

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

***Registered Charity Number 237323***

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

**LEAGUE OF FRIENDS OF THE**  
**ROYAL SOUTH HANTS HOSPITAL**  
**Registered Charity Number 237323**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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**LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL**  
**Registered Charity Number 237323**  
**CHAIRMAN'S REPORT FOR THE TWELVE MONTHS ENDING 31<sup>st</sup> MARCH 2025**

Again it has been a very successful year for the League of Friends albeit tinged with sadness at the passing of Anne Llewellyn in November 2024.

The success of the League of Friends Coffee Shop and the money raised is due to the support given by all the volunteers. We could not run it without them. I am very grateful for all the support you have given me since taking over the Chair. Without your continued help and dedication, I would not be able to carry out this task.

From 1<sup>st</sup> April 2024 until 31<sup>st</sup> March 2025 the total sum spent on providing equipment to the wards is an astonishing £45380.66, the breakdown as follows:

<b>Advanced System Mattresses</b>	<b>£2,000.00</b>
<b>Portable Spectrophotometer</b>	<b>£7,138.00</b>
<b>Defibrillator/Monitor</b>	<b>£13,303.00</b>
<b>Urine Flowmeter and accessories</b>	<b>£3,685.50</b>
<b>Chairs for the Orthopaedic Department</b>	<b>£4,640.16</b>
<b>Versapoint 11 Generator etc</b>	<b>£14,614.00</b>

We also provided Christmas gifts for the staff on the wards.

Jean Mellor continues with the help of Bev, Rob and now Cynthia to be in charge of all the ordering of stores for the shop. Always carried out in a professional manner and working very well. Denise, who is a relatively new member of the team works putting stock out in the shop on a Wednesday. Thank you for the job that you all do so well.

Jean is also the Vice Chair so helps in any way she can with day to day matters which might occur. The problems are sorted and the smooth running continues. We have had a concentrated effort on recruiting new volunteers for the coffee shop. So far four permanent volunteers and one who works ad hoc when the need arises.

We had a wonderful afternoon at the Grand Café last summer and, due to the sadness around Christmas time decided that we would have a Spring Lunch at Ceanos. These were both very enjoyable events and a good opportunity for us all to get together and have a chat.

The trolley service still isn't running due to lack of volunteers; however, I am eternally grateful to all of you who come in to cover with extra shifts, often at very short notice.

Karen continues to do the accounts and keeps in regular contact with Martin Young our Accountant. Many thanks to Karen for doing this as it really is a thankless task. Tina continues to organise the funding requests for the departments. These requests are always put to Committee for their approval or otherwise, whichever the case may be.

Let's hope that 2025/2026 will be as successful as previous years and once again my very heartfelt thanks to you all and with your continued support I am sure we will be in a position to give the hospital the support which they need.

*Mrs Linda Turner*

----- Chair

*02/07/2025*

Date-----

**LEAGUE OF FRIENDS OF THE**  
**ROYAL SOUTH HANTS HOSPITAL**  
**Registered Charity Number 237323**  
**TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees present their report together with the financial statements of the Charity for the year ended 31<sup>st</sup> March 2025. 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 2025 were as follows.

Mrs Irene Davenport	President
Mrs Linda Turner	Chairman (appointed 08/02/2025)
Mrs Jean Mellor	Vice Chairman/Stores Co-ordinator
Mrs Beverly Holmes	Secretary/Stores
Mrs Karen Brown	Treasurer (reappointed 08/02/2025)
Mrs Iris Pollock	Stores
Mrs Tina Mentor	Hospital Funding
Mr Robert Taylor	Stores
Mrs Heather Cogan	Sales and donations
Mrs Anita Burrow	(reappointed 08/02/2025)
Veronica Kendall	

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 2025 (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 have 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 16<sup>th</sup> June 2025

**LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL**  
**Registered Charity Number 237323**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025**

		<b>2025</b>		<b>2024</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		7240	7240	7017	7017
<b>Activities in furtherance of the charity's objects</b>					
Incoming resources from shop sales	2	246835	246835	243428	243428
Fundraising income		-	-	-	-
		-----	-----	-----	-----
		254075	254075	250445	250445
<b>Investment income</b>					
Interest on money market deposits		-	-	-	-
		-----	-----	-----	-----
<b>Total Incoming Resources</b>		<b>254075</b>	<b>254075</b>	<b>250445</b>	<b>250445</b>
		-----	-----	-----	-----
<b>Charitable expenditure</b>					
<b>Costs of activities in furtherance of the charity's objects</b>					
Patient amenities		46321	46321	20685	20685
Costs of shop goods sold	2	156069	156069	150197	150197
Support costs	2	13043	13043	6912	6912
Management and administration costs	2	4597	4597	4618	4618
		-----	-----	-----	-----
Total charitable expenditure		220030	220030	182412	182412
		-----	-----	-----	-----
<b>Total Net Resources Expended</b>		<b>34045</b>	<b>34045</b>	<b>68033</b>	<b>68033</b>
		-----	-----	-----	-----
Net Expended Resources		34045	34045	68033	68033
Fund balance at 1st April 2024		584672	584672	516639	516639
		-----	-----	-----	-----
Fund balance at 31st March 2025		<b>618717</b>	<b>618717</b>	<b>584672</b>	<b>584672</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 2025**

