

# The League of Friends West Wing of the John Radcliffe Hospital

England & Wales · Charity number 262978

## Details

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**Other names** THE LEAGUE OF FRIENDS OF THE RADCLIFFE INFIRMARY

**Status** Registered

**Legal form** Other

**Registered** 1971-08-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** John Radcliffe Hospital  
Headley Way  
Headington  
Oxford  
OX3 9DU

**Phone** 01865234802

**Email** [LeagueofFriendsWW@ouh.nhs.uk](mailto:LeagueofFriendsWW@ouh.nhs.uk)

## Activities

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**Objects:** To relieve sickness and to preserve the health of the patients of the West Wing of the John Radcliffe Hospital, Oxford including the Children's Hospital by providing or assisting in the provision of equipment, furnishings and such objects as not normally provided by the statutory authorities.

**Activities:** Our activities are solely the Running of a Cafeteria & Tea Bar to benefit all members of the public and hospital staff, and thereby raising funds to provide equipment and amenities for benefit the in-patients/ outpatients of the West Wing & Children's Hospital at the John Radcliffe Hospital, Oxford

## Classification

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- **How:** Makes Grants To Organisations, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** THE RADCLIFFE INFIRMARY OXFORD
- Oxfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£61,615	£64,918	-	-
2024-03-31	£96,953	£93,317	-	-
2023-03-31	£78,274	£66,482	-	-
2022-03-31	£46,653	£51,697	-	-
2021-03-31	£39,363	£58,175	-	-

## Trustees

Name	Role	Appointed
<b>David Parker</b>	Chair	2019-08-31
Anthea Brown		2019-08-31
James Purday		2025-04-16
John Turner		2019-08-31
Marion Holliday		2018-02-06
Naieem Khan		2025-04-16
Shelia Dodsworth		2015-05-01

**The League of Friends West Wing of the John Radcliffe Hospital**

England & Wales - Charity number 262978

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# Accounts

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THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

The John Radcliffe Hospital  
Headley Way  
Headington  
Oxford OX3 9DU

REGISTERED CHARITY NO. 262978

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

SC ACCOUNTS LTD  
INDEPENDENT EXAMINERS  
THE LIMES  
BAYSHILL ROAD  
CHELTENHAM  
GL50 3AW

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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# THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

## ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2025

### Legal and administrative details

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011, and 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 - Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The League of Friends West Wing of the John Radcliffe Hospital is registered with the Charity Commissioners under number 262978 as a Charitable Trust, and is constituted by a Deed of Trust. Prior to the move of premises in December 2006, the Charity was known as The League of Friends of the Radcliffe Infirmary.

The Charity Trustees, also being the Committee, for the year ended 31st March 2025 were:

Mr D Parker	Chairperson
Mrs S Dodsworth	Trustee
Mrs M Holliday	Trustee
Mrs B Fairbrother	Trustee
Mr J Turner	Trustee and Financial Officer
Mrs A Brown	Trustee
Mr J Purday	Trustee

There is no Chief Executive Officer. All Trustees participate in the management of the Charity.

Shop Manageress: Lisa Worden

Bankers: Metro Bank, Queens Street, Oxford, OX1 1EJ

HSBC Bank PLC, Oxford Cornmarket Street Branch, Oxford, OX1 3HY

Independent Examiners: SC Accounts Ltd, Independent Examiners The Limes, Bayshill Road, Cheltenham, GL50 3AW

Insurance Brokers: ATTEND, formerly the National Association of Hospital & Community Friends, 11-13 Cavendish Square, London, W1G 0AN

Arthur J Gallagher Insurance Brokers Ltd, 2nd Floor, Devonshire House, Riverside Road, Pottington Business Park, Barnstaple, EX31 1EY.

### Objects, organisation and activities

To relieve sickness and to preserve the health of the patients of the West Wing of the John Radcliffe Hospital, Oxford including the Children's Hospital by providing or assisting in the provision of equipment, furnishings and such objects as not normally provided by the statutory authorities.

The premises from which the League operates were previously provided rent free by the hospital. The premises, being solely the cafe on LG1 from April 2012, are now rented from the OUH Trust. As of 15th May 2024 the rent, set at £13,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed this same amount. The base £13,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

# THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

## ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2025

### **Objects, organisation and activities (cont'd)**

In a normal year the Charity is dependent on approximately 7 active volunteers, who are mainly retired people, to service the cafeteria. In addition, there are three paid staff holding the posts of cafeteria manager, and general assistant. The annual subscription is now waived.

The majority of the Charity's funds are provided from the sale of refreshments and goods sold in the cafeteria, together with monies received as donations, bequests and gifts.

Day to day administration of the cafeteria is delegated to the paid staff, with overriding decision making by the Trustees. Under normal circumstances the Trustees meet every few months to discuss the League's affairs, and to deal with the requests from the hospital for equipment etc. Clearly, this regularity has been interrupted during the Covid 19 pandemic.

### **Public benefit**

In reviewing the Charity's objectives and activities, the Trustees have considered the guidelines laid down by the Charity Commission in relation to public benefit. The Trustees are of the opinion that the Charity's objectives and activities are totally in accordance therewith.

### **Trustees appointment and training**

Trustees are appointed at the annual general meeting, usually held in late Spring. Nominations for Trustees are put forward prior to the annual general meeting, when the individual has confirmed their willingness to serve, and then formally proposed, seconded and voted upon at the meeting itself.

Induction and training of new Trustees is informal, mainly covered by word of mouth and attendance at meetings where policy decisions are taken, and matters of concern discussed. There is no specific training policy at present.

### **Hospital gift policy, and review of progress and achievements**

The charity provides medical and related equipment to, or for, the various wards and departments of the John Radcliffe Hospital, based upon specific requests made by those wards and departments to the Bids Committee of the Charity's Trustees. Successful bids are actioned as soon as possible, depending upon availability of the equipment. Bids that have been agreed, but could not be actioned by the year end date, are noted as outstanding commitments.

The Charity has provided medical and related equipment totaling £12,138 during the year. At 31st March 2025, there were no outstanding commitments for gifts to the hospital. This situation is due to the coronavirus pandemic and the lack of requests from the hospital.

In December 2006, the Radcliffe Infirmary, which had provided health care for more than two centuries, closed, and the services previously provided were divided between the John Radcliffe and Churchill hospitals. The League of Friends relocated to the West Wing of the John Radcliffe hospital and now operates from that site. The League, having previously operated from a cafeteria, two tea bars and Piccadilly Pantry, now has catering facilities only at the John Radcliffe hospital in the new West Wing, comprising a cafeteria, which is fully seated.

### **Finances and reserves policy**

The attached financial statements show the current state of the finances which the Trustees consider to be sound, but clearly affected by the pandemic and the rent situation, as explained in note 11.

Going concern issues are addressed at note 1(n).

The balance shown on unrestricted funds amounted to £33,429. It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which maintains the Charity's capability to respond to any urgent hospital requirements. The current level of funds is well below this normal requirement, due to the pandemic, and the position is monitored by the Trustees.

### **Investment policy**

Investments are held in short to medium term bank deposit accounts in order to provide flexibility and ease of access. The highest available rate of interest is actively pursued, but this is dependent upon the capital sum available to be invested and the overriding requirement of accessibility. The investment objective is to maintain the purchasing power of the monies until they are required to satisfy the grant making process.

### **Risk management**

The Trustees have examined the major strategic, business and operational risks which the Charity faces or may face, and confirm that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lesson any such risks.

The principle risks faced by the charity are:

- \* the impact of the coronavirus pandemic
- \* competition from other on-site providers of similar goods and services, and
- \* difficulties in attracting volunteers

The Trustees are aware of these risks and keep the situation under constant review.

### **Accounting information**

In so far as the trustees are aware:

- (a) there is no relevant accounting information of which the charity's accountants are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountants are aware of that information.

# THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

## ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2025

### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the annual report and the 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 those financial statements, the Trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the applicable Charities SORP;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* prepare the financial statements on a 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 at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. 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.

### On behalf of the board of Trustees

*D.F.Parker*

**Dated**

1/12/2025

.....  
**Mr D Parker**

**(Chairperson)**



## **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the trustees on my examination of the accounts of the League of Friends West Wing of the John Radcliffe Hospital for the year ended 31<sup>st</sup> March 2025.

### **Responsibilities and basis of report**

As the charity's trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Charities Act 2011 ('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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 to enable a proper understanding of the accounts to be reached.

Signed:           **S.Cooper**

Date:               **8/12/2025**

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

Charity No: 262978

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025**

	Note	<b>Unrestricted Funds/Total Funds</b>	
		<b>2025</b>	<b>2024</b>
		£	£
<b><u>Income and endowments from</u></b>			
Donations, bequests, etc		54	247
Other trading activities	2	13,951	8,950
Income from investments: Bank interest		-	-
<b><i>Total income and endowments</i></b>		<b><u>14,005</u></b>	<b><u>9,197</u></b>
<b><u>Expenditure on</u></b>			
<b>Charitable activities</b>			
Gifts to hospital, Etc	3	12,138	-
Adjustment to contingent liability	11	-	-
<b>Costs incurred in furtherance of the Charity's activities</b>	4	<b>5,169</b>	<b>5,561</b>
<b><i>Total resources expended</i></b>		<b><u>17,307</u></b>	<b><u>5,561</u></b>
Net income/(expenditure) for the year, being net movement in funds		(3,302)	3,636
Total funds brought forward		36,731	33,095
<b><i>Fund Balances carried forward</i></b>	10	<b><u>33,429</u></b>	<b><u>36,731</u></b>

There were no recognised gains or losses for 2025 or 2024, other than those included in the statement of financial activities.

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

Charity No:

262978

**BALANCE SHEET AS AT 31ST MARCH 2025**

	Note	2025 £	2024 £
<b><u>Fixed assets</u></b>		-	-
<b><u>Current assets</u></b>			
Stocks	6	3,015	2,203
Debtors	7	-	-
Cash at bank and in hand	8	36,546	38,750
<b><i>Total current assets</i></b>		<u>39,561</u>	<u>40,953</u>
<b><u>Current Liabilities</u></b>			
Creditors falling due within one year	9	6,132	4,222
<b><i>Net current assets/(liabilities)</i></b>		<u>33,429</u>	<u>36,731</u>
<b><i>Total net assets or liabilities</i></b>		<u><u>33,429</u></u>	<u><u>36,731</u></u>
<b><u>Represented by</u></b>			
<b><i>Unrestricted Funds</i></b>	10	<u><u>33,429</u></u>	<u><u>36,731</u></u>

The foregoing is approved:

Signature	Print Name	Date of approval dd/mm/yyyy
<i>D.F. Parker</i>	D.F. Parker	1/12/2025

**NOTES TO THE FINANCIAL STATEMENTS****1. Accounting policies**

These financial statements have been presented in Pound Sterling as this is the currency of the primary economic environment in which the Charity operates.

**1.a) Basis of accounting**

These accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102); and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the exemption to prepare a cash flow statement, as contained in Financial Reporting Standard 1, on the grounds that it is a small charity.

**1.b) Going concern**

The financial statements have been prepared on a going concern basis.

The current economic conditions present increased risks for all businesses. In response to such conditions, the trustees have carefully considered these risks, including an assessment of uncertainty on future trading projection for a period of at least 12 months from the date of signing the financial statements, and the extent to which they might affect the preparation of the financial statements.

