

# REPORT AND ACCOUNTS 2023



# Friends

At the heart of RJAH

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**  
**FOR**  
**THE LEAGUE OF FRIENDS TO THE ROBERT**  
**JONES & AGNES HUNT ORTHOPAEDIC**  
**HOSPITAL**

D.R.E. & Co. (Audit) Limited  
7 Lower Brook Street  
Oswestry  
Shropshire  
SY11 2HG

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 7</b>
<b>Independent Examiner's Report</b>	<b>8</b>
<b>Statement of Financial Activities</b>	<b>9</b>
<b>Balance Sheet</b>	<b>10 to 11</b>
<b>Cash Flow Statement</b>	<b>12</b>
<b>Notes to the Cash Flow Statement</b>	<b>13</b>
<b>Notes to the Financial Statements</b>	<b>14 to 25</b>
<b>Detailed Statement of Financial Activities</b>	<b>26 to 27</b>

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Charity are:

- to help patients and former rheumatology patients of the Hospital;
- to support study, research, advance treatments and improvements in care at the Hospital;
- generally to undertake charitable work for the purpose of attaining and carrying out the above.

The Charity's main objective for the year was to raise funds for the hospital through its branch network.

All activities undertaken are for the patients of the hospital which is a NHS Trust for the general public, and as such we have complied with our duty under section 17(5) of the 2011 Charities Act to have due regard to public benefit.

To obtain its objective the Charity has maintained strong support from its central office and provided a well run hospital shop and coffee shop. The coffee shop is run by staff and volunteers under the control of the Manager and the hospital shop is run by a combination of paid and volunteer staff.

**FINANCIAL REVIEW**

**Reserves policy**

The charity holds funds of £979,218 at 31 December 2023

The charity's policy is to hold reserves on short term deposits for easy access to funds for when requests are received from the hospital. The charity holds large level of reserves when they are raising funds for a large charitable commitment.

The outstanding charitable commitments at 31 December 2023 as agreed by the trustees total £125,899 as disclosed in note 18.

During the year, there was net income of £91,056.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The League of Friends to the Robert Jones & Agnes Hunt Orthopaedic ('the League') is a registered charity and is governed by a constitution dated 27th February 1964, as amended by a Charity Commissioners Scheme of 15th February 2001 and further amendment in 2006 and 2015.

**Organisational structure and management**

In accordance with the governing documents, the business of the League is conducted and managed by the Committee, which is made up of the President, Chairman, Vice-Chairman, Vice-Presidents and between 11 and 15 other members, who are also the Trustees.

Only one member of the Hospital staff may serve on the Committee at any one time. The President is elected at an Annual General Meeting and serves for a period of five years. Other members of the Committee are elected at an Annual General Meeting and serve for three years, after which they must retire, but are eligible for re-election.

The Committee meets bi-monthly, and decisions require a majority vote of those present.

**Decision making**

Decisions regarding charitable expenditure for the hospital are discussed and approved by trustees. Day to day decisions for operating the shop, coffee shop and organising fund raising events are made by the charity and shop managers.

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Key management remuneration**

Remuneration is discussed and agreed by trustees at meetings held regularly throughout the year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

249346

**Principal address**

The Robert Jones & Agnes Hunt  
Orthopaedic Hospital  
Gobowen  
Oswestry  
Shropshire  
SY10 7AG

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Trustees**

Mr Peter G E David  
Mrs S Dixon  
Miss E J Greasley  
Mrs C Jenkins  
The Rt Hon lady Kenyon JP, DL  
Mrs M Kerr  
Mrs V Lillis  
Mrs E Moss  
Mrs P Norris  
Mrs B O'Connor  
Mrs D Price (resigned 21.3.23)  
Mrs R Ralison  
Mr W L Rutherford  
Lt Col I Sawers  
Mrs J Spencer-Jones  
Mrs P Thompson  
The Rt Hon Lady Trevor  
Miss R Warren (Staff) (appointed 23.5.23)

**Co-opted**

Mr J Fallows  
Lt. Col G Chambers

**Officers**

Patron:	Mrs A Turner JP Lord-Lieutenant
President:	The Rt Hon Lady Kenyon JP, DL
Vice-Presidents:	Mrs B O'Connor Mrs T Norris
Chairman:	Mr P David
Vice-Chairman:	The Rt Hon Lady Trevor
Treasurer:	Mrs R Ralison
Charity Director:	Mrs Victoria Sugden

**Independent Examiner**

Francis Nock F.C.C.A  
D.R.E. & Co. (Audit) Limited  
7 Lower Brook Street  
Oswestry  
Shropshire  
SY11 2HG

**Bankers**

Barclays Bank plc  
44/46 Castle Street  
Shrewsbury  
Shropshire  
SY1 2BU

# **THE LEAGUE OF FRIENDS TO THE ROBERT JONES & AGNES HUNT ORTHOPAEDIC HOSPITAL**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

### **CHAIRMAN'S REPORT 2023 - 61ST ANNUAL REPORT**

I am honoured to present the Chairman's Report for the financial year spanning January 2023 to December 2023. This period has been characterised by remarkable achievements, fuelled by the dedication and tireless efforts of our volunteers and staff. Together, we have continued to uphold our mission of providing vital support to the patients and staff of our beloved hospital.

