

**LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL
SOUTHAMPTON NHS FOUNDATION TRUST**

Charity number: 249466

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

CHARITY INFORMATION

Chairman:	Mr A Howard
Hon. Treasurer:	Mr D Springthorpe
Hon. Secretary:	Mrs G Babey
Non-office holding trustees:	Mr R Greene Mr L Frewin (resigned 17 April 2023) Mr A Marks (appointed 5 September 2022) Ms S Rogers Mrs C Gardiner (appointed 7 November 2022) Mr N Burt (appointed 7 August 2023)
Co-opted Members:	Ms C Smith (Voluntary Services Office)
Committee:	Trustees A Howard, D Springthorpe, G Babey, A Marks, S Rogers and C Gardiner are the members of the committee.
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 Tel/Fax 023 8079 63

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the Financial Statements of the Charity for the year ended 31 March 2023

Reference and administrative details

The Charity registration number is 249466.

The information shown on page 1 forms part of this report.

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. The committee met five times during the year to consider such applications.
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.
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. Reimbursement of travel of expenses paid to volunteers amounted to £4,991 (2022: £90), of which £2,441 (2022: £nil) was reimbursed to trustees.
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.

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)

Achievements and performance

The charity restarted its Hospital F level tea bar from May 2022, operating five days per week serving hot and cold drinks, snacks, biscuits and confectionery, along with personal toiletry items.

Committee and Trustees

Mr A Howard, Mr D Springthorpe and Mrs G Babey retired by rotation at the Annual General Meeting held on 17 April 2023 and were reappointed as officers at that meeting. The other members of the Committee were also reappointed at the AGM.

Financial Review

Income and expenditure account

The charity has been successfully trading since May 2022 from its tea bar. Its operating surplus for the year amounted to £38,555 from tea bar sales of £120,866. The overall surplus for the year was £27,843 (2022: deficit of £5,116) and from this and from its opening bank balances, the charity paid out over £81,000 by way of grants to various departments across the hospital.

Balance sheet

As at 31 March 2023 total charitable reserves were £163,350 (2022: £135,507). Total funds include £155,996 held as cash at bank with UK banks, namely Lloyds Bank Plc and Shawbrook Bank, who operate the CAF bank (designed for use by charities).

Reserves policy

As at 31 March 2023 the Charity held free reserves of £163,350 (2022: £135,507), which the Trustees consider appropriate for its current level and range of activities. Given the nature of the Charity's activities the Trustees do not consider it necessary to fix a target level of reserves.

Plans for the future and operations after the balance sheet date

Since the restart of the tea bar, trading has been remarkable with daily taking exceeding £1,000. This could not have been achieved without the retention of our long standing volunteers and recruitment of many new volunteers all going the extra mile.

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

The Trustees take 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.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023 (continued)

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 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.

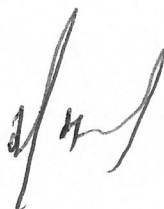
The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy the financial position of the Charity, and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also 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 ^{HL}13 November 2023 and signed on their behalf by:

A Howard
Chairman



**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS
FOUNDATION TRUST**

I report to the trustees on my examination of the accounts for the year ended 31 March 2023, which are set out on pages 6 to 12.

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 ('the 2011 Act').

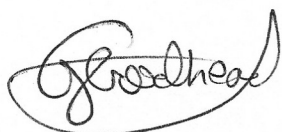
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I 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:

- accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with 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.



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

26 October 2023

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

(Including Income and Expenditure Account)

	Notes	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
INCOME					
Donations	2	-	1,011	1,011	20,238
Trading income - Tea Bar		-	120,865	120,865	-
Investment income	3	-	65	65	234
TOTAL INCOME		-	121,941	121,941	20,472
EXPENDITURE					
Trading costs	4	-	87,392	87,392	22,220
Charitable activities	5	-	6,706	6,706	3,368
TOTAL EXPENDITURE		-	94,098	94,098	25,588
NET INCOME / (EXPENDITURE) FOR THE YEAR		-	27,843	27,843	(5,116)
FUNDS BALANCE AT 1 April 2022		-	135,507	135,507	140,623
FUNDS BALANCE AT 31 March 2023		-	163,350	163,350	135,507

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure in the current and prior years derive from continuing activities and for the prior year related to unrestricted funds.