As there has been no significant effect on the carrying value of the assets, the Trustees have concluded that the going concern basis remains appropriate, but, clearly, the resumption of activities to previous levels remains, at best, uncertain, and is also dependent upon the rent position, about which further details are provided in note 11.

**1.c) Activities**

The financial statements include the results of charity's operations as described in the trustee's annual report.

**NOTES TO THE FINANCIAL STATEMENTS (cont'd)****1. Accounting policies****1.d) Revenue Recognition**

**1. Sale of Goods** Revenue from the sale of goods is recognised when all the following conditions are satisfied:-

- a) The Charity has transferred to the buyer the significant risks and rewards of ownership of the goods;
- b) The Charity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- c) The amount of revenue can be measured reliably;
- d) It is probable that the economic benefits associated with the transaction will flow to the Charity; and
- e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

**2. Investment Income** Investment income is accounted for as receivable, i.e. in the period in which the Charity is entitled to receipt, and the amount of income can be measured reliably.

**1. e) Expenditure Recognition**

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 settlement will be required and the amount of the obligation can be reliably measured.

Expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure directly related to hospital gifts, the Charity's principle activity, are separately.

With the exception of hospital gifts made, all other costs are support costs in relation to this same activity.

**1.f) Gifts to Hospital**

The charity provides medical and related equipment to, or for, the various wards and departments of the John Radcliffe Hospital, based upon specific requests made by those wards and departments to the Bids Committee of the Charity's Trustees. Successful bids are actioned as soon as possible, depending upon availability of the equipment.

Bids that have been agreed, but could not be actioned by the year end date, are noted as outstanding commitments.

**1.g) Stocks**

Stocks are valued by a professional stocktaker at the lower of cost or net realisable value.

**1.h) Financial Assets - Classified as Basic Financial Instruments**

**i) Cash and cash equivalents.** Cash and cash equivalents include cash in hand, deposits held with banks, and other short term highly liquid investments with original maturities of three months or less.

**ii) Trade and other receivables.** Trade and other receivables that are receivable within one year are measured at the undiscounted amount of the cash expected to be received, net of any impairment.

**iii) Trade and other payables.** Trade and other payables that are payable within one year are measured at the undiscounted amount of the cash expected to be paid.

**1.i) Fund Accounting**

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the objects of the charity, as defined in the constitution.

All of the charity's assets are currently represented by unrestricted funds.

**1.j) Volunteers**

The value of the enormous contributions made by volunteers is not incorporated into these financial statements.

**1.k) Donated services**

Where services are provided to the charity as a donation that normally would be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

**1.l) Premises Costs**

The premises from which the League operates were previously provided rent free by the hospital. The premises, being solely the Café on LG1 from 1st April 2012, are now rented from the OUH Trust, as of 16th December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed the same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

**1.m) Pension Costs**

The charity operates a defined contribution pension scheme for eligible employees. The Charge for the year is reflected in the statement of financial activities and represents the charity's contribution to the scheme; the scheme and its assets are operated and maintained by independent managers.

**Note 2 Activities for generating funds**

		Unrestricted funds/ Total Funds	
Analysis		2025 £	2024 £
<b>Catering activities</b>	Takings (excluding VAT)	112,714	96,706
	Cost of sales	(51,153)	(44,616)
	Other income	-	-
	<b>Gross profit</b>	<b>61,561</b>	<b>52,090</b>
	Less: Salaries	(47,349)	(42,829)
	Laundry, repairs and renewals, equipment	-	-
	Travel allowances	(261)	(311)
	<b>Net catering (deficit)/Income</b>	<b>13,951</b>	<b>8,950</b>

**Note 3 Charitable Activities**

		2025 £	2024 £
<b>Charitable activities:</b>	Hospital comforts/gifts (please see note 12)	12,138	-
	<b>Total</b>	<b>12,138</b>	<b>-</b>

**Note 4 Costs incurred in the furtherance of the charity's activities**

	2025 £	2024 £
Rent Contribution	-	-
Insurances	1,083	1,014
Stationery and general expenses	355	147
Bank and card charges	979	1,845
Audit and accountancy fees - audit	2,190	2,164
Business Rates	335	140
Stocktakers fees	-	-
Sundry expense/function costs	226	251
<b>Total expenditure on charitable activities</b>	<b>5,169</b>	<b>5,561</b>

**Note 5 Staff Costs**

	2025 No	2024 No
The average number of employees, analysed by function, was:		
Shop Manager and assistant	<u>2</u>	<u>2</u>

The aggregate costs were as follows:

	£	£
Wages and salaries	46,158	40,529
Social security costs (net of Employer's Allowance)	-	-
Employer's Pension Contributions	1,191	1,270

**Note 6 Stock**

	<b>2025</b> £	<b>2024</b> £
Stock of goods for resale	3,015	2,203

**Note 7 Debtors**

	<b>2025</b> £	<b>2024</b> £
Sundry debtors and prepayments	-	-
VAT repayable	-	-
Other debtors	-	-
	-	-

**Note 8 Cash at bank and in hand**

	<b>2025</b> £	<b>2024</b> £
Deposit account	-	-
Bank current and other accounts	27,524	27,410
Cash in hand	9,021	11,340
	36,546	38,750

**Note 9 Creditors: amounts falling due in one year**

	<b>2025</b> £	<b>2024</b> £
Trade Creditors	1,736	-
VAT	3,002	2,942
Accruals	-	-
Wages and PAYE	1,393	1,280
Pension	-	-
	6,132	4,222

**Note 10 Unrestricted funds**

	<b>Balance</b> <b>01/04/24</b> £	<b>Income</b> £	<b>Expenditure</b> £	<b>Balance</b> <b>31/03/2025</b> £
General funds	36,731	14,005	17,307	33,429

The whole of the net assets relate to these unrestricted income funds.

**Note 11** Contingent liabilities and commitments

In the opinion of the Trustees, there was no further contingent liability at 31st March 2025 in relation to the rent for 2024/25.

Regarding commitments, there were no outstanding gifts promised to the Hospital at the year end date.

The premises, being solely the Café on LG1 from 1st April 2012, are now rented from the OUH Trust, as of 11th June 2024. The rent, set at £13,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed this same amount. The base £13,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

Provision has been made for a successful bid in January 2025 for £1,736 yet to be invoiced and paid.

**Note 12** Gifts to Hospital

Gifts that were made to the hospital during the year to 31st March 2025 totalled £12,138 net of VAT. (2023/24 £nil).

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2025**

<b><u>Sales</u></b>	<b><u>2025</u></b>		<b><u>2024</u></b>	
	£	£	£	£
Takings (excl VAT)		112,714		96,706
<b><u>Cost of sales</u></b>				
Opening Stock	2,203		1,401	
Purchases	51,965		45,418	
Closing stock	(3,015)		(2,203)	
		51,153		44,616
<b>Gross profit</b>		61,561		52,090
<b><u>Other income</u></b>				
Donations and legacies	54		247	
Grant - OCC	-		-	
Interest received	-		-	
		54		247
		61,616		52,337
<b><u>Overheads</u></b>				
Salary costs	47,349		42,829	
Laundry, equipment, repairs and renewals	-		-	
Business Rates	335		140	
Travel allowances	261		311	
Insurance	1,083		1,014	
Stationery, postage, etc	355		147	
Stocktakers fees	-		-	
Audit and accountancy	2,190		2,164	
Bank and card charges	979		1,845	
Sundry expenses/function costs	226		251	
Gifts to hospital	12,138		-	
Adjustment to contingent liability	-		-	
		64,918		48,701
Net balance of (expenditure over income) for the year		(3,302)		3,636

**The League of Friends West Wing of the John Radcliffe Hospital**

England & Wales - Charity number 262978

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# Accounts

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THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

The John Radcliffe Hospital  
Headley Way  
Headington  
Oxford OX3 9DU

REGISTERED CHARITY NO. 262978

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

SC ACCOUNTS LTD  
INDEPENDENT EXAMINERS  
THE LIMES  
BAYSHILL ROAD  
CHELTENHAM  
GL50 3AW

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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# THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

## ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2024

### **Legal and administrative details**

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011, and 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 - Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The League of Friends West Wing of the John Radcliffe Hospital is registered with the Charity Commissioners under number 262978 as a Charitable Trust, and is constituted by a Deed of Trust. Prior to the move of premises in December 2006, the Charity was known as The League of Friends of the Radcliffe Infirmary.

The Charity Trustees, also being the Committee, for the year ended 31st March 2024 were:

Mr D Parker	Chairperson
Mrs S Dodsworth	Trustee
Mrs M Holliday	Trustee
Mrs B Fairbrother	Trustee
Mr J Turner	Trustee and Financial Officer
Mrs A Brown	Trustee

There is no Chief Executive Officer. All Trustees participate in the management of the Charity.

Shop Manageress: Lisa Worden

Bankers: HSBC Bank PLC, Oxford Cornmarket Street Branch, Oxford, OX1 3HY

Independent Examiners: SC Accounts Ltd, Independent Examiners The Limes, Bayshill Road, Cheltenham, GL50 3AW

Insurance Brokers: ATTEND, formerly the National Association of Hospital & Community Friends, 11-13 Cavendish Square, London, W1G 0AN

Arthur J Gallagher Insurance Brokers Ltd, 2nd Floor, Devonshire House, Riverside Road, Pottington Business Park, Barnstaple, EX31 1EY.

### **Objects, organisation and activities**

To relieve sickness and to preserve the health of the patients of the West Wing of the John Radcliffe Hospital, Oxford including the Children's Hospital by providing or assisting in the provision of equipment, furnishings and such objects as not normally provided by the statutory authorities.

The premises from which the League operates were previously provided rent free by the hospital. The premises, being solely the cafe on LG1 from April 2012, are now rented from the OUH Trust, as of 16th December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed this same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

# THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

## ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2024

### **Objects, organisation and activities (cont'd)**

In a normal year the Charity is dependent on approximately 7 active volunteers, who are mainly retired people, to service the cafeteria. In addition, there are two paid staff holding the posts of cafeteria manager, and general assistant. The annual subscription is now waived.

The majority of the Charity's funds are provided from the sale of refreshments and goods sold in the cafeteria, together with monies received as donations, bequests and gifts.

Day to day administration of the cafeteria is delegated to the paid staff, with overriding decision making by the Trustees. Under normal circumstances the Trustees meet every few months to discuss the League's affairs, and to deal with the requests from the hospital for equipment etc. Clearly, this regularity has been interrupted during the Covid 19 pandemic.

### **Public benefit**

In reviewing the Charity's objectives and activities, the Trustees have considered the guidelines laid down by the Charity Commission in relation to public benefit. The Trustees are of the opinion that the Charity's objectives and activities are totally in accordance therewith.

### **Trustees appointment and training**

Trustees are appointed at the annual general meeting, usually held in late Spring. Nominations for Trustees are put forward prior to the annual general meeting, when the individual has confirmed their willingness to serve, and then formally proposed, seconded and voted upon at the meeting itself.

Induction and training of new Trustees is informal, mainly covered by word of mouth and attendance at meetings where policy decisions are taken, and matters of concern discussed. There is no specific training policy at present.

