansfield Road Sutton in Ashfield Nottinghamshire NG17 4JL
Accountant	Jonathan Wilson Chartered Accountant 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	Barclays Bank PLC 23 Market Place Mansfield Nottinghamshire NG18 1HT
Solicitors	Harrop White Vallance and Dawson 9/11 Albert Street Mansfield Nottinghamshire NG18 1EA
President	Mrs A Swan Parente MBE
Vice presidents	Councillor K Allsop - resigned 19 April 2022 Mr A Callaghan Dr R Scott - resigned 19 April 2022 Mr A Hopper - appointed 19 April 2022

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Secretary

King's Mill Hospital
Mansfield Road
Sutton in Ashfield
Nottinghamshire
NG17 4JL
01623 622515 (extension 6044)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees present their annual report together with the financial statements of the charity for the from 1 October 2021 to 30 September 2022. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Objectives and activities

a. Policies and objectives

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)'.

There have been no changes during the year.

Achievements and performance

a. Main achievements of the charity

This, the League's 74th year, has been as difficult as the previous one, not only from a financial point of view, but also from a personnel and personal angle.

The sudden death of Barbara Joule was a very sad blow. For more than 30 years she had been the Chairman of the board of Trustees, during which time the League's influence had grown and had a significant input in supporting the three local hospitals. She was a lady of strong commitment with a deep-seated love and respect for the local community and a fabulous and articulate ambassador for the work of the League of Friends

Another long-standing and very active member, Pauline Platt, retired after many years of sterling service as a Trustee and member of various committees and it is essential to place on record our appreciation of her dedication.

Various restrictions still affected fund-raising and the continued closure of the tea-bars severely affected income. However various events (Autumn Fete, Coffee Mornings and Christmas Concert), raised nearly £5,000, and three shops contributed another excellent result for the year of £43,000.

The shops have been fitted with more modern and brighter signs and doors and locks have been replaced where necessary. Our thanks must be recorded strongly to all the shop volunteers, on whom we rely so much, for their continued commitment and support. A few more volunteers would spread the load and be very welcome.

All patients who were in hospital over Christmas either at King's Mill or the Millbrook Centre received a present from the League.

The presentation of a "pain relief" machine, for which the League of Friends donated £29,000, was well received by the hospital, as its use cuts down patients' waiting time and does away with the need for surgical intervention.

Many requests will be on the way soon, so we must hope that the success we have enjoyed this year, thanks to the fund-raising committee and the shops, will continue, so the League too, can also continue its work.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

In line with the trustees' wishes to keep matters as simple and transparent as possible, and to ensure that donations received by our supporters and monies raised by our volunteers are available in full to meet our charitable objectives, we are retaining the sum of £62,000 which is the balance of a bequest received in a previous year, as a reserve. The interest on this sum will help to offset our modest but unavoidable administrative expenses. This sum is on deposit locally in the Mansfield Building Society with the balance being held in the bank current account with Barclays Bank PLC.

Structure, governance and management

a. Constitution

League of Hospital Friends (Mansfield and Sutton) is a registered charity, number 211213, and is constituted under a trust deed.

The League of Hospital Friends was formed in 1948 and its objects and powers are:

The object of the league shall be to relieve patients of the hospitals served by the league who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and generally to support the charitable work of the said hospitals. For the purpose of carrying out the above object, but not otherwise, the league shall have the following powers:

- to educate the public in the needs of patients of hospitals served by the league and to mobilise, encourage, foster and maintain the interest and support of the public in the said hospitals;
- to assist with the establishment of new leagues and to foster co-operation and intercommunication between leagues, other charitable institutions, local authorities, hospital authorities and National Health Service authorities;
- to give and exchange information and advice and to promote education in all matters relating to hospitals and hospital management, to promote research and to disseminate the results;
- to publish, or contribute to the publication of, any papers, books, periodicals, reports or other documents;
- to hold conferences, meetings, lectures, exhibitions and discussions;
- to recruit, and to assist in the recruitment of, voluntary workers in and for the hospitals served by the league;
- to raise funds and to invite and receive contributions from any person or persons or organisations whatsoever by way of subscription, donation or otherwise;
- to take and accept gifts of property, whether subject to any special trust or not, for the object of the league;
- to supplement the service by the hospitals served by the league for the health, welfare and comfort of the patients by the provision of facilities, buildings and equipment which may be required for the treatment of such patients, or for the efficient running of the hospitals;
- to provide, or assist in the provision of, amenities in the hospitals served by the league for patients and staff, including the provision and running of hospital shops, hospital refreshment facilities, and the establishment of clubs and recreational facilities for the use and benefit of such persons;
- to undertake and execute any charitable trust;
- to do all such things as are necessary for the attainment of the above object.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Structure, governance and management (continued)

