

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 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 31ST MARCH 2021

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THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2021

Legal and administrative details

The trustees present their annual report and financial statements of the charity for the year ended 31st 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 31st 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, 2nd 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 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.

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

ANNUAL REPORT FOR THE YEAR ENDED 31ST 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 31st 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 31ST 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 31ST 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 31ST 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 31st 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 31st 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 31ST 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]. 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 31ST MARCH 2021

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

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**BALANCE SHEET AS AT 31ST MARCH 2021**

	<u>Note</u>	<u>2021</u>	<u>2020</u>
		£	£
<u>Fixed assets</u>		-	-
<u>Current assets</u>			
Stock	6	1,070	2,502
Debtors	7	3,542	677
Cash at bank and in hand	8	49,189	77,386
		<hr/>	<hr/>
		53,801	80,565
		<hr/>	<hr/>
<u>Current liabilities</u>			
Creditors falling due within one year	9	27,454	35,406
		<hr/>	<hr/>
Net current assets		26,347	45,159
		<hr/>	<hr/>
Net assets		26,347	45,159
		=====	=====
<u>Represented by</u>			
Unrestricted funds	10	26,347	45,159
		=====	=====

The foregoing is approved:..... **Chairperson**..... **Trustee**..... **Trustee****Dated.....**

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST 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 31ST 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 31ST 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 31ST MARCH 2021****2. Activities for generating funds**

	<u>Unrestricted funds /</u>	
	<u>Total funds</u>	
	<u>2021</u>	<u>2020</u>
	£	£
Takings (excluding VAT)	15,266	150,910
Cost of sales	(10,754)	86,583
Other income – CJRS (furlough) receipts	23,797	-
	<hr/>	<hr/>
Gross profit	28,309	64,327
Less: Salaries	(41,995)	(58,580)
Laundry, repairs and renewals, equipment	(337)	(63)
Travel allowances	-	(1,984)
	<hr/>	<hr/>
Net catering (deficit)/income	(14,023)	3,700
	<hr/>	<hr/>

3. Charitable activities

	<u>2021</u>	<u>2020</u>
	£	£
Hospital comforts/gifts (please see note 12)	-	8,100
	<hr/>	<hr/>

4. Costs incurred in furtherance of the charity's activities

	<u>2021</u>	<u>2020</u>
	£	£
Rent contribution	-	17,900
Insurances	927	888
Stationery and general expenses	189	551
Bank and card charges	473	564
Audit and accountancy fees - audit	2,000	2,000
- other	1,500	1,117
Stocktakers fees	-	15
Sundry expenses/function costs	-	1,044
	<hr/>	<hr/>
	5,089	24,079
	<hr/>	<hr/>

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

5. Staff costs

	<u>2021</u>	<u>2020</u>
	No	No
The average number of employees, analysed by function, was:		
Shop Manager and assistants	3	3
	=====	=====
The aggregate costs were as follows:	£	£
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.

6. Stock

	<u>2021</u>	<u>2020</u>
	£	£
Stock of goods for resale	1,070	2,502
	=====	=====

7. Debtors

	<u>2021</u>	<u>2020</u>
	£	£
Sundry debtors and prepayments	689	677
VAT repayable	186	-
Other debtors	2,667	-
	-----	-----
	3,542	677
	=====	=====

8. Cash at bank and in hand

	<u>2021</u>	<u>2020</u>
	£	£
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 31ST MARCH 2021**

9. <u>Creditors: amounts falling due in one year</u>	<u>2021</u>	<u>2020</u>
	£	£
Trade Creditors	476	5,447
VAT	-	3,594
Accruals	26,916	25,695
Wages and PAYE	62	670
	<hr/>	<hr/>
	27,454	35,406
	=====	=====

10. <u>Unrestricted funds</u>	<u>Balance</u>	<u>Movement in Reserves</u>		<u>Balance</u>
	<u>01/04/20</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>31/03/21</u>
	£	£	£	£
General	45,159	(13,723)	5,089	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 31st 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 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 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 31ST MARCH 2021****12. Gifts to Hospital**

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

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2021

	<u>2021</u>	<u>2020</u>
	£	£
<u>Sales</u>		
Takings (excl VAT)	15,266	150,910
<u>Cost of sales</u>		
Opening stock	2,502	2,188
Purchases	9,322	86,897
Closing stock	(1,070)	(2,502)
	<hr/> 10,754	<hr/> 86,583
Gross profit	4,512	64,327
<u>Other income</u>		
Donations and legacies	300	486
Interest received	-	346
CJRS (furlough) receipts)	23,797	-
	<hr/> 24,097	<hr/> 832
	28,609	65,159
<u>Overheads</u>		
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
	<hr/> 47,421	<hr/> 92,806
Net balance of (expenditure over income) for the year	<hr/> (18,812) =====	<hr/> (27,647) =====