### **Hospital gift policy, and review of progress and achievements**

The charity provides medical and related equipment to, or for, the various wards and departments of the John Radcliffe Hospital, based upon specific requests made by those wards and departments to the Bids Committee of the Charity's Trustees. Successful bids are actioned as soon as possible, depending upon availability of the equipment. Bids that have been agreed, but could not be actioned by the year end date, are noted as outstanding commitments.

The Charity has provided medical and related equipment totaling £nil during the year. At 31st March 2023, there were no outstanding commitments for gifts to the hospital. This situation is due to the coronavirus pandemic and the lack of requests from the hospital.

In December 2006, the Radcliffe Infirmary, which had provided health care for more than two centuries, closed, and the services previously provided were divided between the John Radcliffe and Churchill hospitals. The League of Friends relocated to the West Wing of the John Radcliffe hospital and now operates from that site. The League, having previously operated from a cafeteria, two tea bars and Piccadilly Pantry, now has catering facilities only at the John Radcliffe hospital in the new West Wing, comprising a cafeteria, which is fully seated.

### **Finances and reserves policy**

The attached financial statements show the current state of the finances which the Trustees consider to be sound, but clearly affected by the pandemic and the rent situation, as explained in note 11.

Going concern issues are addressed at note 1(n).

The balance shown on unrestricted funds amounted to £36,731. It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which maintains the Charity's capability to respond to any urgent hospital requirements. The current level of funds is well below this normal requirement, due to the pandemic, and the position is monitored by the Trustees.

### **Investment policy**

Investments are held in short to medium term bank deposit accounts in order to provide flexibility and ease of access. The highest available rate of interest is actively pursued, but this is dependent upon the capital sum available to be invested and the overriding requirement of accessibility. The investment objective is to maintain the purchasing power of the monies until they are required to satisfy the grant making process.

### **Risk management**

The Trustees have examined the major strategic, business and operational risks which the Charity faces or may face, and confirm that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lesson any such risks.

The principle risks faced by the charity are:

- \* the impact of the coronavirus pandemic
- \* competition from other on-site providers of similar goods and services, and
- \* difficulties in attracting volunteers

The Trustees are aware of these risks and keep the situation under constant review.

### **Accounting information**

In so far as the trustees are aware:

- (a) there is no relevant accounting information of which the charity's accountants are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountants are aware of that information.

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2024

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the annual report and the 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 those financial statements, the Trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the applicable Charities SORP;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* prepare the financial statements on a 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 at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. 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.

**On behalf of the board of Trustees**

D. Parker .....

**Mr D Parker (Chairperson)**

**Dated**

14th November 2024



## **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the trustees on my examination of the accounts of the League of Friends West Wing of the John Radcliffe Hospital for the year ended 31<sup>st</sup> March 2024.

### **Responsibilities and basis of report**

As the charity's trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").


Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Charities Act 2011 ('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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: 

Date: 21st November 2024

SC ACCOUNTS LTD  
THE LIMES, BAYSHILL ROAD, CHELTENHAM, GL50 3AW  
hello@sc-accounting.co.uk, 01865 589 057

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

Charity No: 262978

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024**

	Note	Unrestricted Funds/Total Funds	
		2024	2023
		£	£
<b><u>Income and endowments from</u></b>			
Donations, bequests, etc		247	354
Other trading activities	2	8,950	(3,527)
Income from investments: Bank interest		-	-
<b><i>Total income and endowments</i></b>		<b><u>9,197</u></b>	<b><u>(3,172)</u></b>
<b><u>Expenditure on</u></b>			
<b>Charitable activities</b>			
Gifts to hospital, Etc	3	-	150
Adjustment to contingent liability	11	-	(22,445)
<b>Costs incurred in furtherance of the Charity's activities</b>	4	5,561	7,331
<b><i>Total resources expended</i></b>		<b><u>5,561</u></b>	<b><u>(14,964)</u></b>
Net income/(expenditure) for the year, being net movement in funds		3,636	11,792
Total funds brought forward		33,095	21,303
<b><i>Fund Balances carried forward</i></b>	10	<b><u>36,731</u></b>	<b><u>33,095</u></b>

There were no recognised gains or losses for 2024 or 2023, other than those included in the statement of financial activities.

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

Charity No:

262978

**BALANCE SHEET AS AT 31ST MARCH 2024**

	Note	2024 £	2023 £
<b><u>Fixed assets</u></b>		-	-
<b><u>Current assets</u></b>			
Stocks	6	2,203	1,401
Debtors	7	-	645
Cash at bank and in hand	8	38,750	36,908
<b><i>Total current assets</i></b>		<u>40,953</u>	<u>38,954</u>
<b><u>Current Liabilities</u></b>			
Creditors falling due within one year	9	4,222	5,859
<b><i>Net current assets/(liabilities)</i></b>		<u>36,731</u>	<u>33,095</u>
<b><i>Total net assets or liabilities</i></b>		<u><u>36,731</u></u>	<u><u>33,095</u></u>
<b><u>Represented by</u></b>			
<b><i>Unrestricted Funds</i></b>	10	<u><u>36,731</u></u>	<u><u>33,095</u></u>

The foregoing is approved:

Signature	Print Name	Date of approval dd/mm/yyyy
D. Parker	D. Parker	14/11/2024

**NOTES TO THE FINANCIAL STATEMENTS****1. Accounting policies**

These financial statements have been presented in Pound Sterling as this is the currency of the primary economic environment in which the Charity operates.

**1.a) Basis of accounting**

These accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102); and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the exemption to prepare a cash flow statement, as contained in Financial Reporting Standard 1, on the grounds that it is a small charity.

**1.b) Going concern**

The financial statements have been prepared on a going concern basis.

The current economic conditions present increased risks for all businesses. In response to such conditions, the trustees have carefully considered these risks, including an assessment of uncertainty on future trading projection for a period of at least 12 months from the date of signing the financial statements, and the extent to which they might affect the preparation of the financial statements.

In common with similar with enterprises, the Covid 19 lockdown at the end of March 2020 hit the League hard and it continued to do so throughout 2020/21. In accordance with government guidelines permitted, even then at reduced capacity. After performing a risk assessment, it was concluded that it would be unsafe for volunteers to return to work, and thus the paid staff were left to continue activities for reduced hours of opening. Accordingly, paid staff were furloughed where possible and practical.

As there has been no significant effect on the carrying value of the assets, the Trustees have concluded that the going concern basis remains appropriate, but, clearly, the resumption of activities to previous levels remains, at best, uncertain, and is also dependent upon the rent position, about which further details are provided in note 11.

**1.c) Activities**

The financial statements include the results of charity's operations as described in the trustee's annual report.

**NOTES TO THE FINANCIAL STATEMENTS (cont'd)****1. Accounting policies****1.d) Revenue Recognition**

**1. Sale of Goods** Revenue from the sale of goods is recognised when all the following conditions are satisfied:-

- a) The Charity has transferred to the buyer the significant risks and rewards of ownership of the goods;
- b) The Charity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- c) The amount of revenue can be measured reliably;
- d) It is probable that the economic benefits associated with the transaction will flow to the Charity; and
- e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

**2. Investment Income** Investment income is accounted for as receivable, i.e. in the period in which the Charity is entitled to receipt, and the amount of income can be measured reliably.

**1. e) Expenditure Recognition**

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 settlement will be required and the amount of the obligation can be reliably measured.

Expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure directly related to hospital gifts, the Charity's principle activity, are separately.

With the exception of hospital gifts made, all other costs are support costs in relation to this same activity.

**1.f) Gifts to Hospital**

The charity provides medical and related equipment to, or for, the various wards and departments of the John Radcliffe Hospital, based upon specific requests made by those wards and departments to the Bids Committee of the Charity's Trustees. Successful bids are actioned as soon as possible, depending upon availability of the equipment.

Bids that have been agreed, but could not be actioned by the year end date, are noted as outstanding commitments.

**1.g) Stocks**

Stocks are valued by a professional stocktaker at the lower of cost or net realisable value.

**1.h) Financial Assets - Classified as Basic Financial Instruments**

**i) Cash and cash equivalents.** Cash and cash equivalents include cash in hand, deposits held with banks, and other short term highly liquid investments with original maturities of three months or less.

**ii) Trade and other receivables.** Trade and other receivables that are receivable within one year are measured at the undiscounted amount of the cash expected to be received, net of any impairment.

**iii) Trade and other payables.** Trade and other payables that are payable within one year are measured at the undiscounted amount of the cash expected to be paid.

**1.i) Fund Accounting**

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the objects of the charity, as defined in the constitution.

All of the charity's assets are currently represented by unrestricted funds.

**1.j) Volunteers**

The value of the enormous contributions made by volunteers is not incorporated into these financial statements.

**1.k) Donated services**

Where services are provided to the charity as a donation that normally would be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

**1.l) Premises Costs**

The premises from which the League operates were previously provided rent free by the hospital. The premises, being solely the Café on LG1 from 1st April 2012, are now rented from the OUH Trust, as of 16th December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed the same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

**1.m) Pension Costs**

The charity operates a defined contribution pension scheme for eligible employees. The Charge for the year is reflected in the statement of financial activities and represents the charity's contribution to the scheme; the scheme and its assets are operated and maintained by independent managers.

**Note 2 Activities for generating funds**

		Unrestricted funds/ Total Funds	
Analysis		2024 £	2023 £
<b>Catering activities</b>	Takings (excluding VAT)	96,706	77,920
	Cost of sales	(44,616)	(39,448)
	Other income - CJRS (fourlough) receipts	-	-
	<b>Gross profit</b>	<b>52,090</b>	<b>38,472</b>
	Less: Salaries	(42,829)	(41,799)
	Laundry, repairs and renewals, equipment	-	-
	Travel allowances	(311)	(200)
	<b>Net catering (deficit)/Income</b>	<b>8,950</b>	<b>(3,527)</b>

**Note 3 Charitable Activities**

		2024 £	2023 £
<b>Charitable activities:</b>	Hospital comforts/gifts (please see note 12)	-	150
	<b>Total</b>	<b>-</b>	<b>150</b>

**Note 4 Costs incurred in the furtherance of the charity's activities**

	2024 £	2023 £
Rent Contribution	-	-
Insurances	1,014	300
Stationery and general expenses	147	619
Bank and card charges	1,845	1,177
Audit and accountancy fees - audit	2,164	2,264
Business Rates	140	2,738
Stocktakers fees	-	-
Sundry expense/function costs	251	232
<b>Total expenditure on charitable activities</b>	<b>5,561</b>	<b>7,331</b>

**Note 5 Staff Costs**

	2024 No	2023 No
The average number of employees, analysed by function, was:		
Shop Manager and assistant	<u>2</u>	<u>2</u>
The aggregate costs were as follows:	£	£
Wages and salaries	41,542	40,529
Social security costs (net of Employer's Allowance)	-	-
Employer's Pension Contributions	1,287	1,270

**Note 6 Stock**

	<b>2024</b> £	<b>2023</b> £
Stock of goods for resale	2203	1401

**Note 7 Debtors**

	<b>2024</b> £	<b>2023</b> £
Sundry debtors and prepayments	-	645
VAT repayable	-	-
Other debtors	-	-
	-	645

**Note 8 Cash at bank and in hand**

	<b>2024</b> £	<b>2023</b> £
Treasury deposit account	-	-
Bank current and other accounts	27,410	27,364
Cash in hand	11,340	9,544
	38,750	36,908

**Note 9 Creditors: amounts falling due in one year**

	<b>2024</b> £	<b>2023</b> £
Trade Creditors	-	-
VAT	2,942	2,361
Accruals	-	-
Wages and PAYE	1,280	3,497
	4,222	5,859

**Note 10 Unrestricted funds**

	<b>Balance</b> <b>01/04/22</b> £	<b>Income</b> £	<b>Expenditure</b> £	<b>Balance</b> <b>31/03/2023</b> £
General funds	33,095	9,197	5,561	36,731

The whole of the net assets relate to these unrestricted income funds.