The league provides amenities for patients, visitors and staff of the following hospitals:

King's Mill Hospital, Sutton in Ashfield, including Millbrook Mental Health Unit
Mansfield Community Hospital, Mansfield

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

As a preliminary to appointment, potential trustees are identified by the current trustees and are invited to attend a meeting of the trustees to familiarise themselves with the charity and to establish whether they would like to become a trustee if invited to do so. Having established that a potential trustee may be interested in becoming a full trustee, the current trustees debate the issue and (if appropriate) issue an invitation to the potential trustee to attend the next meeting; at which time an election will take place and the candidate informed whether they have been appointed as a trustee.

Approved by order of the members of the board of trustees on 5 January 2023 and signed on their behalf by:

Mr J Allin
Chairman

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Independent Examiner's Report to the Trustees of League of Hospital Friends (Mansfield and Sutton) ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2022.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

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. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson

Dated: 9 January 2023

Jonathan Wilson

Chartered Accountant

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	1,673	1,673	20,074
Other trading activities	4	47,968	47,968	23,586
Investments	5	698	698	477
Total income		50,339	50,339	44,137
Expenditure on:				
Raising funds	6	35,582	35,582	17,779
Charitable activities	7	76,934	76,934	45,158
Total expenditure		112,516	112,516	62,937
Net movement in funds		(62,177)	(62,177)	(18,800)
Reconciliation of funds:				
Total funds brought forward		140,205	140,205	159,005
Net movement in funds		(62,177)	(62,177)	(18,800)
Total funds carried forward		78,028	78,028	140,205

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

The notes on pages 9 to 18 form part of these financial statements.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Investments	10	65,133	64,680
Current assets			
Debtors	11	2,821	1,442
Cash at bank and in hand		82,574	109,533
		<u>85,395</u>	<u>110,975</u>
Creditors: amounts falling due within one year	12	(72,500)	(35,450)
		<u>12,895</u>	<u>75,525</u>
Net current assets		<u>12,895</u>	<u>75,525</u>
Total net assets		<u><u>78,028</u></u>	<u><u>140,205</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	78,028	140,205
		<u>78,028</u>	<u>140,205</u>
Total funds		<u><u>78,028</u></u>	<u><u>140,205</u></u>

The financial statements were approved and authorised for issue by the trustees on 05 January 2023 and signed on their behalf by:

Mr J Allin
Chairman

Mr R Stone
Treasurer

The notes on pages 9 to 18 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

League of Hospital Friends (Mansfield and Sutton) 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.

1.2 Going concern

At the date of signing there is a degree of uncertainty about the economic impact of COVID-19. The trustees continue to monitor the position closely however they believe that the charity will maintain its current level of activity and they therefore continue to adopt the going concern basis.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. Accounting policies (continued)

1.4 Expenditure (continued)

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.

1.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

1.6 Interest receivable

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 institution with whom the funds are deposited.

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. Accounting policies (continued)

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.13 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.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

The League of Hospital Friends (Mansfield and Sutton) is a charity registered in England, registration number 211213.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations		
Donations	345	345
In memoria donations	1,248	1,248
Subscriptions	80	80
	1,673	1,673
	1,673	1,673
	Unrestricted funds 2021 £	Total funds 2021 £
Donations		
Donations	1,237	1,237
In memoria donations	265	265
Subscriptions	70	70
Government grants		
Ashfield District Council - COVID-19	13,002	13,002
Mansfield District Council - COVID-19	5,500	5,500
	20,074	20,074
	20,074	20,074

