

**LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL
SOUTHAMPTON NHS FOUNDATION TRUST
Charity number: 249466**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

CHARITY INFORMATION

Chairman:	Mr A Howard
Hon. Treasurer:	Mr D Springthorpe
Hon. Secretary:	Mrs A Danyo Kovacs
Non-office holding trustees:	Mr N Burt Mrs C Gardiner Mr R Greene Mrs R Hallet (appointed 3 December 2024) Mr A Marks Ms J Milner (appointed 8 April 2025) Ms S Rogers
Co-opted Members:	Ms C Smith (Voluntary Services Office)
Committee:	All Trustees apart from N Burt and R Greene 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 2025

The Trustees present their annual report together with the Financial Statements of the Charity for the year ended 31 March 2025

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 ("Hospital") 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 the Hospital 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 mostly monthly 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 eight 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 £6,123 (2024: £5,088), of which £3,700 (2024: £3,754) 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). 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 2025 (continued)

Achievements and performance

The Charity runs its Hospital F level Oasis tea bar, operating five days per week serving hot and cold drinks, snacks, biscuits and confectionery, along with personal toiletry items.

Committee and Trustees

The Chairman Officers and members of the Committee retired at the Annual General Meeting held 3 December 2024 and were reappointed to their respective roles at that meeting.

Financial Review

Income and expenditure account

The Charity has been successfully trading from its tea bar. Its operating surplus for the year amounted to £113,420 from tea bar sales of £331,330. After paying out over £181,000 (2024: £105,000) by way of grants to various departments and functions across the Hospital, the Charity recorded a deficit for the year of £69,925 (2024: £17,749 surplus)

Balance sheet

As at 31 March 2025 total charitable reserves were £111,174 (2024: £181,099). Total funds include £131,578 (2024: £178,406) held as cash at Lloyds Bank Plc.

Reserves policy

As at 31 March 2025 the Charity held free reserves of £111,174 (2024: £181,099), 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

The Charity's tea bar operations have gone from strength to strength in terms of sales and surplus generated. This could not have been achieved without the retention of our long standing volunteers and the 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. A number of adverts have been placed in local "free to household" magazines which serves to both promote our activities and seek to recruit new volunteers.

In April 2025 the Charity entered into an informal working relationship with the the Hospital's Patient and Family Support Hub (the "Hub"). Based at the Hospital the Hub is a dedicated facility to support patients and their families during and after their medical and health care treatments. The Hub's activities are very much aligned to those of the Charity and as the Hub seeks to raise money by way of donations from patients and other supportive sources, these donations are raised in the Charity's name and passed to it for distribution as the Charity sees fit using its existing Grant Request programme. To strengthen this relationship Ms Jenny Milner The Hospital's Associate Director of Patient Experience has joined the Charity as a Trustee and member of the Committee.

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 2025 (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 **16 September 2025** 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 2025, 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. 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.

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

16 September 2025

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

(Including Income and Expenditure Account)

	Notes	Restricted funds £	Unrestricted funds £	Total 2025 £	Total 2024 £
INCOME					
Donations and legacies	2	-	445	445	39,853
Trading income - Tea Bar		-	331,330	331,330	260,984
Investment income	3	-	3,022	3,022	1,450
TOTAL INCOME		-	334,797	334,797	302,287
EXPENDITURE					
Trading costs	4	-	223,450	223,450	178,631
Charitable activities	5	-	181,272	181,272	105,907
TOTAL EXPENDITURE		-	404,722	404,722	284,538
NET INCOME FOR THE YEAR		-	(69,925)	(69,925)	17,749
FUNDS BALANCE AT 1 April 2024		-	181,099	181,099	163,350
FUNDS BALANCE AT 31 March 2025		-	111,174	111,174	181,099

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 relate to unrestricted funds.