**Note 11**            **Contingent liabilities and commitments**

In the opinion of the Trustees, there was no further contingent liability at 31st March 2024 in relation to the rent for 2020/21.

Regarding commitments, there were no outstanding gifts promised to the Hospital at the year end date.

The premises, being solely the Café on LG1 from 1st April 2012, are now rented from the OUH Trust, as of 16th December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed this same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

A shortfall occurred in the current year 2021/22. Gifts of £NIL were made. Ordinarily, the shortfall of £26,000, would be provided for as a rent accrual, and there also remains a rent accrual outstanding from 2020, amounting to £22,445 (actually provided for under creditors). During 2022/2023 Trustees have continued to work on a written agreement to a verbal understanding, along with a revised contract with the OUH Trust. As a result, the 2020 provision has now been released in the year ending 31st March 2023.

**Note 12**            **Gifts to Hospital**

Due to the renegotiation of the rental agreement no gifts significant liabilities arose. Those that were made to the hospital during the year to 31st March 2024 totalled £nil.

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2024**

<b><u>Sales</u></b>	<b><u>2024</u></b>		<b><u>2023</u></b>	
	£	£	£	£
Takings (excl VAT)		96,706		77,920
<b><u>Cost of sales</u></b>				
Opening Stock	1,401		1,162	
Purchases	45,418		39,687	
Closing stock	(2,203)		(1,401)	
		44,616		39,448
<b>Gross profit</b>		52,090		38,472
<b><u>Other income</u></b>				
Donations and legacies	247		354	
Grant - OCC	-		-	
Interest received	-		-	
CJRS (furlough) receipts	-		-	
		247		354
		52,337		38,827
<b><u>Overheads</u></b>				
Salary costs	42,829		42,829	
Laundry, equipment, repairs and renewals	-		-	
Business Rates	140		2,738	
Travel allowances	311		200	
Insurance	1,014		300	
Stationery, postage, etc	147		619	
Stocktakers fees	-		-	
Audit and accountancy	2,164		2,264	
Bank and card charges	1,845		1,177	
Sundry expenses/function costs	251		232	
Gifts to hospital	-		150	
Adjustment to contingent liability	-		(22,445)	
		48,701		28,065
Net balance of (expenditure over income) for the year		3,636		10,762

**The League of Friends West Wing of the John Radcliffe Hospital**

England & Wales - Charity number 262978

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# Accounts

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THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

The John Radcliffe Hospital  
Headley Way  
Headington  
Oxford OX3 9DU

REGISTERED CHARITY NO. 262978

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

SC ACCOUNTING  
INDEPENDENT EXAMINERS  
MULBERRY  
1 THE POUND  
LONGCOT ROAD  
FERNHAM  
SN7 7NW

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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	5	Independent Examiners Report
	6	Statement of Financial Activities
	7	Balance Sheet
	8 - 12	Notes forming part of the Financial Statements

# THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

## ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2023

### **Legal and administrative details**

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011, and 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 - Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The League of Friends West Wing of the John Radcliffe Hospital is registered with the Charity Commissioners under number 262978 as a Charitable Trust, and is constituted by a Deed of Trust. Prior to the move of premises in December 2006, the Charity was known as The League of Friends of the Radcliffe Infirmary.

The Charity Trustees, also being the Committee, for the year ended 31st March 2023 were:

Mr D Parker	Chairperson
Mr S Evatt	Trustee (resigned August 2022)
Mrs S Dodsworth	Trustee
Mrs M Holliday	Trustee
Mrs B Fairbrother	Trustee
Mr J Turner	Trustee and Financial Officer
Mrs A Brown	Trustee

There is no Chief Executive Officer. All Trustees participate in the management of the Charity.

Shop Manageress: Lisa Worden

Bankers: HSBC Bank PLC, Oxford Cornmarket Street Branch, Oxford, OX1 3HY

Independent Examiners: SC Accounting, Mulberry, 1 The Pound, Longcot Road, Fernham, SN7 7NW

Insurance Brokers: ATTEND, formerly the National Association of Hospital & Community Friends, 11-13 Cavendish Square, London, W1G 0AN

Arthur J Gallagher Insurance Brokers Ltd, 2nd Floor, Devonshire House, Riverside Road, Pottington Business Park, Barnstaple, EX31 1EY.

### **Objects, organisation and activities**

To relieve sickness and to preserve the health of the patients of the West Wing of the John Radcliffe Hospital, Oxford including the Children's Hospital by providing or assisting in the provision of equipment, furnishings and such objects as not normally provided by the statutory authorities.

The premises from which the League operates were previously provided rent free by the hospital. The premises, being solely the cafe on LG1 from April 2012, are now rented from the OUH Trust, as of 16th December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed this same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

# THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

## ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2023

### **Objects, organisation and activities (cont'd)**

In a normal year the Charity is dependent on approximately 20 active volunteers, who are mainly retired people, to service the cafeteria. In addition, there are two paid staff holding the posts of cafeteria manager, and general assistant. The annual subscription is now waived.

The majority of the Charity's funds are provided from the sale of refreshments and goods sold in the cafeteria, together with monies received as donations, bequests and gifts.

Day to day administration of the cafeteria is delegated to the paid staff, with overriding decision making by the Trustees. Under normal circumstances the Trustees meet every two months to discuss the League's affairs, and to deal with the requests from the hospital for equipment etc. Clearly, this regularity has been interrupted during the Covid 19 pandemic.

### **Public benefit**

In reviewing the Charity's objectives and activities, the Trustees have considered the guidelines laid down by the Charity Commission in relation to public benefit. The Trustees are of the opinion that the Charity's objectives and activities are totally in accordance therewith.

### **Trustees appointment and training**

Trustees are appointed at the annual general meeting, usually held in late Spring. Nominations for Trustees are put forward prior to the annual general meeting, when the individual has confirmed their willingness to serve, and then formally proposed, seconded and voted upon at the meeting itself.

Induction and training of new Trustees is informal, mainly covered by word of mouth and attendance at meetings where policy decisions are taken, and matters of concern discussed. There is no specific training policy at present.

### **Hospital gift policy, and review of progress and achievements**

The charity provides medical and related equipment to, or for, the various wards and departments of the John Radcliffe Hospital, based upon specific requests made by those wards and departments to the Bids Committee of the Charity's Trustees. Successful bids are actioned as soon as possible, depending upon availability of the equipment. Bids that have been agreed, but could not be actioned by the year end date, are noted as outstanding commitments.

The Charity has provided medical and related equipment totaling £nil during the year. At 31st March 2022, there were no outstanding commitments for gifts to the hospital. This situation is due to the coronavirus pandemic and the lack of requests from the hospital.

### **Finances and reserves policy**

The attached financial statements show the current state of the finances which the Trustees consider to be sound, but clearly affected by the pandemic and the rent situation, as explained in note 11.

Going concern issues are addressed at note 1(n).

The balance shown on unrestricted funds amounted to £34,073. It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which maintains the Charity's capability to respond to any urgent hospital requirements. The current level of funds is well below this normal requirement, due to the pandemic, and the position is monitored by the Trustees.

### **Investment policy**

Investments are held in short to medium term bank deposit accounts in order to provide flexibility and ease of access. The highest available rate of interest is actively pursued, but this is dependent upon the capital sum available to be invested and the overriding requirement of accessibility. The investment objective is to maintain the purchasing power of the monies until they are required to satisfy the grant making process.

### **Risk management**

The Trustees have examined the major strategic, business and operational risks which the Charity faces or may face, and confirm that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lesson any such risks.

The principle risks faced by the charity are:

- \* the impact of the coronavirus pandemic
- \* competition from other on-site providers of similar goods and services, and
- \* difficulties in attracting volunteers

The Trustees are aware of these risks and keep the situation under constant review.

### **Accounting information**

In so far as the trustees are aware:

- (a) there is no relevant accounting information of which the charity's accountants are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountants are aware of that information.

# THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

## ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2023

### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the annual report and the 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 those financial statements, the Trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the applicable Charities SORP;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* prepare the financial statements on a 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 at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. 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.

### On behalf of the board of Trustees

D. Parker

.....

**Mr D Parker**

**(Chairperson)**

**Dated**

**8th January 2024**

.....

## **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the trustees on my examination of the accounts of the League of Friends West Wing of the John Radcliffe Hospital for the year ended 31<sup>st</sup> March 2023.

### **Responsibilities and basis of report**

As the charity's trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Charities Act 2011 ('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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: S. Cooper

Date: 9th January 2024

Sian Cooper MAAT, Licensed Accountant.  
Mulberry, 1 The Pound, Longcot Road, Fernham, Oxfordshire, SN7 7NW  
hello@sc-accounting.co.uk, 01865 589 057

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

Charity No: 262978

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023**

	Note	Unrestricted Funds/Total Funds	
		2023 £	2022 £
<b><u>Income and endowments from</u></b>			
Donations, bequests, etc		354	360
Other trading activities	2	(3,527)	(908)
Income from investments: Bank interest		-	-
<b><i>Total income and endowments</i></b>		<b><u>(3,172)</u></b>	<b><u>(548)</u></b>
<b><u>Expenditure on</u></b>			
<b>Charitable activities</b>			
Gifts to hospital, Etc	3	150	-
Adjustment to contingent liability	11	(22,445)	-
<b>Costs incurred in furtherance of the Charity's activities</b>	4	7,331	4,496
<b><i>Total resources expended</i></b>		<b><u>(14,964)</u></b>	<b><u>4,496</u></b>
Net income/(expenditure) for the year, being net movement in funds		11,792	(5,044)
Total funds brought forward		21,303	26,347
<b><i>Fund Balances carried forward</i></b>	10	<b><u>33,095</u></b>	<b><u>21,303</u></b>

There were no recognised gains or losses for 2023 or 2022, other than those included in the statement of financial activities.

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

Charity No:

262978

**BALANCE SHEET AS AT 31ST MARCH 2023**

	Note	2023 £	2022 £
<b><u>Fixed assets</u></b>		-	-
<b><u>Current assets</u></b>			
Stocks	6	1,401	1,162
Debtors	7	645	645
Cash at bank and in hand	8	36,908	49,165
<b><i>Total current assets</i></b>		<u>38,954</u>	<u>50,972</u>
<b><u>Current Liabilities</u></b>			
Creditors falling due within one year	9	5,859	29,669
<b><i>Net current assets/(liabilities)</i></b>		<u>33,095</u>	<u>21,303</u>
<b><i>Total net assets or liabilities</i></b>		<u><u>33,095</u></u>	<u><u>21,303</u></u>
<b><u>Represented by</u></b>			
<b><i>Unrestricted Funds</i></b>	10	<u><u>33,095</u></u>	<u><u>21,303</u></u>

The foregoing is approved:

Signature	Print Name	Date of approval dd/mm/yyyy
D. Parker	D. Parker	08/01/2024

**NOTES TO THE FINANCIAL STATEMENTS****1. Accounting policies**

These financial statements have been presented in Pound Sterling as this is the currency of the primary economic environment in which the Charity operates.