	<u>Note</u>	<u>2025</u> £	<u>2024</u> £
<b>Fixed Assets</b>			
Tangible Assets	4	1408	1734
<b>Current Assets</b>			
Cash at bank and in hand		631317	588142
Stock per valuation		5433	5937
		-----	-----
		636750	594079
		-----	-----
<b>Current Liabilities</b>			
Trade creditors and accruals	6	19441	11141
		-----	-----
Net Current Assets		617309	582938
		-----	-----
<b>Total Net Assets</b>		<b>618717</b>	<b>584672</b>
		-----	-----
<b>Funds</b>			
General Reserve		<b>618717</b>	<b>584672</b>
		-----	-----

**These financial statements were approved on 16th June 2025**

*Linda Turner*

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Mrs Linda Turner  
**Chairman**

*Karen Brown*

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Mrs 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 2025**

**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 Charirty Number 237323**

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

	<u>2025</u>	<u>2024</u>
	£	£
<b>2) Trading Income from Charitable Objectives</b>		
Sales to patients and visitors	246835	243428
Less: Cost of Sales	(156069)	(150197)
	-----	-----
<b>Gross profit 36.9% (2024 38.3%)</b>	90766	93231
 <b><u>Less Support costs</u></b>		
Repairs and renewals	4380	811
Depreciation	1136	866
Stationery, printing and postages	382	202
Insurance	725	690
Travel and mileage	3486	2006
Miscellaneous	2934	2337
	-----	-----
Total costs	13043	6912
	-----	-----
 <b>Net Profit for the year before management fees</b>	77723	86319
	=====	=====

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>2025</u>	<u>2024</u>
	£	£
Bank charges	407	423
Audit, accountancy and book-keeping	4190	4195
	-----	-----
	4597	4618
	-----	-----

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

**Registered Charity Number 237323**

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

	<u>Fixtures &amp; Office</u>	<u>Equipment</u>	<u>Shop Alterations</u>	<u>Total</u>
	£	£	£	£
4 Tangible Fixed Assets				
Cost				
At 1st April 2024	2836	8515	22682	34033
Additions during year	100	710	-	810
	-----	-----	-----	-----
At 31st March 2025	2936	9225	22682	34843
	-----	-----	-----	-----
Depreciation				
At 1st April 2024	2404	7641	22254	32299
Charge for the year	248	674	214	1136
	-----	-----	-----	-----
At 31st March 2025	2652	8315	22468	33435
	=====	=====	=====	=====
Net Book Value				
At 31st March 2025	284	910	214	1408
	=====	=====	=====	=====

	<u>2025</u>	<u>2024</u>
	£	£
5 Debtors	-	-
	-----	-----

	<u>2025</u>	<u>2024</u>
	£	£
6 Creditors falling due within one year		
Trade creditors	16597	9156
Other creditors	1300	-
VAT creditor	1544	1985
	-----	-----
	19441	11141
	-----	-----

**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 2025**

	£	<u>2025</u> £	£	<u>2024</u> £
<u>Trading Income</u>				
Coffee shop sales		246835		243428
<u>Cost of Sales</u>				
Purchases (stock adjusted)	152753		146959	
Payment card fees	3316		3238	
	-----	156069	-----	150197
Gross Profit 36.9% (2024 38.3%)		90766		93231
Other Income (per schedule below)		7240		7017
		-----		-----
		98006		100248
<u>Overheads</u>				
Stationery and postages	382		202	
Insurances	725		690	
Repairs and equipment renewals	4380		811	
Travelling and mileage	3486		2006	
Book-keeping and accountancy	2315		2220	
Audit and accountancy	1875		1975	
Bank charges	407		423	
Xmas lunch & volunteer gifts	2662		2081	
Miscellaneous expenses	272		256	
Depreciation	1136		866	
	-----	17640	-----	11530
Net Profit		80366		88718
<u>Less:</u>				
Patients amenities		(46321)		(20685)
		-----		-----
Surplus for the year		34045		68033
		-----		-----
<u>Other Income</u>				
Donations		7240		7017
		-----		-----