

**The League of Friends of University Hospital
Southampton NHS Foundation Trust**

**Annual report and financial statements
for the year ended 31 March 2021**

Charity Registration Number: 249466

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Charity information

Personalia as at 31 March 2021

Chairman:	Mr R Greene
Hon. Treasurer:	Mr L J Frewin
Hon. Secretary:	Mrs T Cox resigned 29/09/2021 Mrs G Babey appointed 29/09/2021
Members of Committee	

S Rogers, Mr D Springthorpe (appointed 29/09/2021), R Ward (resigned 01/04/2020), J Hill (resigned 01/04/2020), L Coutts (resigned 01/04/2020), A Bashford (resigned 01/04/2020), A Howard.

Co-opted Members:

Ms C Smith	Voluntary Services Office
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Principal Bankers

Lloyds Bank Plc
92-94 Above Bar Street
Southampton
SO14 7DT

Independent Examiners

Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

Central Office

Mailpoint 110
University Hospital Southampton
Tremona Road
Southampton
SO16 6YD
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Report of the Trustees for the year ended 31 March 2021

The Trustees present their annual report together with the Financial Statements of the Charity for the year ended 31 March 2021

Reference and administrative details

The charity registration number is 249466.

The information shown on page 1 forms part of this report. The Charity's Trustees are those individuals holding office and those shown as Members of Committee.

Charitable objects

The objects and working practices of the League of Friends of University Hospital Southampton NHS Foundation Trust set out in the Objects and Rules of the Society are as follows:

1. to mobilise, encourage, foster and maintain the interest of the public in the patients, and the support of the work for University Hospital Southampton NHS Foundation Trust by means of voluntary service.
2. to raise funds for the benefit of the patients and nursing staff of the hospital.
3. to co-operate with all other bodies for the benefit of the hospital service.

Working practices

1. The Committee has quarterly meetings where applications for grants are considered. In deciding whether to support a particular request, the Committee is mindful of the benefit that will be received by the respective beneficiaries and that the use of funds is aligned with our charitable objectives; the public benefit of patients and nursing staff of the Hospital. Since the league has been not in operation from 16 March 2020, no meetings have been held.
2. The Committee have referred to the guidance contained in the Charity Commission's general guidance on public benefit and confirm that our activities are appropriate.
3. The policy on working reserves is to keep adequate funds in place to satisfy further commitments, which may arise.
4. Adequate insurance is held against personal injury and identified risks but this has been waived since March 2020.
5. The Trustees continue to review the major risks to which the Charity is exposed and implement policies and procedures to manage those risks as appropriate.
6. All of the Trustees give their time freely and no trustee remuneration was paid during this or any other prior financial year. Details of expenses paid to volunteers, including Trustees, are set out in note 6 to the financial statements.
7. Nominations for a vacant office or committee membership are approved by the Committee and the individual appointed to fill the casual vacancy. The respective individual is proposed for re-election at the next Annual General Meeting (AGM). Members of Committee are elected for three years however at least one third of the serving members have to offer to stand for re-election at each AGM. All individuals holding office are appointed for a one year term and have to stand for election annually at the AGM.

Achievements and performance

During 2020/21, the charity was unable to carry out its normal activities due to the pandemic.

Outlook

With the pandemic the charity ceased trading on 16 March 2020 and to date has not as yet resumed and the outlook is for a much-reduced service with perhaps 1 tea bar on F level serving principally staff and those patients who are mobile, the shop will be permanently closed and there will be no resumption of our trolley service in the near future.

Committee and Trustees

Mr R Greene, Mrs T Cox and Mr L Frewin will be standing down with both R Greene and L Frewin expressing a willingness to continue as trustees.

Mrs S Rogers, Mr D Springthorpe and Mr A Howard are retiring by rotation at the AGM and a resolution will be submitted at the AGM.

Financial Review

Income and expenditure account

Total incoming resources for the year totalled £27,499 compared to £375,996 in the prior year. The main changes were evident as the charity had not been able to trade.

Nothing was spent on charitable awards.

There were no requests granted 2020/21

Balance sheet

As at 31 March 2021 our total charitable reserves were £140,623 (2020: £145,972). Total funds include £267,974 held as cash at bank with long-standing reputable UK banks, namely Lloyds Bank Plc, Barclays Bank Plc and Nationwide Building Society.

Reserves policy

As at 31 March 2021 the Charity held free reserves of £140,623 (2020: £145,972), which the Trustees consider appropriate for its current level and range of activities. Total free reserves excluding commitments and fixed assets totalled £127,920 (2020: £91,269). Given the nature of our activities the Trustees do not consider it necessary to fix a target level of reserves.

Plans for the future

Due to lockdown the Charity has been unable to trade during 2020/21 but it is planned that a smaller trading operation will be in place for January 2022.

There will be a concerted effort to raise the profile of the Charity within the local community and make the League more widely known.