**1.a) Basis of accounting**

These accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102); and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the exemption to prepare a cash flow statement, as contained in Financial Reporting Standard 1, on the grounds that it is a small charity.

**1.b) Going concern**

The financial statements have been prepared on a going concern basis.

The current economic conditions present increased risks for all businesses. In response to such conditions, the trustees have carefully considered these risks, including an assessment of uncertainty on future trading projection for a period of at least 12 months from the date of signing the financial statements, and the extent to which they might affect the preparation of the financial statements.

In common with similar with enterprises, the Covid 19 lockdown at the end of March 2020 hit the League hard and it continued to do so throughout 2020/21. In accordance with government guidelines permitted, even then at reduced capacity. After performing a risk assessment, it was concluded that it would be unsafe for volunteers to return to work, and thus the paid staff were left to continue activities for reduced hours of opening. Accordingly, paid staff were furloughed where possible and practical.

As there has been no significant effect on the carrying value of the assets, the Trustees have concluded that the going concern basis remains appropriate, but, clearly, the resumption of activities to previous levels remains, at best, uncertain, and is also dependent upon the rent position, about which further details are provided in note 11.

**1.c) Activities**

The financial statements include the results of charity's operations as described in the trustee's annual report.

**NOTES TO THE FINANCIAL STATEMENTS (cont'd)****1. Accounting policies****1.d) Revenue Recognition**

**1. Sale of Goods** Revenue from the sale of goods is recognised when all the following conditions are satisfied:-

- a) The Charity has transferred to the buyer the significant risks and rewards of ownership of the goods;
- b) The Charity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- c) The amount of revenue can be measured reliably;
- d) It is probable that the economic benefits associated with the transaction will flow to the Charity; and
- e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

**2. Investment Income** Investment income is accounted for as receivable, i.e. in the period in which the Charity is entitled to receipt, and the amount of income can be measured reliably.

**1. e) Expenditure Recognition**

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 settlement will be required and the amount of the obligation can be reliably measured.

Expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure directly related to hospital gifts, the Charity's principle activity, are separately.

With the exception of hospital gifts made, all other costs are support costs in relation to this same activity.

**1.f) Gifts to Hospital**

The charity provides medical and related equipment to, or for, the various wards and departments of the John Radcliffe Hospital, based upon specific requests made by those wards and departments to the Bids Committee of the Charity's Trustees. Successful bids are actioned as soon as possible, depending upon availability of the equipment.

Bids that have been agreed, but could not be actioned by the year end date, are noted as outstanding commitments.

**1.g) Stocks**

Stocks are valued by a professional stocktaker at the lower of cost or net realisable value.

**1.h) Financial Assets - Classified as Basic Financial Instruments**

**i) Cash and cash equivalents.** Cash and cash equivalents include cash in hand, deposits held with banks, and other short term highly liquid investments with original maturities of three months or less.

**ii) Trade and other receivables.** Trade and other receivables that are receivable within one year are measured at the undiscounted amount of the cash expected to be received, net of any impairment.

**iii) Trade and other payables.** Trade and other payables that are payable within one year are measured at the undiscounted amount of the cash expected to be paid.

**1.i) Fund Accounting**

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the objects of the charity, as defined in the constitution.

All of the charity's assets are currently represented by unrestricted funds.

**1.j) Volunteers**

The value of the enormous contributions made by volunteers is not incorporated into these financial statements.

**1.k) Donated services**

Where services are provided to the charity as a donation that normally would be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

**1.l) Premises Costs**

The premises from which the League operates were previously provided rent free by the hospital. The premises, being solely the Café on LG1 from 1st April 2012, are now rented from the OUH Trust, as of 16th December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed the same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

**1.m) Pension Costs**

The charity operates a defined contribution pension scheme for eligible employees. The Charge for the year is reflected in the statement of financial activities and represents the charity's contribution to the scheme; the scheme and its assets are operated and maintained by independent managers.

**Note 2** Activities for generating funds

		Unrestricted funds/ Total Funds	
Analysis		2023 £	2022 £
<b>Catering activities</b>	Takings (excluding VAT)	77,920	60,620
	Cost of sales	(39,448)	(27,146)
	Other income - CJRS (fourlough) receipts	-	12,819
	<b>Gross profit</b>	<b>38,472</b>	<b>46,293</b>
	Less: Salaries	(41,799)	(47,184)
	Laundry, repairs and renewals, equipment	-	-
	Travel allowances	(200)	(17)
	<b>Net catering (deficit)/Income</b>	<b>(3,527)</b>	<b>(908)</b>

**Note 3** Charitable Activities

		2023 £	2022 £
<b>Charitable activities:</b>	Hospital comforts/gifts (please see note 12)	150	-
	<b>Total</b>	<b>150</b>	<b>-</b>

**Note 4** Costs incurred in the furtherance of the charity's activities

	2023 £	2022 £
Rent Contribution	-	-
Insurances	300	972
Stationery and general expenses	619	195
Bank and card charges	1,177	980
Audit and accountancy fees - audit	2,264	2,350
Business Rates	2,738	-
Stocktakers fees	-	-
Sundry expense/function costs	232	-
<b>Total expenditure on charitable activities</b>	<b>7,331</b>	<b>4,496</b>

**Note 5**  
**Staff Costs**

	2023 No	2022 No
The average number of employees, analysed by function, was:		
Shop Manager and assistant	<u>2</u>	<u>2</u>

The aggregate costs were as follows:

	£	£
Wages and salaries	40,529	42,486
Social security costs (net of Employer's Allowance)	-	3,423
Employer's Pension Contributions	1,270	1,275

**Note 6 Stock**

	<b>2023</b> £	<b>2022</b> £
Stock of goods for resale	1401	1162

**Note 7 Debtors**

	<b>2023</b> £	<b>2022</b> £
Sundry debtors and prepayments	645	645
VAT repayable	-	-
Other debtors	-	-
	<b>645</b>	<b>645</b>

**Note 8 Cash at bank and in hand**

	<b>2023</b> £	<b>2022</b> £
Treasury deposit account	-	-
Bank current and other accounts	27,364	41,171
Cash in hand	9,544	7,994
	<b>36,908</b>	<b>49,165</b>

**Note 9 Creditors: amounts falling due in one year**

	<b>2023</b> £	<b>2022</b> £
Trade Creditors	-	1,783
VAT	2,361	1,940
Accruals	-	23,745
Wages and PAYE	3,497	2,201
	<b>5,859</b>	<b>29,669</b>

**Note 10 Unrestricted funds**

	<b>Balance</b> <b>01/04/22</b> £	<b>Income</b> £	<b>Expenditure</b> £	<b>Balance</b> <b>31/03/2023</b> £
General funds	21,303	(3,172)	(14,964)	33,095

The whole of the net assets relate to these unrestricted income funds.

**Note 11**            **Contingent liabilities and commitments**

In the opinion of the Trustees, there was no further contingent liability at 31st March 2023 in relation to the rent for 2020/21.

Regarding commitments, there were no outstanding gifts promised to the Hospital at the year end date.

The premises, being solely the Café on LG1 from 1st April 2012, are now rented from the OUH Trust, as of 16th December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed this same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

A shortfall occurred in the current year 2021/22. Gifts of £NIL were made. Ordinarily, the shortfall of £26,000, would be provided for as a rent accrual, and there also remains a rent accrual outstanding from 2020, amounting to £22,445 (actually provided for under creditors). During 2022/2023 Trustees have continued to work on a written agreement to a verbal understanding, along with a revised contract with the OUH Trust. As a result, the 2020 provision has now been released in the year ending 31st March 2023.

**Note 12**            **Gifts to Hospital**

Due to the renegotiation of the rental agreement no gifts significant liabilities arose. Those that were made to the hospital during the year to 31st March 2023 totalled £150.

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2023**

<b><u>Sales</u></b>	<b><u>2023</u></b>		<b><u>2022</u></b>	
	£	£	£	£
Takings (excl VAT)		77,920		60,620
<b><u>Cost of sales</u></b>				
Opening Stock	1,162		1,070	
Purchases	39,687		27,238	
Closing stock	(1,401)		(1,162)	
		39,448		27,146
<b>Gross profit</b>		38,472		33,474
<b><u>Other income</u></b>				
Donations and legacies	354		360	
Grant - OCC	-		4,000	
Interest received	-		-	
CJRS (furlough) receipts	-		8,819	
		354		13,179
		38,827		46,653
<b><u>Overheads</u></b>				
Salary costs	41,799		47,184	
Laundry, equipment, repairs and renewals	-		-	
Business Rates	2,738		-	
Travel allowances	200		17	
Insurance	300		972	
Stationery, postage, etc	619		195	
Stocktakers fees	-		-	
Audit and accountancy	2,264		2,350	
Bank and card charges	1,177		980	
Sundry expenses/function costs	232		-	
Gifts to hospital	150		-	
Adjustment to contingent liability	(22,445)		-	
		27,035		51,697
Net balance of (expenditure over income) for the year		11,792		(5,044)

**The League of Friends West Wing of the John Radcliffe Hospital**

England & Wales - Charity number 262978

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# Accounts

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THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

The John Radcliffe Hospital  
Headley Way  
Headington  
Oxford OX3 9DU

REGISTERED CHARITY NO. 262978

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

SC ACCOUNTING  
INDEPENDENT EXAMINERS  
MULBERRY  
1 THE POUND  
LONGCOT ROAD  
FERNHAM  
SN7 7NW

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

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7	Balance Sheet
8 - 12	Notes forming part of the Financial Statements

# THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

## ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2022

### Legal and administrative details

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011, and 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 - Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The League of Friends West Wing of the John Radcliffe Hospital is registered with the Charity Commissioners under number 262978 as a Charitable Trust, and is constituted by a Deed of Trust. Prior to the move of premises in December 2006, the Charity was known as The League of Friends of the Radcliffe Infirmary.

The Charity Trustees, also being the Committee, for the year ended 31st March 2022 were:

Mr D Parker	Chairperson
Mr S Evatt	Trustee
Mrs S. Hinton	Trustee (Deceased 23rd January 2022)
Mrs S Dodsworth	Trustee
Mrs M Holliday	Trustee
Mrs B Fairbrother	Trustee
Mr J Turner	Trustee and Financial Officer
Mrs A Brown	Trustee

There is no Chief Executive Officer. All Trustees participate in the management of the Charity.

Shop Manageress: Lisa Worden

Bankers: HSBC Bank PLC, Oxford Cornmarket Street Branch, Oxford, OX1 3HY

Independent Examiners: SC Accounting, Mulberry, 1 The Pound, Longcot Road, Fernham, SN7 7NW

Insurance Brokers: ATTEND, formerly the National Association of Hospital & Community Friends, 11-13 Cavendish Square, London, W1G 0AN

Arthur J Gallagher Insurance Brokers Ltd, 2nd Floor, Devonshire House, Riverside Road, Pottington Business Park, Barnstaple, EX31 1EY.