Our endeavours began with the resumption of the shop trolley, operated by our dedicated volunteers, offering a range of essential items including newspapers, confectionery, and toiletries. This vital service was complemented by the reintroduction of our eBay shop, ensuring accessibility and convenience for all along with many bright ideas this has been developed by Yasmin Heath, Charity Executive a technical wiz in our team!



We embarked on innovative initiatives to brighten the hospital environment and uplift spirits. Collaborating with Sainsbury's and M&S, we initiated 'Flower Friday', where donated flowers with a were distributed across various areas of the hospital. Additionally, 'Percy's Punnets', a fruit and veg stall paying tribute to Percy Peacock, was trialled, enriching the hospital community's nutritional options.

Community engagement remained at the forefront of our efforts with the engagement of Sophie Taylor as Sponsorship and Grants Officer, her role having been funded by NHS Charities Together. We gained support from local businesses, celebrated milestones such as NHS 75, and maintained strong partnerships with organisations like The New Saints Football Club, The Rotary Clubs of Oswestry and partner charities including 'Horatio's Garden' and 'Designs in Mind'. Sophie also secured over 1000 'Build a Bear' teddies for children at the hospital, which was delightful to see gifted to all at our Christmas Bazaar.







We also focused on nurturing the spirit of volunteerism among the youth through our 'Future Friends' campaign, made possible by the support of NHS Charities Together funding. Heather left us in August to go on maternity leave, and before too long we were delighted to hear of the safe arrival of Frankie William, our youngest volunteer! We wish Heather and Steffan tremendous joy on the start of their family and look forward to Heathers return in 2024. In the meantime, we are grateful for the hard work of Melanie Bygrave who has taken on the office in Heather's absence.



The successful operation of The Vaccination Centre, supported by our volunteers, was a significant achievement, with over 150,000 vaccines administered but with all good things it came to an end in March. Volunteers and staff having made a significant difference. Tremendous friendships were formed, and its success will be always remembered. Credit to Rebecca Warren for her leadership and to Heather Thomas-Bache as well as all our volunteers for supporting this campaign.

Furthermore, we actively participated in Nutrition and Hydration Week, providing fruit boxes to wards to promote well-being.





Our fundraising efforts were met with resounding success through a diverse range of events and initiatives. Highlights include Whitchurch Branch's fascinating visit to 'Nature Safe' based at 'Stallion AI', the Shrewsbury branch Open Garden and Tea event, and Ludlow Christmas Fair. There were also talks, collections, wreath making, plant sales, raffles, and Christmas jumper days, all of which contributed to our fundraising endeavours.

Throughout the financial year January 2023 to December 2023, we have allocated our funds to a diverse array of projects and initiatives aimed at enhancing patient care, facilities, and staff support across various departments of our hospital. Notable among these allocations are the funding for a research project into 'Foot deformity and cerebral palsy' in conjunction with the Orthopaedic Institute. Additionally, we have supported the painting of cottages, ensuring a welcoming and comfortable environment for overseas nurses and doctors residing on campus. Our commitment to occupational therapy is evident through the funding provided for the Heavy Workshop, facilitating rehabilitation and functional independence for patients. Furthermore, our contributions have enabled the acquisition of essential equipment such as ultrasound scanners for theatres, Dopplex ABI devices, and Anetic Aid Beach Chair attachments, enhancing diagnostic and surgical capabilities. We have also supported initiatives like the hire of the Shropshire Lady from Lyneal Trust for the benefit of patients in the Midlands Centre for Spinal Injuries department. These endeavours underscore our dedication to promoting excellence in patient care and improving the working environment for our staff across all facets of our hospital.



Our commitment to patient welfare extended to the reintroduction of Therapy Dogs to the wards, ensuring a source of comfort and joy for patients. Furthermore, we advocated for free sanitary products across the trust, prioritising dignity, and accessibility for all.