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £
Forest Town charity shop	18,524	18,524
Sutton charity shop	24,476	24,476
Fundraising events	4,968	4,968
	47,968	47,968
	47,968	47,968

	Unrestricted funds 2021 £	Total funds 2021 £
Forest Town charity shop	9,952	9,952
Millbrook voluntary shop	153	153
Sutton charity shop	10,310	10,310
Fundraising events	3,171	3,171
	23,586	23,586
	23,586	23,586

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income - local cash	698	698
	698	698

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income - local cash	477	477
	477	477

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £
Forest Town charity shop costs	26,738	26,738
Sutton charity shop costs	8,150	8,150
Fundraising events costs	484	484
Mansfield Community Hospital voluntary shop costs	210	210
	35,582	35,582
	35,582	35,582
	Unrestricted funds 2021 £	Total funds 2021 £
Forest Town charity shop costs	9,811	9,811
Millbrook voluntary shop costs	288	288
Sutton charity shop costs	6,430	6,430
Fundraising events costs	1,250	1,250
	17,779	17,779
	17,779	17,779

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

7. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2022 £	Total 2022 £
Amenities and equipment	35,225	35,225
Amenities provision at start of year	(35,450)	(35,450)
Amenities provision at end of year	72,500	72,500
Subscriptions	960	960
Printing, stationery, postage and advertising	496	496
Sundries	555	555
Independent examiner's fees	2,148	2,148
Trustees' remuneration	500	500
	<hr/> 76,934 <hr/>	<hr/> 76,934 <hr/>
	 Unrestricted funds 2021 £	 Total 2021 £
Amenities and equipment	5,826	5,826
Amenities provision at end of year	35,450	35,450
Subscriptions	913	913
Printing, stationery, postage and advertising	163	163
Sundries	158	158
Independent examiner's fees	2,148	2,148
Trustee's remuneration	500	500
	<hr/> 45,158 <hr/>	<hr/> 45,158 <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

8. Independent examiner's remuneration

	2022	2021
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	2,148	2,148

9. Trustees' remuneration and expenses

During the year, one or more trustees has been paid honorarium or has received from the charity. The value of trustees' honorarium was as follows:

		2022	2021
		£	£
Mr R Stone (2013)	Honorarium	500	500

During the year ended 30 September 2022, no trustee expenses have been incurred (2021 - £NIL).

10. Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 October 2021	64,680
Additions	453
At 30 September 2022	65,133
Net book value	
At 30 September 2022	65,133
At 30 September 2021	64,680

All the fixed asset investments are held in the UK and are represented by cash deposits with The Mansfield Building Society (2021 - The Mansfield Building Society).

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

11. Debtors

	2022	2021
	£	£
Prepayments and accrued income	2,821	1,442
	<u>2,821</u>	<u>1,442</u>

12. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	72,500	35,450
	<u>72,500</u>	<u>35,450</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 October 2021 £	Income £	Expenditure £	Balance at 30 September 2022 £
Unrestricted funds				
General Funds	140,205	50,339	(112,516)	78,028
	<u>140,205</u>	<u>50,339</u>	<u>(112,516)</u>	<u>78,028</u>

Statement of funds - prior year

	Balance at 1 October 2020 £	Income £	Expenditure £	Balance at 30 September 2021 £
Unrestricted funds				
General Funds	159,005	44,137	(62,937)	140,205
	<u>159,005</u>	<u>44,137</u>	<u>(62,937)</u>	<u>140,205</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Fixed asset investments	65,133	65,133
Current assets	85,395	85,395
Creditors due within one year	(72,500)	(72,500)
Total	78,028	78,028

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Fixed asset investments	64,680	64,680
Current assets	110,975	110,975
Creditors due within one year	(35,450)	(35,450)
Total	140,205	140,205

15. Operating lease commitments

At 30 September 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Later than 1 year and not later than 5 years	22,885	30,795

16. Related party transactions

There are no further related party transactions that require disclosure.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

