

**LEAGUE OF FRIENDS OF THE
ROYAL SOUTH HANTS HOSPITAL**

Registered Charity Number 237323

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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CONTENTS

	<u>Pages</u>
Chairmans Annual Report	1
Trustees Report	2 - 3
Statement of the Committees Responsibilities	4
Independent Examiners Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the financial statements	8-10
 <u>This page does not form part of the statutory accounts</u>	
Detailed Income and Expenditure account	11

LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL
Registered Charity Number 237323
CHAIRMAN'S REPORT FOR THE TWELVE MONTHS ENDING SEPTEMBER 2023 (1 of 2)

Once again it has been a very successful year for the League of Friends.

This is all because of the wonderful support we get from all the volunteers. We could not run the coffee shop without you all. I am continually grateful for the kindness shown by all of you to ensure that we are able to offer the service to the Hospital. We are now very busy, and I know how much you all dedicate your time to helping us to continue. Without you all we would not be able to provide our service to the Hospital.

Once again, we have raised a fantastic amount of money, and have managed to provide many pieces of equipment to various departments. We also continue to deliver a very valuable service to the patients in Lower Brambles and Fanshawe Wards by providing them with toiletries and personal items which have always been very well received. We also provide gifts at Christmas for all the nurses and patients in the Wards.

Jean Mellor has again with the help of Bev, Rob and Iris been in charge of all the ordering of stores for the shop. Always very professional and everything working very well. This is a very important part of running the shop. Congratulations to you all for the splendid job you all do so well.

Jean also assists me in any way she can with day to day matters that occur. We get the problems sorted out best we can. Very grateful for all her help.

We all had a great day at the Grand Café for our Xmas Lunch. It was lovely to see everyone having a good time together. We hope to organise the same again for this year as a thank you for your support. We also had a lovely afternoon tea for the Kings Coronation in May. This again was very nice to get together for a chat.

We have not been able to start the trolley service up yet. It is difficult to find staff to do the rounds. Volunteers are always needed. I am very grateful to all of you who come in to cover with extra shifts, sometimes at short notice.

We now have Karen Brown who is doing all the accounts for us. She has taken this on now and keeps in regular touch with our accountant Martin Young, many thanks as I know how much time this takes, and she is managing great. Tina Mentor is doing the funding requests for all departments. They are always agreed by the Committee members, and we can usually say yes to most things. Heather Cogan is still presenting the donations given to us, such as knitting, books etc in the shop. This is a great way of raising funds and customers like it. Many thanks to you all.

Let's hope we can continue to give the hospital all the support they need. I know with all your help we will be able to carry on doing this and I am so grateful to you all.

Mrs Anne Llewellyn

Mrs Anne Llewellyn - Chairman

19/10/2023
Date-----

LEAGUE OF FRIENDS OF THE
ROYAL SOUTH HANTS HOSPITAL
Registered Charity Number 237323
TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report together with the financial statements of the Charity for the year ended 31st March 2023. The Committees responsibilities for these financial statements are set out on page 4.

Legal and Administrative Information

The League of friends of the Royal South Hants Hospital is a registered charity, number 237323.

The principal address is Brintons Terrace
 St. Mary's Road
 Southampton
 Hampshire
 SO14 0YD

The Charity is an unincorporated association, and its governing document is the Constitution. The Trustees who served during the year ended 31st March 2023 were as follows.

Mrs Irene Davenport	President
Mrs Anne Llewellyn	Chairman
Mrs Jean Mellor	Vice Chairman/Stores Co-ordinator
Mrs Beverly Holmes	Secretary/Stores
Mrs Karen Brown	Treasurer (appointed 01/02/2023)
Mrs Iris Pollock	Stores
Mrs Tina Mentor	Hospital Funding (appointed 01/02/2023)
Mr Robert Taylor	Stores
Mrs Heather Cogan	Sales and donations
Mrs Anita Burrow	
Mrs Susan Lampard	(resigned 31/01/2023)

One third of the members of the Committee retires by rotation each year and are re-elected or replaced at the Annual General meeting of the members.

The operation of the management of the League is in the hands of the Committee.

The League makes use of the services of the following.

Bankers	HSBC Bank Plc
	156 High Street
	Southampton
	SO14 2NZ

Independent	Martin Young
Examiners	90 Sherbourne Drive
	Salisbury
	SP4 6GA

LEAGUE OF FRIENDS OF THE
ROYAL SOUTH HANTS HOSPITAL
Registered Charity Number 237323
TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

Auditors

A motion will be put forward at the Annual General Meeting to reappoint Martin Young as accountants and Independent Examiners

Objects

The objectives of the League are as follows:

- 1) To mobilise, encourage, foster and maintain the interest of the public in the patients and in the support of the work for the Royal South Hants Hospital by means of voluntary service.
- 2) To raise funds for the benefits of the patients and nursing staff of the Hospital
- 3) To co-operate with all other bodies for the benefit of the Hospital service

The principle policy for the achievement of the first two objectives is the operation of coffee shop at the Hospital. This policy has not changed from previous years.