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

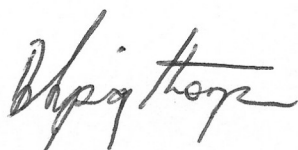
BALANCE SHEET AT 31 MARCH 2023

Charity number: 249466

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible fixed assets	7		1,165		3,967
CURRENT ASSETS					
Stock		6,229		2,723	
Debtors	8	1,098		-	
Cash at bank and in hand	9	160,569		208,844	
			167,896		211,567
CREDITORS: amounts falling due within one year	10		(5,711)		(80,027)
NET CURRENT ASSETS			162,185		131,540
NET ASSETS			163,350		135,507
FUNDS					
Restricted funds	11		-		-
Unrestricted funds	11		163,350		135,507
TOTAL FUNDS			163,350		135,507

Approved by the trustees on
and signed on their behalf by:

13th November 2023



D Springthorpe
Hon. Treasurer

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

a) 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.

b) 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.

c) Fundraising trading: Costs of goods sold and other expenses

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

d) 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 either through payment by the Charity directly to the relevant supplier of the goods or services, or through payment to the Hospital where the Charity's liability forms part of a wider Hospital project or involves multiple suppliers.

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.

e) Cash flow statement

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

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

f) Tangible fixed assets

Tangible fixed assets 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:

Fixtures and fittings	over 3 – 5
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g) 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.

2	INCOME	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
	Donations	-	1,011	1,011	2,064
	Rent waived	-	-	-	18,174
		-	1,011	1,011	20,238
3	INVESTMENT INCOME	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
	Bank interest receivable	-	65	65	234
		-	65	65	234
4	TRADING ACTIVITIES	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
	Costs of goods sold	-	70,374	70,374	9,706
	Depreciation of fixed assets	-	3,006	3,006	7,938
	Other running costs	-	13,012	13,012	3,451
	Independent examination fee	-	1,000	1,000	1,125
	Total Expenditure	-	87,392	87,392	22,220

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

5 CHARITABLE ACTIVITIES	Restricted funds	Unrestricted funds	Total 2023	Total 2022
Ward equipment, patient welfare and amenities	-	6,706	6,706	3,368
	-	6,706	6,706	3,368

6 TRUSTEES' EXPENSES

The Members of the 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. Out of pocket travel expenses reimbursed during the year totalled £4,991 (2022: £90), of which £2,441 (2022: £nil) relates to expenses reimbursed to Trustees.

7 TANGIBLE ASSETS	Admin Fixtures and fittings £	Trading Fixtures and fittings £	Total £
<u>Cost or valuation</u>			
At beginning of year	1,648	24,590	26,238
Additions in the year	-	204	204
At end of year	1,648	24,794	26,442
<u>Depreciation</u>			
At beginning of year	1,381	20,890	22,271
Charge for year	134	2,872	3,006
At end of year	1,515	23,762	25,277
<u>Net book value</u>			
At end of year	133	1,032	1,165
At beginning of year	267	3,700	3,967

8 DEBTORS

	2023 £	2022 £
Prepayments	1,098	-

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

9 CASH AT BANK AND IN HAND

	2023 £	2022 £
Current accounts	72,996	126,973
Deposit accounts	83,000	81,871
Cash in hand and uncleared deposits	4,573	-
	<u>160,569</u>	<u>208,844</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	1,855	1,737
Accruals	3,856	78,290
	<u>5,711</u>	<u>80,027</u>

11 MOVEMENT IN FUNDS

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Unrestricted	135,507	121,941	(94,098)	-	163,350
Restricted	-	-	-	-	-
	<u>135,507</u>	<u>121,941</u>	<u>(94,098)</u>	<u>-</u>	<u>163,350</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	Total 2023 £
<i>Fund balances as at 31 March 2023 are represented by:</i>			
Fixed assets	-	1,165	1,165
Current assets	2,000	165,896	167,896
Current liabilities	(2,000)	(3,711)	(5,711)
	<u>-</u>	<u>163,350</u>	<u>163,350</u>

	Restricted funds £	Unrestricted funds £	Total 2022 £
<i>Fund balances as at 31 March 2022 are represented by:</i>			
Fixed assets	-	3,967	3,967
Current assets	2,000	209,567	211,567
Current liabilities	(2,000)	(78,027)	(80,027)
	<u>-</u>	<u>135,507</u>	<u>135,507</u>

The restricted fund relates to a legacy received to be specifically used towards research into brain tumours. This amount has been approved as a grant payable and is therefore included as a creditor. There is therefore no fund balance to be carried forward.

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

13 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted funds £	Unrestricted funds £	Total 2022 £
INCOME				
Donations	2	-	20,238	20,238
Investment income	3	-	234	234
TOTAL INCOME		-	20,472	20,472
EXPENDITURE				
Trading costs	4	-	22,220	22,220
Charitable activities	5	-	3,368	3,368
TOTAL EXPENDITURE		-	25,588	25,588
NET EXPENDITURE FOR THE YEAR		-	(5,116)	(5,116)
FUNDS BALANCE AT 1 April 2022		-	140,623	140,623
FUNDS BALANCE AT 31 March 2023		-	135,507	135,507

The Statement of Financial Activities includes all gains and losses recognised in the year.

14 PRIOR YEAR MOVEMENT IN FUNDS

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Unrestricted	140,623	20,472	(25,588)	-	135,507
	140,623	20,472	(25,588)	-	135,507