England & Wales - Charity number 211213

Accounts

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2021

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

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LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Trustees	Mrs B J Joule (2011), Chairman Mrs P Platt (2011) Miss P Bailey (2010) Mr M Horrobin (2010) Councillor J Allin (2009), Vice Chairman Mr C G Dawson (2010) Mrs K Smith (2013) Mr R Stone (2013), Treasurer Mr S Grasar (2014) Mr D Leah (2014) Mrs S Walker (2021) (appointed 31 August 2021)
Charity registered number	211213
Principal office	King's Mill Hospital Mansfield Road Sutton in Ashfield Nottinghamshire NG17 4JL
Accountant	Jonathan Wilson Chartered Accountant 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	Barclays Bank PLC 23 Market Place Mansfield Nottinghamshire NG18 1HT
Solicitors	Harrop White Vallance and Dawson 9/11 Albert Street Mansfield Nottinghamshire NG18 1EA
President	Mrs A Swan Parente MBE
Vice presidents	Councillor K Allsop Mr A Callaghan Dr R Scott
Secretary	King's Mill Hospital Mansfield Road Sutton in Ashfield Nottinghamshire NG17 4JL 01623 622515 (extension 6044)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The trustees present their annual report together with the financial statements of the charity for the from 1 October 2020 to 30 September 2021. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Objectives and activities

a. Policies and objectives

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)'.

There have been no changes during the year.

Achievements and performance

a. Main achievements of the charity

The Trustees are pleased to present the report for the 73rd year of the League's existence.

The shops re-opened in April 2021 but had to reduce their opening times since a number of volunteers had decided to retire.

To those who retired, for whatever reason, the trustees are very appreciative of their sterling service and for the time and energy which they have so freely given.

In the relatively short period from mid-April to the end of the financial year in September the shops raised a very creditable total of £20,415.

Owing to the various restrictions which were imposed during the early part of the financial year, the A.G.M. had to be cancelled, as did the planned trustee meetings, and the usual fund-raising events – lunches and the Welbeck Christmas concert, all of which had a significant affect on our income.

However it was possible to herald the partial relaxation of restrictions with a very successful Autumn lunch, held at the Hostess Restaurant, which together with the sales from a variety of stalls, and a raffle, produced a profit of £1,921.

There have also been generous regeneration grants from the two local authorities and during the year the lease agreements for the two Forest Town shops were renewed, each for a further period of five years, with no additional increases in cost.

Naturally in the light of continuing restrictions the tea bars, which have significantly contributed to our income, had to close, and remain closed. Hopefully their very valuable contributions will resume in 2022, but the Trustees will be guided by advice from the hospitals so that health risks will be avoided.

Also, due to the exceptional demand on medical services at King's Mill Hospital, there has been no opportunity for the departments to consider what additional or replacement equipment is required, hence the League is holding a considerable cash reserve. A portion of this has been ear-marked for a special pain relief machine, and, since the shops produce two thirds of the annual income, money will be spent on redecoration and repairs so that they remain not only safe but also commercially appealing.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Achievements and performance (continued)

The trustees also approved payment for the provision of gifts to all those patients who were in hospital over the Christmas period.

Again, the trustees owe a great debt of gratitude to the volunteers who have endured all sort of difficulties but still have generated an amazing result which will allow the League to continue to support the local hospitals.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

In line with the trustees' wishes to keep matters as simple and transparent as possible, and to ensure that donations received by our supporters and monies raised by our volunteers are available in full to meet our charitable objectives, we are retaining the sum of £62,000 which is the balance of a bequest received in a previous year, as a reserve. The interest on this sum will help to offset our modest but unavoidable administrative expenses. This sum is on deposit locally in the Mansfield Building Society with the balance being held in the bank current account with Barclays Bank PLC.

Structure, governance and management

a. Constitution

League of Hospital Friends (Mansfield and Sutton) is a registered charity, number 211213, and is constituted under a trust deed.