Powers

For the purpose of carrying out the above objectives, the League has the following powers.

- To mobilise, encourage, foster and maintain the interest of the public by means of voluntary service or otherwise for the benefit of the patients and all staff of the Royal South Hants Hospital.
- To recruit and to assist in the recruitment of voluntary workers in and for the Hospital
- To raise funds and to invite and receive contributions from any 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 provided by the Royal South Hants Hospital for the health, welfare and comfort of the patients therein, by the provision of facilities, buildings and equipment which may be required for the treatment of such patients and for the efficient running of the hospital
- To provide or assist in the provision of amenities in the Royal South Hants Hospital for patients and staff including the provision and running of Hospital Shops
- To undertake and execute any charitable trust
- To assist with the establishment of New Leagues and to foster co-operation and inter-communication between Leagues, other charitable institutions, Local authorities, Hospital Authorities, and National Health Service Authorities.
- To do all such things as are necessary for the attainment of the above Objects.

LEAGUE OF FRIENDS OF THE
ROYAL SOUTH HANTS HOSPITAL
Registered Charity Number 237323
STATEMENT OF THE COMMITTEE'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The purpose of this statement is to distinguish the Committee's responsibilities for the financial statements from those of the accountants as stated in their report.

The Charities Act 2011 requires the Committee to keep proper books of account with respect to the affairs of the charity, and to prepare financial statements for each accounting period consisting of an Income and Expenditure Account and a Balance Sheet. The Committee is also responsible for safeguarding the charity assets, and hence for taking reasonable steps for the prevention and detection of error, fraud, and other irregularities.

In the preparation of the financial statements, the committee is expected to;

Select suitable accounting policies and apply them consistently, making judgements and estimates that are reasonable and prudent.

Follow the recommendations of the Charity Commission and of the accounting profession with regard to the form and content of the financial statements, or disclose and explain any departures from.

Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will be able to continue to meet its objectives

LEAGUE OF FRIENDS OF THE
ROYAL SOUTH HANTS HOSPITAL
Registered Charity Number 237323
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report on the accounts of the charity which are set out on pages 6 to 10 which have been prepared under the accounting policies set out on page 8

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination and I confirm that no material matters has come to my attention in connection with the examination which gives me reasonable cause to believe that in any material respect:

1.Accounting records were not kept in respect of the League of Friends of the RSH Hospital as required by section 130 of the Act; or

2. The accounts do not accord with those records; or

3. The accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention in my opinion, should be drawn in order to enable a proper understanding of the accounts to be reached.

Martin Young & Co
Accountants
90 Sherbourne Drive
Old Sarum
Salisbury12
SP4 6GA

Date 15th October 2023

LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL
Registered Charity Number 237323
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

		2023		2022	
	<i><u>Note</u></i>	Unrestricted funds	Total	Unrestricted funds	Total
		£		£	£
Incoming Resources					
Donations, legacies and similar receipts					
Donations and legacies		5754	5754	9029	9029
Activities in furtherance of the charity's objects					
Incoming resources from shop sales	2	197001	197001	131168	131168
Fundraising income		-	-	-	-
		-----	-----	-----	-----
		202755	202755	140197	140197
Investment income					
Interest on money market deposits		-	-	2	2
Other Income		-	-	100	100
		-----	-----	-----	-----
Total Incoming Resources		202755	202755	140299	140299
		-----	-----	-----	-----
Charitable expenditure					
Costs of activities in furtherance of the charity's objects					
Patient amenities		15684	15684	2305	2305
Costs of shop goods sold	2	119127	119127	78565	78565
Support costs	2	5668	5668	3015	3015
Management and administration costs	3	966	966	3864	3864
		-----	-----	-----	-----
Total charitable expenditure		141445	141445	87749	87749
		-----	-----	-----	-----
Total Resources Expended		61310	61310	87749	87749
		-----	-----	-----	-----
Net Expended Resources		61310	61310	52550	52550
Fund balance at 1st April 2022		455329	455329	402779	402779
		-----	-----	-----	-----
Fund balance at 31st March 2023		516639	516639	455329	455329
		-----	-----	-----	-----

The Statement of Financial activities contains all the gains and losses recognised in the current and preceding years

The only movement in the Charity's funds is the transfer of Net Resources expended shown above

LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL
Registered Charity Number 237323
BALANCE SHEET AT 31ST MARCH 2023

	<u>Note</u>	<u>2023</u> £	<u>2022</u> £
Fixed Assets			
Tangible Assets	4	1040	1224
Current Assets			
Cash at bank and in hand		525832	460256
Stock per valuation		5526	3523
		-----	-----
		531358	463779
		-----	-----
Current Liabilities			
Trade creditors and accruals	6	15759	9674
		-----	-----
Net Current Assets		515599	454105
		-----	-----
Total Net Assets		516639	455329
		-----	-----
Funds			
General Reserve		516639	455329
		-----	-----