The Committee takes this opportunity to record their thanks to all of the volunteers of the League of Friends of University Hospital Southampton NHS Foundation Trust for their support.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view the Trustees should follow best practice and:

- select suitable accounting policies, as described on pages 9 and 10, and then apply them consistently;
- observe the methods and principles of the Charities SORP and make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy the financial position of the Charity, and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity's trustees confirm they have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission relating to public benefit disclosures.

This report and the Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)).

Approved by the Trustees on 28th January 2022 and signed on their behalf by:

Richard Greene
Chairman

A handwritten signature in black ink, appearing to read 'R. A. Greene', with a long horizontal line extending from the end of the signature.

**Independent Examiner's Report to the Trustees of League of Friends of University Hospital
Southampton NHS Foundation Trust for the year ended 31 March 2021**

I report to the trustees on my examination of the accounts of League of Friends of University Hospital Southampton NHS Foundation Trust for the year ended 31 March 2021, which are set out on pages 6 to 14.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies under section 145 of the Charities Act 2011.

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 Charity 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.



C J Goodhead FCA

Dated: 28th January 2022

Knight Goodhead Limited
Chartered Accountants
7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

Statement of Financial Activities

Year ended 31 March 2021

	Notes	Restricted funds £	Unrestricted funds £	Total funds 2021 £	Total funds 2020 £
Income					
Donations:	2	-	2,170	2,170	5,953
Covid grant	2		25,000	25,000	-
Trading income:					
Southampton General Shop and Tea Bars	3	-	-	-	368,899
Investment income	4	-	329	329	1,144
Total Income			27,499	27,499	375,996
Expenditure					
Trading costs:					
Southampton General Shop and Tea Bars	3	-	(32,397)	(32,397)	(333,899)
Charitable activities	5	-	(451)	(451)	(64,117)
Total expenditure		-	(32,848)	(32,848)	(398,016)
Net movement before transfers			(5,349)	(5,349)	(22,020)
Transfers between funds	11	-	-	-	-
Net movement in fund			(5,349)	(5,349)	(22,020)
Reconciliation of fund					
Total funds brought forward		-	145,972	145,972	167,992
Total funds carried forward	11	-	140,623	140,623	145,972

All amounts relate to continuing activities.

The League of Friends of University Hospital Southampton NHS Foundation Trust
Annual Report and Financial Statements – 2021

Prior Year Statement of Financial Activities
Year ended 31 March 2020

	Notes	Restricted funds £	Unrestricted funds £	Total Funds 2020 £
Income				
Donations	3	-	5,953	5,953
Legacies	2	-	-	-
Trading income:			368,889	368,889
Southampton General Shop and Tea Bars	3	-		
Investment income	4	-	1,144	1,144
Total Income		-	375,996	375,996
Expenditure				
Trading costs:				
Southampton General Shop and Tea Bars	3	-	(333,899)	(333,899)
Charitable activities	5	(2,000)	(62,117)	(64,117)
Total expenditure		(2,000)	(396,016)	(398,016)
Net movement before transfers		(2,000)	(20,020)	(22,020)
Transfers between funds	11	-	-	-
Net movement in fund		(2,000)	(20,020)	(22,020)
Reconciliation of fund				
Total funds brought forward		2,000	165,992	167,992
Total funds carried forward	11	-	145,972	145,972


All amounts relate to continuing activities.

The League of Friends of University Hospital Southampton NHS Foundation Trust
Annual Report and Financial Statements – 2021

Balance sheet as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	7	10,304	35,594
Current assets			
Stocks – Goods for resale		9,600	-
Cash at bank and in hand	8	268,730	269,504
Total current assets		278,330	269,504
Current liabilities			
Creditors: amounts falling due within one year	9	(148,011)	(159,126)
Net current assets		130,319	110,378
Total assets less current liabilities		140,623	145,972
The funds of the Charity			
Unrestricted income fund	10	140,623	145,972
Restricted funds	10	-	-
Total charity funds	10	140,623	145,972

Approved by the Committee and authorised for issue on 28th January 2022 and signed on its behalf by:



.....
 Les Frewin
 Honorary Treasurer

Accounting policies

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the Charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

In accordance with this policy, legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Fundraising trading: Costs of goods sold and other expenses

This comprises the costs of goods sold from the retail shop operated by the Charity and other directly attributable costs together with an allocation of the overall support costs.

It also includes the costs of goods sold through the Charity's tea bars and from the trolley service provided to patients on the hospital wards.

Charitable activities expenditure

Expenditure of a charitable nature is recognised when incurred or earlier when approval for the expenditure has been given by the Trustees along corresponding accrued liability. This liability is settled through payment by the Charity to the relevant supplier of the goods or services rendered.

The Charity does not retain title to any items purchased that are donated to the Hospital nor incurs any further liabilities related to the use of those items.