Our retail outlets, including the Shop, Coffee Shop, and Post Office, have played a pivotal role in both generating revenue for our organisation and fostering a sense of community within the hospital. Toniann retired from her role as Retail Manager in the spring, I would like to pay tribute to her drive and tenacity in pushing the Coffee Shop and Shop forward with tremendous dynamism it would not be the success it is today without her commitment or enthusiasm. Our good wishes and gratitude to Toniann.

It was all change when Denise, Shop Assistant, a member of our Friends family for nearly 47 years embarked on a well-deserved retirement at the end of October. Denise's journey with us has been nothing short of remarkable. For close to five decades, she has been a familiar and friendly face in the League of Friends shop. We extend our deepest thanks and warmest wishes for a wonderful and happy retirement.

The new team consists of Helen Wheatley, who has served as our Post Office Manager since 2017 and now serves as the Post Office and Shop Manager, and Julia Morgan, who is the Charity Manager with responsibility for The Coffee Shop, Volunteer Pastoral Care and Recruitment. We are thankful for the hard work and impact both Helen and Julia are making in our trading areas. Our shop's retail offerings serve as vital hubs where patients, visitors, and staff can access essential goods and services, while also providing support and care for patients as well as a platform for fundraising. The recent addition of the RV Coffee Shop in the Veterans Centre has been a significant development, not only in terms of providing a new revenue stream but also in honouring and supporting our veterans. The dedicated volunteers who operate these establishments are the backbone of their success, contributing tirelessly to their operation and fundraising efforts. While the impact of their work may not always be as visible as that of a marathon runner, we estimate their annual contribution to be between £5,000 to £6,000, underscoring the immense value they bring to our organisation and the community as a whole.

As always I am immensely grateful to Elaine Tinsley for her outstanding work with our accounts, keeping track of everything she is meticulous and gives so much time and assistance to Victoria and the Office.

The highlight of the year must certainly be the royal visit, Victoria, in particular, played an instrumental role in orchestrating the success of this occasion. It was a heartwarming sight to witness our volunteers presented to Her Majesty, a testament to their invaluable contributions and the esteem in which they are held within our organisation. This visit not only honoured our volunteers but also underscored the significance of their role in the fabric of the hospital community, showcasing the spirit of service and dedication that defines League of Friends. Additionally, it was a historic moment as it marked the first opening of a building by Her Royal Highness the Duchess of Edinburgh under her new title, adding an extra layer of significance to the occasion.



As we look to the future, we remain steadfast in our commitment to serving the hospital and community. With the addition of new trustees and continued support from all stakeholders, we are well-positioned to build upon our achievements and address future challenges.

In conclusion, I extend my heartfelt gratitude to our dedicated trustees, volunteers, staff, and supporters. Your unwavering commitment and passion have been instrumental in our success, and together, we will continue to make a meaningful difference in the lives of those we serve.

Mr Peter G D David Chairman

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs R Ralison - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**Independent examiner's report to the trustees of The League of Friends to the Robert Jones & Agnes Hunt Orthopaedic Hospital**

I report to the charity trustees on my examination of the accounts of The League of Friends to the Robert Jones & Agnes Hunt Orthopaedic Hospital (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust 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 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.

Francis Nock F.C.C.A  
The Association of Chartered Certified Accountants

D.R.E. & Co. (Audit) Limited  
7 Lower Brook Street  
Oswestry  
Shropshire  
SY11 2HG

Date: .....

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	124,605	181,428	306,033	481,193
Other trading activities	3	626,281	3,958	630,239	496,235
Investment income	4	3,201	518	3,719	197
<b>Total</b>		<b>754,087</b>	<b>185,904</b>	<b>939,991</b>	<b>977,625</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	460,583	828	461,411	354,365
<b>Charitable activities</b>	6				
Charitable expenditure		204,619	-	204,619	188,477
Other		182,905	-	182,905	109,451
<b>Total</b>		<b>848,107</b>	<b>828</b>	<b>848,935</b>	<b>652,293</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(94,020)</b>	<b>185,076</b>	<b>91,056</b>	<b>325,332</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		840,828	43,473	884,301	558,969
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>746,808</b>	<b>228,549</b>	<b>975,357</b>	<b>884,301</b>