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

BALANCE SHEET AT 31 MARCH 2025

Charity number: 249466

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible fixed assets	7		9,321		13,469
CURRENT ASSETS					
Stock		10,664		9,571	
Debtors	8	8,529		5,984	
Cash at bank and in hand	9	<u>135,190</u>		<u>181,821</u>	
			154,383		197,376
CREDITORS: amounts falling due within one year	10		(52,530)		(29,746)
NET CURRENT ASSETS			<u>101,853</u>		<u>167,630</u>
NET ASSETS			<u>111,174</u>		<u>181,099</u>
FUNDS					
Restricted funds	11		-		-
Unrestricted funds	11		111,174		181,099
TOTAL FUNDS			<u>111,174</u>		<u>181,099</u>

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

16 September 2025

D Springthorpe

Hon. Treasurer

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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: Cost 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 2025 (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 years

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 2025 £	Total 2024 £
	Donations	-	445	445	2,231
	Legacies	-	-	-	37,622
		-	445	445	39,853
3	INVESTMENT INCOME	Restricted funds £	Unrestricted funds £	Total 2025 £	Total 2024 £
	Bank interest receivable	-	3,022	3,022	1,450
		-	3,022	3,022	1,450
4	TRADING ACTIVITIES	Restricted funds £	Unrestricted funds £	Total 2025 £	Total 2024 £
	Costs of goods sold	-	192,020	192,020	151,705
	Depreciation of fixed assets	-	5,539	5,539	2,085
	Other running costs	-	24,391	24,391	23,641
	Independent examination fee	-	1,500	1,500	1,200
	Total Expenditure	-	223,450	223,450	178,631

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

5 CHARITABLE ACTIVITIES	Restricted funds £	Unrestricted funds £	Total 2025 £	Total 2024 £
Ward equipment, patient welfare and amenities	-	181,272	181,272	105,907
	-	181,272	181,272	105,907

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 £6,123 (2024: £5,088), of which £3,700 (2024: £3,754) 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	1,683	35,093	36,776
Additions in the year	119	1,272	1,391
Disposals in the year	-	(9,668)	(9,668)
At end of year	1,802	26,697	28,499
<u>Depreciation</u>			
At beginning of year	1,659	21,648	23,307
Charge for year	52	5,487	5,539
Disposals in the year	-	(9,668)	(9,668)
At end of year	1,711	17,467	19,178
<u>Net book value</u>			
At end of year	91	9,230	9,321
At beginning of year	24	13,445	13,469

8 DEBTORS

	2025 £	2024 £
Prepayments	816	-
VAT repayable	7,713	5,984
	8,529	5,984

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

9 CASH AT BANK AND IN HAND

	2025	2024
	£	£
Current accounts	16,463	12,567
Deposit accounts	115,115	165,839
Cash in hand and uncleared deposits	3,612	3,415
	<u>135,190</u>	<u>181,821</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	16,784	15,318
Accruals	35,746	14,428
	<u>52,530</u>	<u>29,746</u>

11 MOVEMENT IN FUNDS

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Unrestricted	181,099	334,797	(404,722)	-	111,174
Restricted	-	-	-	-	-
	<u>181,099</u>	<u>334,797</u>	<u>(404,722)</u>	<u>-</u>	<u>111,174</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	Total 2025 £
<i>Fund balances as at 31 March 2025 are represented by:</i>			
Fixed assets	-	9,321	9,321
Current assets	-	154,383	154,383
Current liabilities	-	(52,530)	(52,530)
	<u>-</u>	<u>111,174</u>	<u>111,174</u>

	Restricted funds £	Unrestricted funds £	Total 2024 £
<i>Fund balances as at 31 March 2024 are represented by:</i>			
Fixed assets	-	13,469	13,469
Current assets	-	197,376	197,376
Current liabilities	-	(29,746)	(29,746)
	<u>-</u>	<u>181,099</u>	<u>181,099</u>

LEAGUE OF FRIENDS OF UNIVERSITY HOSPITAL SOUTHAMPTON NHS FOUNDATION TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

13 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Restricted funds £	Unrestricted funds £	Total 2024 £
INCOME			
Donations	-	39,853	39,853
Trading income - Tea Bar	-	260,984	260,984
Investment income	-	1,450	1,450
TOTAL INCOME	-	302,287	302,287
EXPENDITURE			
Trading costs	-	178,631	178,631
Charitable activities	-	105,907	105,907
TOTAL EXPENDITURE	-	284,538	284,538
NET EXPENDITURE FOR THE YEAR	-	17,749	17,749
FUNDS BALANCE AT 1 April 2023	-	163,350	163,350
FUNDS BALANCE AT 31 March 2024	-	181,099	181,099

14 PRIOR YEAR MOVEMENT IN FUNDS

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Unrestricted	163,350	302,287	(284,538)	-	181,099
Restricted	-	-	-	-	-
	163,350	302,287	(284,538)	-	181,099