

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

***Registered Charity Number 237323***

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**LEAGUE OF FRIENDS OF THE**  
**ROYAL SOUTH HANTS HOSPITAL**  
**Registered Charity Number 237323**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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**LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL**  
**Registered Charity Number 237323**  
**CHAIRMANS REPORT FOR THE TWELVE MONTHS ENDING 31<sup>st</sup> MARCH 2024**

Yet again another great year for the League of Friends.

We would not be able to offer our services without your support. I am very grateful for all the help I receive from all of you. We are the only place for all visitors and staff to get snacks and drinks. I know how pleased everyone is with our services. A friendly smile and a chat goes a long way, and I get lots of reports saying how they look forward to coming in. We are very busy now and I know that everyone who helps and gives up their time for us are very much appreciated for this. Without all of your support we would not be able to continue to provide our services to the hospital.

We have raised a great amount of funds and are constantly providing equipment to all areas of the hospital. We need more departments to come forward with funding requests, emails have been sent for us to consider any applications for this. Let's hope we can provide the departments with these. There will be lots of changes around the wards in October, as they are moving over to the Western Hospital, more information will be given when I am able to.

Once again there are so many helpers, but special thanks go to Jean Mellor and all her team, Bev, Rob, Iris. The work she carries out for all the stores and goods provided is excellent. I know what it takes to do this week after week. She carries on with all her duties and is a great help to me. Anyone who can help to stock up on their shifts would be very much appreciated, on a daily basis to keep shelves filled.

We all enjoyed an Xmas Lunch at Ceno's this year, and it was lovely to all get together for this. Hoping to get together more in the coming year.

Karen Brown has been doing all our accounts, she has done a wonderful job providing Martin Young with all the information he needs, and she has worked wonders with all our VAT and all the other important documents that we need to provide. Tina Mentor is still getting funding requests and processing them. Heather Cogan keeps our little shop goods up to date and great displays. Still receiving lovely knitting, puzzles etc. Funds raised are an added bonus. Bev Holmes who keeps everyone informed by e-mails. Veronica Kendall and Lin Turner have become committee members and welcome to them. Many thanks to all involved, and anyone who helps.

Let's hope we can continue to give the wonderful service that we give for many years to come, and I know with all your support we will be able to do this, very grateful to all involved.

*Anne Llewellyn*

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Mrs Anne Llewellyn - Chairman

*June 30<sup>th</sup> 2024*

Date-----

**LEAGUE OF FRIENDS OF THE**  
**ROYAL SOUTH HANTS HOSPITAL**  
**Registered Charity Number 237323**  
**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their report together with the financial statements of the Charity for the year ended 31<sup>st</sup> March 2024. 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 31<sup>st</sup> March 2024 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
Mrs Iris Pollock	Stores
Mrs Tina Mentor	Hospital Funding
Mr Robert Taylor	Stores
Mrs Heather Cogan	Sales and donations
Mrs Anita Burrow	
Veronica Kendall (appointed 01/02/2024)	
Linda Turner (appointed 01/02/2024)	

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
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Independent Examiners	Martin Young 90 Sherbourne Drive Salisbury SP4 6GA
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**LEAGUE OF FRIENDS OF THE**  
**ROYAL SOUTH HANTS HOSPITAL**  
**Registered Charity Number 237323**  
**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024 (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  
Salisbury  
SP4 6GA

*Martin Young*

Date 25<sup>th</sup> June 2024

**LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL**  
**Registered Charity Number 237323**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024**

		<b>2024</b>		<b>2023</b>	
	<b><u>Note</u></b>	<b>Unrestricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Total</b>
		£		£	£
<b>Incoming Resources</b>					
<b>Donations, legacies and similar receipts</b>					
Donations and legacies		7017	7017	5754	5754
<b>Activities in furtherance of the charity's objects</b>					
Incoming resources from shop sales	2	243428	243428	197001	197001
Fundraising income		-	-	-	-
		-----	-----	-----	-----
		250445	250445	202755	202755
<b>Investment income</b>					
Interest on money market deposits		-	-	-	-
		-----	-----	-----	-----
<b>Total Incoming Resources</b>		<b>250445</b>	<b>250445</b>	<b>202755</b>	<b>202755</b>
		-----	-----	-----	-----
<b>Charitable expenditure</b>					
<b>Costs of activities in furtherance of the charity's objects</b>					
Patient amenities		20685	20685	15684	15684
Costs of shop goods sold	2	150197	150197	119127	119127
Support costs	2	6912	6912	5668	5668
Management and administration costs	3	4618	4618	966	966
		-----	-----	-----	-----
Total charitable expenditure		182412	182412	141445	141445
		-----	-----	-----	-----
<b>Total Resources Expended</b>		<b>68033</b>	<b>68033</b>	<b>61310</b>	<b>61310</b>
		-----	-----	-----	-----
Net Expended Resources		68033	68033	61310	61310
Fund balance at 1st April 2023		516639	516639	455329	455329
		-----	-----	-----	-----
Fund balance at 31st March 2024		<b>584672</b>	<b>584672</b>	<b>516639</b>	<b>516639</b>
		-----	-----	-----	-----