### Objects, organisation and activities

To relieve sickness and to preserve the health of the patients of the West Wing of the John Radcliffe Hospital, Oxford including the Children's Hospital by providing or assisting in the provision of equipment, furnishings and such objects as not normally provided by the statutory authorities.

The premises from which the League operates were previously provided rent free by the hospital. The premises, being solely the cafe on LG1 from pt April 2012, are now rented from the OUH Trust, as of 16th December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed this same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

# THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

## ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2022

### **Objects, organisation and activities (cont'd)**

In a normal year the Charity is dependent on approximately 20 active volunteers, who are mainly retired people, to service the cafeteria. In addition, there are two paid staff holding the posts of cafeteria manager, and general assistant. The annual subscription is now waived.

The majority of the Charity's funds are provided from the sale of refreshments and goods sold in the cafeteria, together with monies received as donations, bequests and gifts.

Day to day administration of the cafeteria is delegated to the paid staff, with overriding decision making by the Trustees. Under normal circumstances the Trustees meet every two months to discuss the League's affairs, and to deal with the requests from the hospital for equipment etc. Clearly, this regularity has been interrupted during the Covid 19 pandemic.

### **Public benefit**

In reviewing the Charity's objectives and activities, the Trustees have considered the guidelines laid down by the Charity Commission in relation to public benefit. The Trustees are of the opinion that the Charity's objectives and activities are totally in accordance therewith.

### **Trustees appointment and training**

Trustees are appointed at the annual general meeting, usually held in late Spring. Nominations for Trustees are put forward prior to the annual general meeting, when the individual has confirmed their willingness to serve, and then formally proposed, seconded and voted upon at the meeting itself.

Induction and training of new Trustees is informal, mainly covered by word of mouth and attendance at meetings where policy decisions are taken, and matters of concern discussed. There is no specific training policy at present.

### **Hospital gift policy, and review of progress and achievements**

The charity provides medical and related equipment to, or for, the various wards and departments of the John Radcliffe Hospital, based upon specific requests made by those wards and departments to the Bids Committee of the Charity's Trustees. Successful bids are actioned as soon as possible, depending upon availability of the equipment. Bids that have been agreed, but could not be actioned by the year end date, are noted as outstanding commitments.

The Charity has provided medical and related equipment totaling £nil during the year. At 31st March 2022, there were no outstanding commitments for gifts to the hospital. This situation is due to the coronavirus pandemic and the lack of requests from the hospital.

# THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

## ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2022

### **Hospital gift policy, and review of progress and achievements (cont'd)**

In December 2006, the Radcliffe Infirmary, which had provided health care for more than two centuries, closed, and the services previously provided were divided between the John Radcliffe and Churchill hospitals. The League of Friends relocated to the West Wing of the John Radcliffe hospital and now operates from that site. The League, having previously operated from a cafeteria, two tea bars and Piccadilly Pantry, now has catering facilities only at the John Radcliffe hospital in the new West Wing, comprising a cafeteria, which is fully seated.

### **Finances and reserves policy**

The attached financial statements show the current state of the finances which the Trustees consider to be sound, but clearly affected by the pandemic and the rent situation, as explained in note 11.

Going concern issues are addressed at note 1(n).

The balance shown on unrestricted funds amounted to £21,303. It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which maintains the Charity's capability to respond to any urgent hospital requirements. The current level of funds is well below this normal requirement, due to the pandemic, and the position is monitored by the Trustees.

### **Investment policy**

Investments are held in short to medium term bank deposit accounts in order to provide flexibility and ease of access. The highest available rate of interest is actively pursued, but this is dependent upon the capital sum available to be invested and the overriding requirement of accessibility. The investment objective is to maintain the purchasing power of the monies until they are required to satisfy the grant making process.

### **Risk management**

The Trustees have examined the major strategic, business and operational risks which the Charity faces or may face, and confirm that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lesson any such risks.

The principle risks faced by the charity are:

- \* the impact of the coronavirus pandemic
- \* competition from other on-site providers of similar goods and services, and
- \* difficulties in attracting volunteers

The Trustees are aware of these risks and keep the situation under constant review.

### **Accounting information**

In so far as the trustees are aware:

- (a) there is no relevant accounting information of which the charity's accountants are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

ANNUAL REPORT FOR THE YEAR ENDED 31st MARCH 2022

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the annual report and the 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 those financial statements, the Trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the applicable Charities SORP;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* prepare the financial statements on a 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 at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. 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.

**On behalf of the board of Trustees**



Mr D Parker

(Chairperson)

Dated



## **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the trustees on my examination of the accounts of the League of Friends West Wing of the John Radcliffe Hospital for the year ended 31<sup>st</sup> March 2022.

### **Responsibilities and basis of report**

As the charity's trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Charities Act 2011 ('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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



Date: 16<sup>th</sup> January 2023

Sian Cooper MAAT, Licensed Accountant.  
Mulberry, 1 The Pound, Longcot Road, Fernham, Oxfordshire, SN7 7NW  
hello@sc-accounting.co.uk, 01865 589 057

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

Charity No: 262978

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022**

	Note	Unrestricted Funds/Total Funds	
		2022	2021
		£	£
<b><u>Income and endowments from</u></b>			
Donations, bequests, etc		360	300
Other trading activities	2	(908)	(14,023)
Income from investments: Bank interest		-	-
<b>Total income and endowments</b>		<b><u>(548)</u></b>	<b><u>(13,723)</u></b>
<b><u>Expenditure on</u></b>			
<b>Charitable activities</b>			
Gifts to hospital, Etc	3	-	-
<b>Costs incurred in furtherance of the Charity's activities</b>	4	<b>4,496</b>	<b>5,089</b>
<b>Total resources expended</b>		<b><u>4,496</u></b>	<b><u>5,089</u></b>
Net income/(expenditure) for the year, being net movement in funds		(5,044)	(18,812)
Total funds brought forward		26,347	45,159
<b>Fund Balances carried forward</b>	10	<b><u>21,303</u></b>	<b><u>26,347</u></b>

There were no recognised gains or losses for 2022 or 2021, other than those included in the statement of financial activities.

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

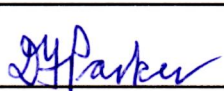
Charity No:

262978

**BALANCE SHEET AS AT 31ST MARCH 2022**

	Note	2022 £	2021 £
<b><u>Fixed assets</u></b>		-	-
<b><u>Current assets</u></b>			
Stocks	6	1,162	1,070
Debtors	7	645	3,542
Cash at bank and in hand	8	49,165	49,189
<b><i>Total current assets</i></b>		<u>50,972</u>	<u>53,801</u>
<b><u>Current Liabilities</u></b>			
Creditors falling due within one year	9	29,669	27,454
<b><i>Net current assets/(liabilities)</i></b>		<u>21,303</u>	<u>26,347</u>
<b><i>Total net assets or liabilities</i></b>		<u>21,303</u>	<u>26,347</u>
<b><u>Represented by</u></b>			
<b><i>Unrestricted Funds</i></b>	10	<u>21,303</u>	<u>26,347</u>

The foregoing is approved:

Signature	Print Name	Date of approval dd/mm/yyyy
	D.F. PARKER	17/01/2023

**NOTES TO THE FINANCIAL STATEMENTS****1. Accounting policies**

These financial statements have been presented in Pound Sterling as this is the currency of the primary economic environment in which the Charity operates.

**1.a) Basis of accounting**

These accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102); and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the exemption to prepare a cash flow statement, as contained in Financial Reporting Standard 1, on the grounds that it is a small charity.

**1.b) Going concern**

The financial statements have been prepared on a going concern basis.

The current economic conditions present increased risks for all businesses. In response to such conditions, the trustees have carefully considered these risks, including an assessment of uncertainty on future trading projection for a period of at least 12 months from the date of signing the financial statements, and the extent to which they might affect the preparation of the financial statements.

In common with similar with enterprises, the Covid 19 lockdown at the end of March 2020 hit the League hard and it continued to do so throughout 2020/21. In accordance with government guidelines permitted, even then at reduced capacity. After performing a risk assessment, it was concluded that it would be unsafe for volunteers to return to work, and thus the paid staff were left to continue activities for reduced hours of opening. Accordingly, paid staff were furloughed where possible and practical.

As there has been no significant effect on the carrying value of the assets, the Trustees have concluded that the going concern basis remains appropriate, but, clearly, the resumption of activities to previous levels remains, at best, uncertain, and is also dependent upon the rent position, about which further details are provided in note 11.

**1.c) Activities**

The financial statements include the results of charity's operations as described in the trustee's annual report.

**NOTES TO THE FINANCIAL STATEMENTS (cont'd)****1. Accounting policies****1.d) Revenue Recognition**

**1. Sale of Goods** Revenue from the sale of goods is recognised when all the following conditions are satisfied:-

- a) The Charity has transferred to the buyer the significant risks and rewards of ownership of the goods;
- b) The Charity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- c) The amount of revenue can be measured reliably;
- d) It is probable that the economic benefits associated with the transaction will flow to the Charity; and
- e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

**2. Investment Income** Investment income is accounted for as receivable, i.e. in the period in which the Charity is entitled to receipt, and the amount of income can be measured reliably.

**1. e) Expenditure Recognition**

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 settlement will be required and the amount of the obligation can be reliably measured.

Expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure directly related to hospital gifts, the Charity's principle activity, are separately.

With the exception of hospital gifts made, all other costs are support costs in relation to this same activity.

**1.f) Gifts to Hospital**

The charity provides medical and related equipment to, or for, the various wards and departments of the John Radcliffe Hospital, based upon specific requests made by those wards and departments to the Bids Committee of the Charity's Trustees. Successful bids are actioned as soon as possible, depending upon availability of the equipment.

Bids that have been agreed, but could not be actioned by the year end date, are noted as outstanding commitments.

**1.g) Stocks**

Stocks are valued by a professional stocktaker at the lower of cost or net realisable value.

**1.h) Financial Assets - Classified as Basic Financial Instruments**

**i) Cash and cash equivalents.** Cash and cash equivalents include cash in hand, deposits held with banks, and other short term highly liquid investments with original maturities of three months or less.

**ii) Trade and other receivables.** Trade and other receivables that are receivable within one year are measured at the undiscounted amount of the cash expected to be received, net of any impairment.

**iii) Trade and other payables.** Trade and other payables that are payable within one year are measured at the undiscounted amount of the cash expected to be paid.

**1.i) Fund Accounting**

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the objects of the charity, as defined in the constitution.

All of the charity's assets are currently represented by unrestricted funds.

**1.j) Volunteers**

The value of the enormous contributions made by volunteers is not incorporated into these financial statements.

**1.k) Donated services**

Where services are provided to the charity as a donation that normally would be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

**1.l) Premises Costs**

The premises from which the League operates were previously provided rent free by the hospital. The premises, being solely the Café on LG1 from 1st April 2012, are now rented from the OUH Trust, as of 16th December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed the same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

**1.m) Pension Costs**

The charity operates a defined contribution pension scheme for eligible employees. The Charge for the year is reflected in the statement of financial activities and represents the charity's contribution to the scheme; the scheme and its assets are operated and maintained by independent managers.