The notes form part of these financial statements

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**BALANCE SHEET  
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	<b>31.12.23 Total funds £</b>	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	<b>32,470</b>	-	<b>32,470</b>	34,197
Investments	13	<u><b>2,892</b></u>	<u>-</u>	<u><b>2,892</b></u>	<u>2,892</u>
		<b>35,362</b>	-	<b>35,362</b>	37,089
<b>CURRENT ASSETS</b>					
Stocks	14	<b>28,460</b>	-	<b>28,460</b>	35,914
Debtors	15	<b>11,237</b>	-	<b>11,237</b>	32,708
Cash at bank and in hand	16	<u><b>750,669</b></u>	<u><b>228,549</b></u>	<u><b>979,218</b></u>	<u>846,469</u>
		<b>790,366</b>	<b>228,549</b>	<b>1,018,915</b>	915,091
<b>CREDITORS</b>					
Amounts falling due within one year	17	<u><b>(78,920)</b></u>	<u>-</u>	<u><b>(78,920)</b></u>	<u>(67,879)</u>
<b>NET CURRENT ASSETS</b>		<u><b>711,446</b></u>	<u><b>228,549</b></u>	<u><b>939,995</b></u>	<u>847,212</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>746,808</b></u>	<u><b>228,549</b></u>	<u><b>975,357</b></u>	<u>884,301</u>
<b>NET ASSETS</b>		<u><u><b>746,808</b></u></u>	<u><u><b>228,549</b></u></u>	<u><u><b>975,357</b></u></u>	<u><u>884,301</u></u>

The notes form part of these financial statements



**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**BALANCE SHEET - continued**  
**31 DECEMBER 2023**

<b>FUNDS</b>	18		
Unrestricted funds:			
General fund		613,403	771,437
Shop fund		126,388	37,136
Coffee Shop fund		(1,779)	4,872
Branch Funds		6,343	26,400
Revaluation reserve		1,833	1,833
Post Office Fund		1,108	(1,095)
Veterans Coffee Shop		(488)	245
		<u>746,808</u>	<u>840,828</u>
Restricted funds:			
O.R.A. Funds		228,291	43,215
Sir Reginald Watson Jones Bursary		258	258
		<u>228,549</u>	<u>43,473</u>
<b>TOTAL FUNDS</b>		<u><u>975,357</u></u>	<u><u>884,301</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
R Ralison - Trustee

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	31.12.23 £	31.12.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>133,326</u>	<u>314,585</u>
Net cash provided by operating activities		<u>133,326</u>	<u>314,585</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,295)	(16,641)
Sale of tangible fixed assets		(1)	-
Interest received		<u>3,719</u>	<u>197</u>
Net cash used in investing activities		<u>(577)</u>	<u>(16,444)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>132,749</b>	<b>298,141</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>846,469</u></b>	<b><u>548,328</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>979,218</u></b>	<b><u>846,469</u></b>

The notes form part of these financial statements

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>31.12.23</b>	31.12.22
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>91,056</b>	325,332
<b>Adjustments for:</b>		
Depreciation charges	5,449	5,724
Loss on disposal of fixed assets	573	-
Interest received	(3,719)	(197)
Decrease/(increase) in stocks	7,454	(8,723)
Decrease/(increase) in debtors	21,471	(31,966)
Increase in creditors	<u>11,042</u>	<u>24,415</u>
<b>Net cash provided by operations</b>	<b><u>133,326</u></b>	<b><u>314,585</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>846,469</u>	<u>132,749</u>	<u>979,218</u>
	<u>846,469</u>	<u>132,749</u>	<u>979,218</u>
<b>Total</b>	<b><u>846,469</u></b>	<b><u>132,749</u></b>	<b><u>979,218</u></b>

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

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

Turnover from trade income is derived from ordinary activities and is stated net of VAT.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

Costs are allocated directly to the fund to which they relate to. One third of general fund wages are re-allocated evenly to the shop and coffee shop fund.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	<b>10% per annum, reducing balance basis</b>
Shop fixtures and fittings	<b>15% per annum, reducing balance basis</b>
Other shop equipment	<b>15% per annum, reducing balance basis</b>
Coffee shop equipment	<b>15% per annum, reducing balance basis</b>
Computer equipment	<b>25% per annum, straight line basis</b>

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. ACCOUNTING POLICIES - continued**

**Donated services**

Voluntary staff work in the Coffee Shop on a part time basis. A value for the donated services have not been included within the accounts as this can not be measured reliably.

**Investments**

Investments are included at their fair value at the balance sheet date. Any gains/losses on revaluation to fair value are reported in the Statement of Financial Activities and taken to the Revaluation Reserve.