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 2024**

	<u>Note</u>	<u>2024</u> £	<u>2023</u> £
<b>Fixed Assets</b>			
Tangible Assets	4	1734	1040
<b>Current Assets</b>			
Cash at bank and in hand		588142	525832
Stock per valuation		5937	5526
		-----	-----
		594079	531358
		-----	-----
<b>Current Liabilities</b>			
Trade creditors and accruals	6	11141	15759
		-----	-----
Net Current Assets		582938	515599
		-----	-----
<b>Total Net Assets</b>		<b>584672</b>	<b>516639</b>
		-----	-----
<b>Funds</b>			
General Reserve		<b>584672</b>	<b>516639</b>
		-----	-----

These financial statements were approved by the Committee on 31st May 2024

*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 2024**

**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	33% on cost
Equipment	33% on cost
Alterations to Coffee Shop	33% on cost

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 2024 (Continued)**

	<u>2024</u>	<u>2023</u>
	£	£
<b>2) Trading Income from Charitable Objectives</b>		
Sales to patients and visitors	243428	197001
Less: Cost of Sales	(150197)	(119127)
	-----	-----
<b>Gross profit 38.3% (2023 39.5%)</b>	93231	77874
 <b><u>Less Support costs</u></b>		
Repairs and renewals	811	205
Depreciation	866	184
Stationery, printing and postages	202	634
Insurance	690	645
Travel and mileage	2006	1605
Miscellaneous	2337	2395
	-----	-----
Total costs	6912	5668
	-----	-----
 <b>Net Profit for the year before management fees</b>	86319	72206
	=====	=====

There were 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

<b>3) Management and Administration</b>	<u>2024</u>	<u>2023</u>
	£	£
Bank charges	423	363
Audit, accountancy and book-keeping	4195	603
	-----	-----
	4618	966
	-----	-----

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

**Registered Charity Number 237323**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)**

	<u>Fixtures &amp; Office</u>	<u>Equipment</u>	<u>Shop Alterations</u>	<u>Total</u>
	£	£	£	£
4 Tangible Fixed Assets				
Cost				
At 1st April 2023	2238	7553	22682	32473
Additions during year	598	962	-	1560
	-----	-----	-----	-----
At 31st March 2024	2836	8515	22682	34033
	-----	-----	-----	-----
Depreciation				
At 1st April 2023	2189	7204	22040	31433
Charge for the year	215	437	214	866
	-----	-----	-----	-----
At 31st March 2024	2404	7641	22254	32299
	=====	=====	=====	=====
Net Book Value				
At 31st March 2024	432	874	428	1734
	=====	=====	=====	=====

	<u>2024</u>	<u>2023</u>
	£	£
5 Debtors	-	-
	-----	-----

6 Creditors falling due within one year	<u>2024</u>	<u>2023</u>
	£	£
Trade creditors	9156	13266
Other accruals	313	313
VAT creditor	1672	2180
	-----	-----
	11141	15759
	-----	-----

**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 2024**

	£	<u>2024</u> £	£	<u>2023</u> £
<u>Trading Income</u>				
Coffee shop sales		243428		197001
<u>Cost of Sales</u>				
Purchases (stock adjusted)	146959		116711	
Payment card fees	3238		2416	
	-----	150197	-----	119127
		-----		-----
Gross Profit 38.3% (2023 39.5%)		93231		77874
Other Income (per schedule below)		7017		5754
		-----		-----
		100248		83628
<u>Overheads</u>				
Stationery and postages	202		634	
Insurances	690		645	
Repairs and renewals	811		205	
Travelling and mileage	2006		1605	
Book-keeping and accountancy	2220		603	
Audit and accountancy	1975		-	
Bank charges	423		363	
Xmas lunch & volunteer gifts	2081		2066	
Miscellaneous expenses	256		329	
Depreciation	866		184	
	-----	11530	-----	6634
		-----		-----
Net Profit		88718		76994
<u>Less:</u>				
Patients amenities		(20685)		(15684)
		-----		-----
Surplus for the year		68033		61310
		-----		-----
<u>Other Income</u>				
Donations and legacies		7017		5754
		-----		-----