The League of Hospital Friends was formed in 1948 and its objects and powers are:

The object of the league shall be to relieve patients of the hospitals served by the league who are sick, convalescent, disabled, handicapped, infirm or in need of financial assistance and generally to support the charitable work of the said hospitals. For the purpose of carrying out the above object, but not otherwise, the league shall have the following powers:

- to educate the public in the needs of patients of hospitals served by the league and to mobilise, encourage, foster and maintain the interest and support of the public in the said hospitals;
- to assist with the establishment of new leagues and to foster co-operation and intercommunication between leagues, other charitable institutions, local authorities, hospital authorities and National Health Service authorities;
- to give and exchange information and advice and to promote education in all matters relating to hospitals and hospital management, to promote research and to disseminate the results;
- to publish, or contribute to the publication of, any papers, books, periodicals, reports or other documents;
- to hold conferences, meetings, lectures, exhibitions and discussions;
- to recruit, and to assist in the recruitment of, voluntary workers in and for the hospitals served by the league;
- to raise funds and to invite and receive contributions from any person or persons or organisations whatsoever by way of subscription, donation or otherwise;
- to take and accept gifts of property, whether subject to any special trust or not, for the object of the league;

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

Structure, governance and management (continued)

- to supplement the service by the hospitals served by the league for the health, welfare and comfort of the patients by the provision of facilities, buildings and equipment which may be required for the treatment of such patients, or for the efficient running of the hospitals;
- to provide, or assist in the provision of, amenities in the hospitals served by the league for patients and staff, including the provision and running of hospital shops, hospital refreshment facilities, and the establishment of clubs and recreational facilities for the use and benefit of such persons;
- to undertake and execute any charitable trust;
- to do all such things as are necessary for the attainment of the above object.

The league provides amenities for patients, visitors and staff of the following hospitals:

King's Mill Hospital, Sutton in Ashfield, including Millbrook Mental Health Unit
Mansfield Community Hospital, Mansfield

b. Methods of appointment or election of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

As a preliminary to appointment, potential trustees are identified by the current trustees and are invited to attend a meeting of the trustees to familiarise themselves with the charity and to establish whether they would like to become a trustee if invited to do so. Having established that a potential trustee may be interested in becoming a full trustee, the current trustees debate the issue and (if appropriate) issue an invitation to the potential trustee to attend the next meeting; at which time an election will take place and the candidate informed whether they have been appointed as a trustee.

Approved by order of the members of the board of trustees on 31 January 2022 and signed on their behalf by:

Mrs B J Joule
Chairman

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Independent Examiner's Report to the Trustees of League of Hospital Friends (Mansfield and Sutton) ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2021.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

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. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson

Dated: 31 January 2022

Jonathan Wilson

Chartered Accountant

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and legacies	3	20,074	20,074	38,423
Other trading activities	4	23,586	23,586	30,675
Investments	5	477	477	684
Total income		44,137	44,137	69,782
Expenditure on:				
Raising funds	6	17,779	17,779	17,673
Charitable activities	7	45,158	45,158	15,448
Total expenditure		62,937	62,937	33,121
Net movement in funds		(18,800)	(18,800)	36,661
Reconciliation of funds:				
Total funds brought forward		159,005	159,005	122,344
Net movement in funds		(18,800)	(18,800)	36,661
Total funds carried forward		140,205	140,205	159,005

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

The notes on pages 8 to 18 form part of these financial statements.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**BALANCE SHEET
AS AT 30 SEPTEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Investments	10	64,680	64,111
Current assets			
Debtors	11	1,442	4,319
Cash at bank and in hand		109,533	90,575
		110,975	94,894
Creditors: amounts falling due within one year	12	(35,450)	-
		75,525	94,894
Net current assets		75,525	94,894
Total net assets		140,205	159,005
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	140,205	159,005
Total funds		140,205	159,005

The financial statements were approved and authorised for issue by the trustees on 31 January 2022 and signed on their behalf by:

Mrs B J Joule
Chairman

Mr R Stone
Treasurer

The notes on pages 8 to 18 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

League of Hospital Friends (Mansfield and Sutton) 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.

1.2 Going concern

At the date of signing there is a degree of uncertainty about the economic impact of COVID-19. The trustees continue to monitor the position closely however they believe that the charity will maintain its current level of activity and they therefore continue to adopt the going concern basis.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. Accounting policies (continued)

1.4 Expenditure (continued)

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.

1.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

1.6 Interest receivable

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 institution with whom the funds are deposited.

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the statement of financial activities.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

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

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. Accounting policies (continued)

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.13 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.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

The League of Hospital Friends (Mansfield and Sutton) is a charity registered in England, registration number 211213.