Cash flow Statement

The Charity has taken the exemption available to small entities and has not prepared a cash flow statement.

Accounting policies (continued)

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are included at cost including any incidental costs of acquisition.

Depreciation is provided on all tangible fixed assets to write off the cost on a straight line basis over their estimated useful economic lives as follows:

Tea bar capital costs	over 5 years
Fixtures and fittings	over 3 – 5 years.
Shop fit-out	over the term of the lease

Stocks

Purchased stocks are valued at the lower of cost or net realisable value after making due allowances for any obsolete or slow-moving items, using the first-in, first-out basis.

VAT

All income and expenditure is stated net of VAT.

Notes to the financial statements for the year ended 31 March 2021

1. Legal status

The charity is an unincorporated charity. The charity was registered on 20 October 1966 with the Charity Commission in England and Wales. The charity is a public benefit entity.

2. Donations and legacies

	Restricted funds	Unrestricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Donations	-	2,170	2,170	5,953
Government Grant	-	25,000	25,000	-
	-	27,170	27,170	5,953

3. Trading activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total Funds 2021 £	Total funds 2020 £
Income	-	-	-	368,899
Costs of goods sold	-	58	58	(259,873)
Loss on disposal on fixed assets	-	(17,035)	(17,035)	-
Other running costs	-	(14,170)	(14,170)	(71,026)
Independent examination fee (2020: Audit costs)	-	(1,250)	(1,250)	(3,000)
Total expenditure	-	(32,397)	(32,397)	(333,899)
Net Income	-	(32,397)	(32,397)	35,000

4. Investment Income

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total Funds 2020 £
Bank interest receivable	-	329	329	1,144

5. Charitable activities expenditure

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Ward equipment	-	-	-	27,620
Patient welfare and amenities	-	451	451	36,497
	-	451	451	64,117

6. Members of Committee and employees

The Charity has no employees and therefore incurred no costs of this nature in either the current or prior year.

The Members of Committee are not remunerated for their services. All volunteers, including Members of Committee, working for the Charity receive the benefit of free parking, where needed, from the Hospital and are reimbursed by the Charity for out of pocket travel expenses. They are also entitled to one free hot beverage per day from the Tea Bar whilst carrying out their duties. Total expenses reimbursed during the year totalled £283 (2020: £5,492), of which £128 (2020: £3,695) relates to expenses reimbursed to trustees.

In addition, a great amount of time, the value of which is not possible to fairly estimate and reflect in these financial statements, is donated by volunteers without whom the Charity would not be able to operate.

7. Fixed assets

	Unit 2 costs £	Admin - Fixtures and fittings £	Trading - Fixtures and fittings £	Total £
Cost				
At 1 April 2020	32,928	5,288	106,827	145,043
Disposals	(32,928)	(4,041)	(83,437)	(120,406)
At 31 March 2021	-	1,247	23,390	24,637
Accumulated depreciation				
At 1 April 2020	15,893	5,288	88,268	109,449
Disposals	(15,893)	(4,041)	(82,986)	(102,920)
Charge for the year	-	-	7,804	7,804
At 31 March 2021	-	1,247	13,086	14,333
Net book values				
31 March 2021	-	-	10,304	10,304
31 March 2020	17,035	-	18,559	35,594

8. Cash at bank and in hand

	2021 £	2020 £
Current accounts	55,356	56,459
Deposit accounts	212,284	211,955
Cash in hand	1,090	1,090
	268,730	269,504

9. Creditors: amounts falling due within one year

	2021	2020
	£	
Trade creditors	-	1,662
Accruals	143,682	153,057
VAT payable	4,329	4,407
	148,011	159,126

10. Total Funds

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
At 1 April 2019	2,000	165,992	167,992
Income	-	375,996	375,996
Expenditure	(2,000)	(396,016)	(398,016)
At 31 March 2020	-	145,972	145,972
Income	-	27,499	27,499
Expenditure	-	(32,848)	(32,848)
Transfers	-	-	-
At 31 March 2021	-	140,623	140,623

11. Net Assets Between Funds

2021

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Fixed assets	-	10,304	10,304
Current assets	2,000	276,330	278,330
Current liabilities	(2,000)	(146,011)	(148,011)
At 31 March 2021	-	140,623	140,623

2020

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
Fixed assets	-	35,594	35,594
Current assets	2,000	267,504	269,504
Current liabilities	(2,000)	(157,126)	(159,126)
At 31 March 2020	-	145,972	145,972

12. Operating Lease Commitments

At 31 March 2021, the charity had total commitments under non-cancellable operating leases, due as follows:

	2021	2020
	£	£
Within one year	2,399	19,109
	2,399	19,109

The shop lease was formally ended after the year end but there were effectively no commitments at the year end due to the shop having been taken over by the hospital during the year.

Commitments of £2,399 relate to a photocopier agreement which has subsequently been terminated.