**Note 2** Activities for generating funds

## Unrestricted funds/ Total Funds

		2022		2021		
		£		£		
Catering activities	<b>Analysis</b>					
	Takings (excluding VAT)		60,620		15,266	
	Cost of sales		(27,146)		(10,754)	
	Other income - CJRS (fourlough) receipts		12,819		23,797	
	<b>Gross profit</b>		46,293		28,309	
	Less: Salaries		(47,184)		(41,995)	
	Laundry, repairs and renewals, equipment		-		(337)	
	Travel allowances		(17)		-	
	<b>Net catering (deficit)/Income</b>		(908)		(14,023)	

**Note 3** Charitable Activities

		2022		2021		
		£		£		
Charitable activities:	Hospital comforts/gifts (please see note 12)		-		-	
	<b>Total</b>		-		-	

**Note 4** Costs incurred in the furtherance of the charity's activities

		2022		2021	
		£		£	
Rent Contribution		-		-	
Insurances		972		927	
Stationery and general expenses		195		189	
Bank and card charges		980		473	
Audit and accountancy fees - audit		2,350		2,000	
- Other				1,500	
Stocktakers fees		-		-	
Sundry expense/function costs		-		-	
<b>Total expenditure on charitable activities</b>		4,496		5,089	

**Note 5** Staff Costs

		2022		2021	
		No		No	
The average number of employees, analysed by function, was:					
Shop Manager and assistant		2		3	
The aggregate costs were as follows:					
Wages and salaries		42,486		41,273	
Social security costs (net of Employer's Allowance)		3,423		-	
Employer's Pension Contributions		1,275		722	
		47,184		41,995	

No employee received emoluments in excess of £60,000 p.a.

None of the Trustees are remunerated for the function of Trustee.

Trustees are occasionally reimbursed for low value expenses incurred on the Charity's behalf.

**Note 6 Stock**

	<b>2022</b> £	<b>2021</b> £
Stock of goods for resale	1162	1070

**Note 7 Debtors**

	<b>2022</b> £	<b>2021</b> £
Sundry debtors and prepayments	645	689
VAT repayable	-	186
Other debtors	-	2,667
	<b>645</b>	<b>3,542</b>

**Note 8 Cash at bank and in hand**

	<b>2022</b> £	<b>2021</b> £
Treasury deposit account	-	-
Bank current and other accounts	41,171	41,543
Cash in hand	7,994	7,646
	<b>49,165</b>	<b>49,189</b>

**Note 9 Creditors: amounts falling due in one year**

	<b>2022</b> £	<b>2021</b> £
Trade Creditors	1,783	476
VAT	1,940	-
Accruals	23,745	26,916
Wages and PAYE	2,201	62
	<b>29,669</b>	<b>27,454</b>

**Note 10 Unrestricted funds**

	<b>Balance</b> <b>01/04/21</b> £	<b>Income</b> £	<b>Expenditure</b> £	<b>Balance</b> <b>31/03/2022</b> £
General funds	26,347	(548)	4,496	21,303

The whole of the net assets relate to these unrestricted income funds.

**Note 11** Contingent liabilities and commitments

In the opinion of the Trustees, there was a contingent liability at 31st March 2022 in relation to the rent for 2020/21.

Regarding commitments, there were no outstanding gifts promised to the Hospital at the year end date.

The premises, being solely the Café on LG1 from 1st April 2012, are now rented from the OUH Trust, as of 16th December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed this same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

A shortfall occurred in the current year 2021/22. Gifts of £NIL were made. Ordinarily, the shortfall of £26,000, would be provided for as a rent accrual, and there also remains a rent accrual outstanding from 2020, amounting to £22,445 (actually provided for under creditors). As other Leagues have been granted 2 year rent holidays in view of the coronavirus pandemic, it is hoped that this will also be offered to the League of Friends West Wing. It has proved difficult to arrange a meeting with the OUH Trust to have this confirmed, despite supreme efforts by the Trustees, but the Trustees are of the considered opinion that all Leagues will be treated similarly. During 2021/2022 Trustees have continued to work on a written agreement to a verbal understanding, along with a revised contract with the OUH Trust. As a result, the current year shortfall continues to be noted as a contingent, rather than an actual, liability.

**Note 12** Gifts to Hospital

Due to the Covid 19 pandemic, no gifts were made to the hospital during the year to 31st March 2022.

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2022**

<u>Sales</u>	£	<u>2022</u>	£	<u>2021</u>	£
Takings (excl VAT)			60,620		15,266
 <b><u>Cost of sales</u></b>					
Opening Stock	1,070			2,502	
Purchases	27,238			9,322	
Closing stock	(1,162)			(1,070)	
		_____	27,146	_____	10,754
<b>Gross profit</b>			33,474		4,512
 <b><u>Other income</u></b>					
Donations and legacies	360			300	
Grant - OCC	4,000			-	
Interest received	-			-	
CJRS (furlough) receipts	8,819			23,797	
		_____	13,179	_____	24,097
			46,653		28,609
 <b><u>Overheads</u></b>					
Salary costs	47,184			41,995	
Laundry, equipment, repairs and renewals	-			337	
Travel allowances	17			-	
Insurance	972			927	
Stationery, postage, etc	195			189	
Stocktakers fees	-			-	
Audit and accountancy	2,350			3,500	
Bank and card charges	980			473	
Sundry expenses/function costs	-			-	
Gifts to hospital	-			-	
Rent contribution	-			-	
		_____	51,697	_____	47,421
Net balance of (expenditure over income) for the year			(5,044)		(18,812)

**The League of Friends West Wing of the John Radcliffe Hospital**

England & Wales - Charity number 262978

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# Accounts

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**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL**

**The John Radcliffe Hospital  
Headley Way  
Headington  
Oxford OX3 9DU**

**REGISTERED CHARITY NO. 262978**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**KING LOOSE & CO  
STATUTORY AUDITORS**

**ST JOHN'S HOUSE  
5 SOUTH PARADE  
SUMMERTOWN  
OXFORD OX2 7JL**

**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL**

**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Legal and administrative details**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011, and 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 – Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The League of Friends West Wing of the John Radcliffe Hospital is registered with the Charity Commissioners under number 262978 as a Charitable Trust, and is constituted by a Deed of Trust. Prior to the move of premises in December 2006, the Charity was known as The League of Friends of the Radcliffe Infirmary.

The Charity Trustees, also being the Committee, for the year ended 31<sup>st</sup> March 2021 were:

Mr D Parker	Chairperson
Mr S Evatt	Trustee
Mrs S. Hinton	Trustee
Mrs S Dodsworth	Trustee
Mrs M Holliday	Trustee
Mrs B Fairbrother	Trustee
Mr J Turner	Trustee
Mrs A Brown	Trustee

There is no Chief Executive Officer. All Trustees participate in the management of the Charity.

Shop Manageress: Mrs Lisa Worden

Bankers: HSBC Bank Plc, Oxford Cornmarket Street Branch, Oxford, OX1 3HY

Auditors: King Loose & Co, Statutory Auditors, St John's House, 5 South Parade, Summertown, Oxford, OX2 7JL

Insurance Brokers: ATTEND, formerly the National Association of Hospital & Community Friends, 11-13 Cavendish Square, London, W1G 0AN

Arthur J Gallagher Insurance Brokers Ltd, 2<sup>nd</sup> Floor, Devonshire House, Riverside Road, Pottington Business Park, Barnstaple, EX31 1EY.

**Objects, organisation and activities**

The object of the Charity is to supplement the service provided by the hospital for the health, welfare and comfort of the patients, by the provision of facilities, premises and equipment which may be required for the treatment of patients, and to support the charitable work of the hospital.

The premises from which the League operates were previously provided rent free by the hospital. The premises, being solely the café on LG1 from 1<sup>st</sup> April 2012, are now rented from the OUH Trust, as of 16<sup>th</sup> December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed this same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL****ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021****Objects, organisation and activities (cont'd)**

In a normal year the Charity is dependent on approximately thirty-five active volunteers, who are mainly retired people, to service the cafeteria. In addition, there are three paid staff holding the posts of cafeteria manager, and general assistants. The annual subscription is now waived.

The majority of the Charity's funds are provided from the sale of refreshments and goods sold in the cafeteria, together with monies received as donations, bequests and gifts.

Day to day administration of the cafeteria is delegated to the paid staff, with overriding decision making by the Trustees. Under normal circumstances the Trustees meet every two months to discuss the League's affairs, and to deal with the requests from the hospital for equipment etc. Clearly, this regularity has been interrupted during the Covid19 pandemic.

**Public benefit**

In reviewing the Charity's objectives and activities, the Trustees have considered the guidelines laid down by the Charity Commission in relation to public benefit. The Trustees are of the opinion that the Charity's objectives and activities are totally in accordance therewith.

**Trustees appointment and training**

Trustees are appointed at the annual general meeting, usually held in late Spring. Nominations for Trustees are put forward prior to the annual general meeting, when the individual has confirmed their willingness to serve, and then formally proposed, seconded and voted upon at the meeting itself.

Induction and training of new Trustees is informal, mainly covered by word of mouth and attendance at meetings where policy decisions are taken, and matters of concern discussed. There is no specific training policy at present.

**Hospital gift policy, and review of progress and achievements**

The charity provides medical and related equipment to, or for, the various wards and departments of the John Radcliffe Hospital, based upon specific requests made by those wards and departments to the Bids Committee of the Charity's Trustees. Successful bids are actioned as soon as possible, depending upon availability of the equipment. Bids that have been agreed, but could not be actioned by the year end date, are noted as outstanding commitments.

The Charity has provided medical and related equipment totalling £nil during the year. At 31<sup>st</sup> March 2021, there were no outstanding commitments for gifts to the hospital. This situation is due to the coronavirus pandemic and the lack of requests from the hospital.

In December 2006, the Radcliffe Infirmary, which had provided health care for more than two centuries, closed, and the services previously provided were divided between the John Radcliffe and Churchill hospitals. The League of Friends relocated to the West Wing of the John Radcliffe hospital and now operates from that site. The League, having previously operated from a cafeteria, two tea bars and Piccadilly Pantry, now has catering facilities only at the John Radcliffe hospital in the new West Wing, comprising a cafeteria, which is fully seated.

**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL**

**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Finances and reserves policy**

The attached financial statements show the current state of the finances which the Trustees consider to be sound, but clearly affected by the pandemic and the rent situation, as explained in note 11.

Going concern issues are addressed at note 1(n).

The balance shown on unrestricted funds amounted to £26,347. It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which maintains the Charity's capability to respond to any urgent hospital requirements. The current level of funds is well below this normal requirement, due to the pandemic, and the position is monitored by the Trustees.

**Investment policy**

Investments are held in short to medium term bank deposit accounts in order to provide flexibility and ease of access. The highest available rate of interest is actively pursued, but this is dependent upon the capital sum available to be invested and the overriding requirement of accessibility. The investment objective is to maintain the purchasing power of the monies until they are required to satisfy the grant making process.

**Risk management**

The Trustees have examined the major strategic, business and operational risks which the Charity faces or may face, and confirm that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lessen any such risks.

The principle risks faced by the charity are:

- \* the impact of the coronavirus pandemic
- \* competition from other on-site providers of similar goods and services, and
- \* difficulties in attracting volunteers

The Trustees are aware of these risks and keep the situation under constant review.