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations		
Donations	1,237	1,237
In memoria donations	265	265
Subscriptions	70	70
Government grants		
Ashfield District Council - COVID-19	13,002	13,002
Mansfield District Council - COVID-19	5,500	5,500
	20,074	20,074
	20,074	20,074
	Unrestricted funds 2020 £	Total funds 2020 £
Donations		
Donations	7,866	7,866
In memoria donations	165	165
Subscriptions	70	70
Staff and tea bar collections	322	322
Government grants		
Ashfield District Council - COVID-19	10,000	10,000
Mansfield District Council - COVID-19	20,000	20,000
	38,423	38,423
	38,423	38,423

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £
Forest Town charity shop	9,952	9,952
Millbrook voluntary shop	153	153
Sutton charity shop	10,310	10,310
Fundraising events	3,171	3,171
	23,586	23,586
	23,586	23,586
	Unrestricted funds 2020 £	Total funds 2020 £
Forest Town charity shop	15,313	15,313
Millbrook voluntary shop	760	760
Sutton charity shop	9,763	9,763
Fundraising events	4,185	4,185
Sutton shop - hospital stalls	654	654
	30,675	30,675
	30,675	30,675

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income - local cash	477	477
	<u>477</u>	<u>477</u>

	Unrestricted funds 2020 £	Total funds 2020 £
Investment income - local cash	684	684
	<u>684</u>	<u>684</u>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £
Forest Town charity shop costs	9,811	9,811
Millbrook voluntary shop costs	288	288
Sutton charity shop costs	6,430	6,430
Fundraising events costs	1,250	1,250
	17,779	17,779
	17,779	17,779
	Unrestricted funds 2020 £	Total funds 2020 £
Forest Town charity shop costs	9,219	9,219
Millbrook voluntary shop costs	832	832
Sutton charity shop costs	5,976	5,976
Fundraising events costs	868	868
Mansfield Community Hospital voluntary shop costs	778	778
	17,673	17,673
	17,673	17,673

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

7. Analysis of expenditure on charitable activities

Summary by expense type

	Unrestricted funds 2021 £	Total funds 2021 £
Amenities and equipment	5,826	5,826
Amenities provision at end of year	35,450	35,450
Subscriptions	913	913
Printing, stationery, postage and advertising	163	163
Sundries	158	158
Independent examiner's fees	2,148	2,148
Trustees' remuneration	500	500
	<hr/> 45,158 <hr/>	<hr/> 45,158 <hr/>
	Unrestricted funds 2020 £	Total funds 2020 £
Amenities and equipment	12,287	12,287
Amenities provision at start of year	(748)	(748)
Subscriptions	869	869
Printing, stationery, postage and advertising	97	97
Sundries	295	295
Independent examiner's fees	2,148	2,148
Trustee's remuneration	500	500
	<hr/> 15,448 <hr/>	<hr/> 15,448 <hr/>

8. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	2,148	2,148
	<hr/> 2,148 <hr/>	<hr/> 2,148 <hr/>

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

12. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	35,450	-

13. Statement of funds

Statement of funds - current year

	Balance at 1 October 2020	Income	Expenditure	Balance at 30 September 2021
	£	£	£	£
Unrestricted funds				
General Funds	159,005	44,137	(62,937)	140,205

Statement of funds - prior year

	Balance at 1 October 2019	Income	Expenditure	Balance at 30 September 2020
	£	£	£	£
Unrestricted funds				
General Funds	122,344	69,782	(33,121)	159,005

LEAGUE OF HOSPITAL FRIENDS (MANSFIELD AND SUTTON)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Fixed asset investments	64,680	64,680
Current assets	110,975	110,975
Creditors due within one year	(35,450)	(35,450)
Total	<u>140,205</u>	<u>140,205</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Fixed asset investments	64,111	64,111
Current assets	94,894	94,894
Total	<u>159,005</u>	<u>159,005</u>

15. Operating lease commitments

At 30 September 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	-	2,355
Later than 1 year and not later than 5 years	21,195	-
	<u>21,195</u>	<u>2,355</u>

16. Related party transactions

There are no further related party transactions that require disclosure.