**2. DONATIONS AND LEGACIES**

	<b>31.12.23</b>	31.12.22
	<b>£</b>	£
Donations	<b>24,659</b>	33,647
Legacies	<b>281,374</b>	447,546
	<b><u>306,033</u></b>	<u>481,193</u>

**3. OTHER TRADING ACTIVITIES**

	<b>31.12.23</b>	31.12.22
	<b>£</b>	£
Fundraising events	<b>22,685</b>	42,794
Trading income	<b>556,721</b>	393,769
Management charge	<b>25,000</b>	35,000
Recharge Future Friends	<b>25,833</b>	24,672
	<b><u>630,239</u></b>	<u>496,235</u>

**4. INVESTMENT INCOME**

	<b>31.12.23</b>	31.12.22
	<b>£</b>	£
Deposit account interest	<b>3,551</b>	33
Sir Reginald Watson Jones Bursary	<b>168</b>	164
	<b><u>3,719</u></b>	<u>197</u>



**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**5. RAISING FUNDS**

**Raising donations and legacies**

	<b>31.12.23</b>	31.12.22
	<b>£</b>	£
Fund raising expenses	<u><b>1,789</b></u>	<u>3,042</u>
	<u><b>1,789</b></u>	<u>3,042</u>

**Other trading activities**

The charity operates three retail outlets within the hospital from which it derives income. The trading results for each outlet for the year are summarised below.

	Total funds				
	Post Office Fund	Shop fund	Coffee shop funds	31.12.23	31.12.22
		£	£	£	£
Turnover	27,267	252,643	276,811	556,721	393,769
Cost of sales	-	(157,198)	(113,463)	(270,661)	(198,312)
Gross profit	27,267	95,445	163,348	286,060	195,457
Administration	(40,473)	(66,516)	(81,972)	(188,961)	153,012
(Loss)/Profit before interest	(13,206)	28,929	81,376	97,099	42,445
Interest receivable	-	-	-	-	-
Net (Loss)/profit	<u>(13,206)</u>	<u>28,929</u>	<u>81,376</u>	<u>97,099</u>	<u>42,445</u>

The charity also incurred the following fund raising costs:

	Branch fund	O.R.A	31.12.23	31.12.22
	£	£	£	£
Fund raising expenses	<u>961</u>	<u>828</u>	<u>1,789</u>	<u>3,041</u>
	<u>961</u>	<u>828</u>	<u>1,789</u>	<u>3,041</u>
Aggregate amounts			<u><b>461,411</b></u>	<u>354,365</u>

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. CHARITABLE ACTIVITIES COSTS**

	General Fund £	Branch Funds £	Restrict ed Funds £	Total Funds:	
				2023 £	2022 £
Veterans appeal	-	-	-	-	100,650
Hampers	-	-	-	-	35
Main entrance	12,153	-	-	12,153	12,014
Wheelchair accessible vehicle	-	-	-	-	12,885
X Box complete gaming cart	-	-	-	-	2,046
SoundEar II sign	-	-	-	-	437
Essential Trainer	-	-	-	-	358
International staff	-	-	-	-	3,210
2 Ultrasound Trolleys	50,003	-	-	50,003	-
Boat trip, family day etc	554	-	-	554	1,779
Wards	2,744	-	-	2,744	1,267
Memorial garden	434	-	-	434	1,860
Health hero	27	-	-	27	104
Toiletry packs	121	-	-	121	155
Beach chair operating table attachment	7,834	-	-	7,834	-
Dobblex Ability	4,058	-	-	4,058	-
2 seater settee and lift and rise chair	2,299	-	-	2,299	-
Samaritan grant	5,205	-	-	5,205	1,270
Max sky 2 patient lifting equipment	960	-	-	960	-
Estate and facilities day	900	-	-	900	-
4ft dual bed and mattress	3,973	-	-	3,973	-
Truck powered platform	4,750	-	-	4,750	-
MCSI	2,053	-	-	2,053	-
Doctors residence refurbishment	15,000	-	-	15,000	-
Cottage 1 update	5,244	-	-	5,244	-
Cottage 2 decoration	5,244	-	-	5,244	-
Research - Foot deformity in children	16,773	-	-	16,773	-
Workshop costs	3,946	-	-	3,946	-
TV screens for pre op	2,838	-	-	2,838	-
4 seat bench main corridor	930	-	-	930	-
Oculus headsets simulation lab	5,006	-	-	5,006	-
Cameral for medical photography	542	-	-	542	-
Other	378	-	-	378	-
Patient support	109	-	-	109	1,509
Future Friends	240	-	-	240	6,280
	<u>154,318</u>	<u>-</u>	<u>-</u>	<u>154,318</u>	<u>145,859</u>

	£	£
Charitable expenditure as above	154,318	145,859
Staff costs	47,891	40,323
Accountancy	2,410	2,295
	<u>204,619</u>	<u>188,477</u>

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Other resources expended	<b>182,905</b>	-	<b>182,905</b>
Charitable expenditure	<b>47,891</b>	<b>2,410</b>	<b>50,301</b>
	<b><u>230,796</u></b>	<b><u>2,410</u></b>	<b><u>233,206</u></b>

Support costs, included in the above, are as follows:

	Other resources expended £	Charitable expenditure £	31.12.23 Total activities £	31.12.22 Total activities £
Wages	<b>47,892</b>	<b>47,891</b>	<b>95,783</b>	<b>80,228</b>
Social security	<b>6,100</b>	-	<b>6,100</b>	<b>5,363</b>
Pensions	<b>9,670</b>	-	<b>9,670</b>	<b>2,682</b>
Insurance	<b>1,282</b>	-	<b>1,282</b>	<b>1,190</b>
Advertising	<b>8,824</b>	-	<b>8,824</b>	<b>3,198</b>
Office & administration	<b>75,262</b>	-	<b>75,262</b>	<b>40,293</b>
Professional fees	<b>28,632</b>	-	<b>28,632</b>	<b>12,271</b>
Travel	<b>704</b>	-	<b>704</b>	<b>977</b>
Training	<b>2,582</b>	-	<b>2,582</b>	<b>1,691</b>
Depreciation of tangible and heritage assets	<b>1,910</b>	-	<b>1,910</b>	<b>1,882</b>
Loss on sale of tangible fixed assets	<b>47</b>	-	<b>47</b>	-
Accountancy	<b>-</b>	<b>2,410</b>	<b>2,410</b>	<b>2,295</b>
	<b><u>182,905</u></b>	<b><u>50,301</u></b>	<b><u>233,206</u></b>	<b><u>152,070</u></b>

**8. INDEPENDENT EXAMINERS' REMUNERATION**

	31.12.23 £	31.12.22 £
Accountancy	<b><u>2,410</u></b>	<b><u>2,295</u></b>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. STAFF COSTS**

	<b>31.12.23</b>	31.12.22
	<b>£</b>	£
Wages and salaries	<b>242,649</b>	202,294
Social security costs	<b>14,151</b>	11,332
Other pension costs	<b>12,408</b>	5,332
	<b><u>269,208</u></b>	<b><u>218,958</u></b>

The average monthly number of employees during the year was as follows:

	<b>31.12.23</b>	31.12.22
The League of Friends Shop	<b>3</b>	3
The League of Friends office	<b>4</b>	3
The League of Friends Coffee Shop	<b>5</b>	4
Post Office	<b>2</b>	1
	<b><u>14</u></b>	<b><u>11</u></b>

No employees received emoluments in excess of £60,000.

No employee is paid more than £60,000.

The League make the required contributions to the NEST pension.

Voluntary staff work in the Coffee Shop in addition to paid staff.

**11. 2022 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	481,193	-	481,193
Other trading activities	493,604	2,631	496,235
Investment income	<u>26</u>	<u>171</u>	<u>197</u>
<b>Total</b>	<b><u>974,823</u></b>	<b><u>2,802</u></b>	<b><u>977,625</u></b>
<b>EXPENDITURE ON</b>			
Raising funds	354,261	104	354,365
<b>Charitable activities</b>			
Charitable expenditure	188,477	-	188,477
Other	<u>109,431</u>	<u>20</u>	<u>109,451</u>
<b>Total</b>	<b><u>652,169</u></b>	<b><u>124</u></b>	<b><u>652,293</u></b>
<b>NET INCOME</b>	322,654	2,678	325,332
<b>Transfers between funds</b>	<u>164</u>	<u>(164)</u>	<u>-</u>
<b>Net movement in funds</b>	322,818	2,514	325,332

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**11. 2022 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	518,010	40,959	558,969
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>840,828</u>	<u>43,473</u>	<u>884,301</u>

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2023	66,770	13,321	80,091
Additions	3,367	928	4,295
Disposals	(2,561)	-	(2,561)
At 31 December 2023	<u>67,576</u>	<u>14,249</u>	<u>81,825</u>
<b>DEPRECIATION</b>			
At 1 January 2023	35,086	10,808	45,894
Charge for year	4,588	862	5,450
Eliminated on disposal	(1,989)	-	(1,989)
At 31 December 2023	<u>37,685</u>	<u>11,670</u>	<u>49,355</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>29,891</u>	<u>2,579</u>	<u>32,470</u>
At 31 December 2022	<u>31,684</u>	<u>2,513</u>	<u>34,197</u>

**13. FIXED ASSET INVESTMENTS**

	31.12.23 £	31.12.22 £
Shares	59	59
Other	<u>2,833</u>	<u>2,833</u>
	<u>2,892</u>	<u>2,892</u>



**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**13. FIXED ASSET INVESTMENTS - continued**

Additional information as follows:

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2023 and 31 December 2023	<u>59</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>59</u>
At 31 December 2022	<u>59</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	31.12.23 £	31.12.22 £
Sir Reginald Watson Jones Bursary	<u>2,833</u>	<u>2,833</u>

The investment is held in the 'Equities Investment Fund for Charities' deposit for the Sir Reginald Watson Jones Bursary.