**Audit information**

In so far as the trustees are aware:

- (a) there is no relevant audit information of which the charity's auditors are unaware; and
- (b) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL****ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021****Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the annual report and the 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 those financial statements, the Trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the applicable Charities SORP;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* prepare the financial statements on a 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 at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. 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.

**On behalf of the board of Trustees**

.....  
**Mr D Parker** (Chairperson)

**Dated**.....**2022**

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF  
THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Opinion**

We have audited the financial statements of The League of Friends West Wing of the John Radcliffe Hospital (the "Charity"), for the year ended 31<sup>st</sup> March 2021, which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31<sup>st</sup> March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF**  
**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of the audit.

**Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out on page 1(c), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)]. This description forms part of our auditor's report.

This report is made solely to the Charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**St John's House**  
**5 South Parade**  
**Summertown**  
**Oxford OX2 7JL**

**King Loose & Co**  
**Statutory Auditors**

**King Loose & Co is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.**

**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	<u>Note</u>	<u>Unrestricted Funds/Total Funds</u>	
		<u>2021</u> £	<u>2020</u> £
<b><u>Income and endowments from</u></b>			
Donations, bequests, etc		300	486
Other trading activities	2	(14,023)	3,700
Income from investments: Bank interest		-	346
		-----	-----
<b>Total income and endowments</b>		<b>(13,723)</b>	<b>4,532</b>
		=====	=====
<b><u>Expenditure on</u></b>			
<b>Charitable activities</b>			
Gifts to hospital, etc	3	-	8,100
<b>Costs incurred in furtherance of the Charity's activities</b>			
	4	5,089	24,079
		-----	-----
<b>Total resources expended</b>		<b>5,089</b>	<b>32,179</b>
		=====	=====
Net (Expenditure) for the year, being net movement in funds		(18,812)	(27,647)
Fund balances brought forward		45,159	72,806
		-----	-----
<b>Fund balances carried forward</b>	10	<b>26,347</b>	<b>45,159</b>
		=====	=====

There were no recognised gains or losses for 2021 or 2020, other than those included in the statement of financial activities.



**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**1. Accounting policies**

**(a) General Information**

These financial statements have been presented in Pound Sterling as this is the currency of the primary economic environment in which the Charity operates.

**(b) Basis of preparation**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The charity has taken advantage of the exemption to prepare a cash flow statement, as contained in Financial Reporting Standard 1, on the grounds that it is a small charity.

**(c) Activities**

The financial statements include the results of the charity's operations as described in the trustees' annual report.

**(c) Revenue recognition**

**1. Sale of Goods**

Revenue from the sale of goods is recognised when all the following conditions are satisfied:-

- a. The Charity has transferred to the buyer the significant risks and rewards of ownership of the goods;
- b. The Charity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- c. The amount of revenue can be measured reliably;
- d. It is probable that the economic benefits associated with the transaction will flow to the Charity; and
- e. The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue is therefore recognised when the customer accepts delivery of the product and the product is installed, and is stated net of Value Added Tax.

**2. Investment Income**

Investment income is accounted for as receivable, i.e. in the period in which the Charity is entitled to receipt, and the amount of income can be measured reliably.

**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**1. Accounting policies cont'd**

**(e) Expenditure recognition**

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 settlement will be required and the amount of the obligation can be reliably measured.

Expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditures directly related to hospital gifts, the Charity's principal activity, are separately identified.

With the exception of hospital gifts made, all other costs are support costs in relation to this same activity.

**(f) Gifts to Hospital**

The charity provides medical and related equipment to, or for, the various wards and departments of the John Radcliffe Hospital, based upon specific requests made by those wards and departments to the Bids Committee of the Charity's Trustees. Successful bids are actioned as soon as possible, depending upon availability of the equipment. Bids that have been agreed, but could not be actioned by the year end date, are noted as outstanding commitments.

**(g) Stocks**

Stocks are valued by a professional stocktaker at the lower of cost or net realisable value.

**(h) Financial Assets – Classified as Basic Financial Instruments**

**i) Cash and cash equivalents.** Cash and cash equivalents include cash in hand, deposits held with banks, and other short term highly liquid investments with original maturities of three months or less.

**ii) Trade and other receivables.** Trade and other receivables that are receivable within one year are measured at the undiscounted amount of the cash expected to be received, net of any impairment.

**iii) Trade and other payables.** Trade and other payables that are payable within one year are measured at the undiscounted amount of the cash expected to be paid.

**(i) Fund accounting**

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the objects of the charity, as defined in the constitution.

All of the charity's assets are currently represented by unrestricted funds.

**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**1. Accounting policies cont'd**

**(j) Volunteers**

The value of the enormous contributions made by volunteers is not incorporated into these financial statements.

**(k) Donated services**

Where services are provided to the charity as a donation that normally would be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

**(l) Premises Costs**

The premises from which the League operates were previously provided rent free by the hospital. The premises, being solely the café on LG1 from 1st April 2012, are now rented from the OUH Trust, as of 16th December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed this same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

**(m) Pension Costs**

The charity operates a defined contribution pension scheme for eligible employees. The charge for the year is reflected in the statement of financial activities and represents the charity's contribution to the scheme; the scheme and its assets are operated and maintained by independent managers.

**(n) Going Concern**

The financial statements have been prepared on a going concern basis.

The current economic conditions present increased risks for all businesses. In response to such conditions, the trustees have carefully considered these risks, including an assessment of uncertainty on future trading projection for a period of at least 12 months from the date of signing the financial statements, and the extent to which they might affect the preparation of the financial statements.

In common with similar enterprises, the Covid 19 lockdown at the end of March 2020 hit the League hard and it continued to do so throughout 2020/21. In accordance with government regulations, the Café was shut until September 2020, and only reopened when government guidelines permitted, even then at reduced capacity. After performing a risk assessment, it was concluded that it would be unsafe for volunteers to return to work, and thus the paid staff were left to continue activities for reduced hours of opening. Accordingly, paid staff were furloughed where possible and practical.

As there has been no significant effect on the carrying value of the assets, the Trustees have concluded that the going concern basis remains appropriate, but, clearly, the resumption of activities to previous levels remains, at best, uncertain, and is also dependent upon the rent position, about which further details are provided in note 11.



**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

<b>5. <u>Staff costs</u></b>		<b><u>2021</u></b>	<b><u>2020</u></b>
		No	No
<b>The average number of employees, analysed by function, was:</b>			
Shop Manager and assistants	3	3	
	=====	=====	
<b>The aggregate costs were as follows:</b>		£	£
Wages and salaries	41,273	56,000	
Social security costs (net of Employer's Allowance)	-	1,106	
Employer's Pension Contributions	722	1,474	
	-----	-----	
	41,995	58,580	
	=====	=====	
No employee received emoluments in excess of £60,000 p.a.			
None of the Trustees are remunerated for the function of Trustee.			
Trustees are occasionally reimbursed for low value expenses incurred on the Charity's behalf.			
<b>6. <u>Stock</u></b>		<b><u>2021</u></b>	<b><u>2020</u></b>
		£	£
Stock of goods for resale	1,070	2,502	
	=====	=====	
<b>7. <u>Debtors</u></b>		<b><u>2021</u></b>	<b><u>2020</u></b>
		£	£
Sundry debtors and prepayments	689	677	
VAT repayable	186	-	
Other debtors	2,667	-	
	-----	-----	
	3,542	677	
	=====	=====	
<b>8. <u>Cash at bank and in hand</u></b>		<b><u>2021</u></b>	<b><u>2020</u></b>
		£	£
Treasury deposit account	-	56,034	
Bank current and other accounts	41,543	8,536	
Cash in hand	7,646	12,816	
	-----	-----	
	49,189	77,386	
	=====	=====	

**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

<b>9.</b>	<b><u>Creditors: amounts falling due in one year</u></b>	<b><u>2021</u></b> £	<b><u>2020</u></b> £	
	Trade Creditors	476	5,447	
	VAT	-	3,594	
	Accruals	26,916	25,695	
	Wages and PAYE	62	670	
		27,454	35,406	
		27,454	35,406	
<b>10.</b>	<b><u>Unrestricted funds</u></b>	<b><u>Balance</u></b> <b><u>01/04/20</u></b> £	<b><u>Movement in Reserves</u></b> <b><u>Incoming</u></b> <b><u>Outgoing</u></b> £                      £	<b><u>Balance</u></b> <b><u>31/03/21</u></b> £
	General	45,159	(13,723)	5,089
		45,159	(13,723)	26,347

The whole of the net assets relate to these unrestricted income funds.

**11. Contingent liabilities and commitments**

In the opinion of the Trustees, there was a contingent liability at 31<sup>st</sup> March 2021 in relation to the rent for 2020/21.

Regarding commitments, there were no outstanding gifts promised to the Hospital at the year end date.

The premises, being solely the café on LG1 from 1<sup>st</sup> April 2012, are now rented from the OUH Trust, as of 16<sup>th</sup> December 2011. The rent, set at £26,000 p.a., will be waived should the League's gifts to the hospital in a calendar year equal or exceed this same amount. The base £26,000 value is subject to inflationary increases; should the total value of gifts in a calendar year fall below the inflation-adjusted figure, then the shortfall is payable as rent.

A shortfall occurred in the current year 2020/21. Gifts of £NIL were made. Ordinarily, the shortfall of £26,000 would be provided for as a rent accrual, and there also remains a rent accrual outstanding from 2020, amounting to £22,445 (actually provided for under creditors). As other Leagues have been granted 2 year rent holidays in view of the coronavirus pandemic, it is hoped that this will also be offered to the League of Friends West Wing. It has proved difficult to arrange a meeting with the OUH Trust to have this confirmed, despite supreme efforts by the Trustees, but the Trustees are of the considered opinion that all Leagues will be treated similarly. As a result, the current year shortfall has been noted as a contingent, rather than an actual, liability.

**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021****12. Gifts to Hospital**

Due to the Covid 19 pandemic, no gifts were made to the hospital during the year to 31<sup>st</sup> March 2021.

**THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	£	<u>2021</u>	£	£	<u>2020</u>	£
<b><u>Sales</u></b>						
Takings (excl VAT)		15,266			150,910	
<b><u>Cost of sales</u></b>						
Opening stock	2,502			2,188		
Purchases	9,322			86,897		
Closing stock	(1,070)			(2,502)		
		-----		-----		
		10,754		86,583		
		-----		-----		
<b>Gross profit</b>		4,512		64,327		
<b><u>Other income</u></b>						
Donations and legacies	300			486		
Interest received	-			346		
CJRS (furlough) receipts)	23,797			-		
		-----		-----		
		24,097		832		
		-----		-----		
		28,609		65,159		
<b><u>Overheads</u></b>						
Salary costs	41,995			58,580		
Laundry, equipment, repairs and renewals	337			63		
Travel allowances	-			1,984		
Insurance	927			888		
Stationery, postage, etc	189			551		
Stocktakers fees	-			15		
Audit and accountancy	3,500			3,117		
Bank and card charges	473			564		
Sundry expenses/function costs	-			1,044		
Gifts to hospital	-			8,100		
Rent contribution	-			17,900		
		-----		-----		
		47,421		92,806		
		-----		-----		
<b>Net balance of (expenditure over income) for the year</b>		(18,812)		(27,647)		
		=====		=====		