These financial statements were approved by the Committee on -----

Mrs Anne Llewellyn

Chairman

Karen Brown

Treasurer

LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL
Registered Charity Number 237323
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1 Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019. The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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

Fixed Assets

Expenditure on major assets is capitalised and depreciated over their expected useful lives at the following rates:

Trading Assets

Fixtures and Fittings	15% on net book value
Equipment	15% on net book value
Alterations to Coffee Shop	15% on net book value

All the fixed assets are held for use in direct charitable activities

Stock

Stock used in trading are valued at the lower of cost and net realisable value

Incoming resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. In accordance with this policy, legacies are included when the charity is advised that payment will be made and the amount can be quantified

Resources expended

Expenditure is accounted for on an accruals basis.

Amounts payable in respect of 'Patient amenities' are included when paid by the Committee.

Support costs represent the costs involved in the running of the shops and trolleys and charity generally

Management and administrative costs represent costs incurred in respect of audit and compliance with statutory requirements

LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL

Registered Charity Number 237323

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

	<u>2023</u>	<u>2022</u>
	£	£
2) Trading Income from Charitable Objectives		
Sales to patients and visitors	197001	131168
Less: Cost of Sales	(119127)	(78565)
	-----	-----
Gross profit 39.5% (2022 40.1%)	77874	52603
 <u>Less Support costs</u>		
Repairs and renewals	162	184
Depreciation	184	217
Stationery, printing and postages	634	250
Insurance	645	614
Travel and mileage	1605	800
Miscellaneous	2438	950
	-----	-----
Total costs	5668	3015
	-----	-----
 Net Profit for the year before management fees	72206	49588
	=====	=====

There was no paid employees during the year.

No charge is made by the hospital for the space occupied by the Leagues facilities or to the volunteers who operate the facilities

3) Management and Administration	<u>2023</u>	<u>2022</u>
	£	£
Bank charges	363	432
Audit, accountancy and book-keeping	603	3432
	-----	-----
	966	3864
	-----	-----

LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL

Registered Charity Number 237323

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (Continued)

	<u>Fixtures & Office</u>	<u>Equipment</u>	<u>Shop Alterations</u>	<u>Total</u>
	£	£	£	£
4 Tangible Fixed Assets				
Cost				
At 1st April 2022				
and 31st March 2023	2238	7553	22682	32473
	-----	-----	-----	-----
Depreciation				
At 1st April 2022	2180	7142	21927	31249
Charge for the year	9	62	113	184
	-----	-----	-----	-----
At 31st March 2023	2189	7204	22040	31433
	=====	=====	=====	=====
Net Book Value				
At 31st March 2023	49	349	642	1040
	=====	=====	=====	=====

	<u>2023</u>	<u>2022</u>
	£	£
5 Debtors	-	-
	-----	-----

	<u>2023</u>	<u>2022</u>
	£	£
6 Creditors falling due within one year		
Trade creditors	13266	6314
Other accruals	313	2220
VAT creditor	2180	1140
	-----	-----
	15759	9674
	-----	-----

7 Related Party Disclosures

Control

Throughout the year, the charity was controlled ultimately by its members who meet annually at the Annual General Meeting. The Executive Committee elected by the members governs the affairs of the charity between Annual General Meetings

Transactions

No remuneration was paid to any trustee during the year.

LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL
Registered Charity Number 237323
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

	£	<u>2023</u> £	£	<u>2022</u> £
<u>Trading Income</u>				
Coffee shop sales		197001		131168
<u>Cost of Sales</u>				
Purchases (stock adjusted)	116711		77142	
Payment card fees	2416		1423	
	-----	119127	-----	78565
		-----		-----
Gross Profit 39.5% (2022 40.1%)		77874		52603
Other Income (per schedule below)		5754		9131
		-----		-----
		83628		61734
<u>Overheads</u>				
Stationery and postages	634		250	
Insurances	645		614	
Repairs and renewals	162		184	
Cleaning materials	43		150	
Travelling and mileage	1605		800	
Book-keeping and accountancy	603		3432	
Bank charges	363		432	
Stock taking fees	-		100	
Xmas lunch & volunteer gifts	2066		700	
Miscellaneous expenses	329		-	
Depreciation	184		217	
	-----	6634	-----	6879
		-----		-----
Net Profit		76994		54855
<u>Less:</u>				
Patients amenities		(15684)		(2305)
		-----		-----
Surplus for the year		61310		52550
		-----		-----
<u>Other Income</u>				
Donations and legacies		5754		9029
Compensation payment		-		100
Interest received		-		2
		-----		-----
		5754		9131
		-----		-----