**14. STOCKS**

	31.12.23 £	31.12.22 £
Stocks	<u>28,460</u>	<u>35,914</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Trade debtors	<u>11,237</u>	<u>32,708</u>

**16. CASH AT BANK AND IN HAND**

**Reserves & Short Term Deposits**

The League currently holds reserves totalling £979,218 which are held in short term deposits. The League's policy is to invest sums in short term deposits to enable quick access to funds when requests are received from the Hospital and agreed by the Committee.

It is the charity's policy to hold minimal reserves, however, the exceptions to this are those held within the Designated Oswestry Rheumatology Association Funds, these reserves are held for specific commitments of the League as detailed in note 18.

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.23</b>	31.12.22
	<b>£</b>	£
General Fund creditors	<b>33,538</b>	34,961
Trade creditors	<b>33,596</b>	24,962
Taxation and social security	<b>11,786</b>	7,956
	<b><u>78,920</u></b>	<b><u>67,879</u></b>

**18. 2023 MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	771,437	(206,868)	48,834	613,403
Shop fund	37,136	28,929	60,323	126,388
Coffee Shop fund	4,872	71,211	(77,862)	(1,779)
Branch Funds	26,400	15,752	(35,809)	6,343
Revaluation reserve	1,833	-	-	1,833
Post Office Fund	(1,095)	(13,206)	15,409	1,108
Veterans Coffee Shop	245	10,162	(10,895)	(488)
	<b>840,828</b>	<b>(94,020)</b>	<b>-</b>	<b>746,808</b>
<b>Restricted funds</b>				
O.R.A. Funds	43,215	185,076	-	228,291
Sir Reginald Watson Jones Bursary	258	-	-	258
	<b>43,473</b>	<b>185,076</b>	<b>-</b>	<b>228,549</b>
<b>TOTAL FUNDS</b>	<b><u>884,301</u></b>	<b><u>91,056</u></b>	<b><u>-</u></b>	<b><u>975,357</u></b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	180,656	(387,524)	(206,868)
Shop fund	252,642	(223,713)	28,929
Coffee Shop fund	237,492	(166,281)	71,211
Branch Funds	16,713	(961)	15,752
Post Office Fund	27,266	(40,472)	(13,206)
Veterans Coffee Shop	39,318	(29,156)	10,162
	<b>754,087</b>	<b>(848,107)</b>	<b>(94,020)</b>
<b>Restricted funds</b>			
O.R.A. Funds	185,904	(828)	185,076
	<b><u>939,991</u></b>	<b><u>(848,935)</u></b>	<b><u>91,056</u></b>

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**18. MOVEMENT IN FUNDS - continued**

**2022 Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	460,499	245,738	65,200	771,437
Shop fund	30,674	21,200	(14,738)	37,136
Coffee Shop fund	5,321	25,138	(25,587)	4,872
Branch Funds	22,908	34,467	(30,975)	26,400
Revaluation reserve	1,833	-	-	1,833
Post Office Fund	(3,225)	3,443	(1,313)	(1,095)
Veterans Coffee Shop	-	(7,332)	7,577	245
	518,010	322,654	164	840,828
<b>Restricted funds</b>				
O.R.A. Funds	40,681	2,534	-	43,215
Sir Reginald Watson Jones Bursary	258	164	(164)	258
Horatio's Garden	20	(20)	-	-
	40,959	2,678	(164)	43,473
<b>TOTAL FUNDS</b>	<u>558,969</u>	<u>325,332</u>	<u>-</u>	<u>884,301</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	543,297	(297,559)	245,738
Shop fund	194,263	(173,063)	21,200
Coffee Shop fund	165,583	(140,445)	25,138
Branch Funds	37,754	(3,287)	34,467
Post Office Fund	33,257	(29,814)	3,443
Veterans Coffee Shop	669	(8,001)	(7,332)
	974,823	(652,169)	322,654
<b>Restricted funds</b>			
O.R.A. Funds	2,638	(104)	2,534
Sir Reginald Watson Jones Bursary	164	-	164
Horatio's Garden	-	(20)	(20)
	2,802	(124)	2,678
<b>TOTAL FUNDS</b>	<u>977,625</u>	<u>(652,293)</u>	<u>325,332</u>

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**18. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	460,499	38,870	114,034	613,403
Shop fund	30,674	50,129	45,585	126,388
Coffee Shop fund	5,321	96,349	(103,449)	(1,779)
Branch Funds	22,908	50,219	(66,784)	6,343
Revaluation reserve	1,833	-	-	1,833
Post Office Fund	(3,225)	(9,763)	14,096	1,108
Veterans Coffee Shop	-	2,830	(3,318)	(488)
	518,010	228,634	164	746,808
<b>Restricted funds</b>				
O.R.A. Funds	40,681	187,610	-	228,291
Sir Reginald Watson Jones Bursary	258	164	(164)	258
Horatio's Garden	20	(20)	-	-
	40,959	187,754	(164)	228,549
<b>TOTAL FUNDS</b>	<u>558,969</u>	<u>416,388</u>	<u>-</u>	<u>975,357</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	723,953	(685,083)	38,870
Shop fund	446,905	(396,776)	50,129
Coffee Shop fund	403,075	(306,726)	96,349
Branch Funds	54,467	(4,248)	50,219
Post Office Fund	60,523	(70,286)	(9,763)
Veterans Coffee Shop	39,987	(37,157)	2,830
	1,728,910	(1,500,276)	228,634
<b>Restricted funds</b>			
O.R.A. Funds	188,542	(932)	187,610
Sir Reginald Watson Jones Bursary	164	-	164
Horatio's Garden	-	(20)	(20)
	188,706	(952)	187,754
<b>TOTAL FUNDS</b>	<u>1,917,616</u>	<u>(1,501,228)</u>	<u>416,388</u>

The Oswestry Rheumatology Association 'O.R.A' holds funds it has raised and accumulated in anticipation of future refurbishment or improvement to Ercall Ward, or other rheumatology treatment, care and research activities at the hospital.

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**18. MOVEMENT IN FUNDS - continued**

The general fund represents those funds which are unrestricted and not designated for other purposes. The transfers into this fund include accumulations of reserves in other unrestricted and non designated funds moved to general reserves.

At 31 December 2023, the charity's commitments were:

Corridor benches - 7 sets	<b>£9,057</b>
Library equipment	<b>£2,000</b>
O.T. Flat equipment	<b>£2,768</b>
Bariatric Couch and 2 No. Ceiling Hoists	<b>£12,074</b>
Alice ward	<b>£100,000</b>

None of the above commitments are provided for in the financial statements.

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	24,659	33,647
Legacies	<u>281,374</u>	<u>447,546</u>
	<b>306,033</b>	<b>481,193</b>
<b>Other trading activities</b>		
Fundraising events	22,685	42,794
Trading income	556,721	393,769
Management charge	25,000	35,000
Recharge Future Friends	<u>25,833</u>	<u>24,672</u>
	<b>630,239</b>	<b>496,235</b>
<b>Investment income</b>		
Deposit account interest	3,551	33
Sir Reginald Watson Jones Bursary	<u>168</u>	<u>164</u>
	<b>3,719</b>	<b>197</b>
<b>Total incoming resources</b>	<b>939,991</b>	<b>977,625</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fund raising expenses	1,789	3,041
<b>Other trading activities</b>		
Opening stock	35,914	27,191
Purchases	263,206	207,034
Wages	146,866	122,066
Social security	8,051	5,969
Pensions	2,738	2,650
Bank charges	11,093	10,553
Maintenance charge	16,149	7,932
Fixtures and fittings	3,420	3,684
Computer equipment	119	158
Loss on sale of tangible fixed assets	526	-
Closing stock	<u>(28,460)</u>	<u>(35,914)</u>
	<b>459,622</b>	<b>351,323</b>
<b>Charitable activities</b>		
Charitable expenditure	<b>154,318</b>	<b>145,859</b>

**THE LEAGUE OF FRIENDS TO THE ROBERT  
JONES & AGNES HUNT ORTHOPAEDIC  
HOSPITAL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	31.12.23 £	31.12.22 £
<b>Support costs</b>		
<b>Management</b>		
Wages	<b>95,783</b>	80,228
Social security	<b>6,100</b>	5,363
Pensions	<b>9,670</b>	2,682
Insurance	<b>1,282</b>	1,190
Advertising	<b>8,824</b>	3,198
Office & administration	<b>75,262</b>	40,293
Professional fees	<b>28,632</b>	12,271
Travel	<b>704</b>	977
Training	<b>2,582</b>	1,691
Fixtures and fittings	<b>1,167</b>	1,201
Computer equipment	<b>743</b>	681
Loss on sale of tangible fixed assets	<b>47</b>	-
	<b>230,796</b>	149,775
 <b>Governance costs</b>		
Accountancy	<b>2,410</b>	2,295
 Total resources expended	<b>848,935</b>	652,293
 <b>Net income</b>	<b>91,056</b>	325,332