

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 LINES  
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

CONTENTS

Page		
	1	Annual Report
	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 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

**Dated**

.....  
**14th November 2024**

**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 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

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**

		<b>Unrestricted Funds/Total Funds</b>	
	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b><u>Income and endowments from</u></b>		<b>£</b>	<b>£</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>9,197</b>	<b>(3,172)</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>5,561</b>	<b>(14,964)</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>36,731</b>	<b>33,095</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
<b>BALANCE SHEET AS AT 31ST MARCH 2024</b>	

	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**

<b>Analysis</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<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**

		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>No</b>	<b>No</b>
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:	<b>£</b>	<b>£</b>
Wages and salaries	41,542	40,529
Social security costs (net of Employer's Allowance)	-	-
Employer's Pension Contributions	1,287	1,270

**Notes to the accounts**
**(cont'd)**
**Note 6 Stock**

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

**Note 7 Debtors**

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

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

	<u>2024</u> £	<u>2023</u> £
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**

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

**Note 10 Unrestricted funds**

	<u>Balance</u> <u>01/04/22</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Balance</u> <u>31/03/2023</u> £
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.

THE LEAGUE OF FRIENDS WEST WING OF THE JOHN RADCLIFFE HOSPITAL		
Charity No:	262978	Appendix 1
<b>DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024</b>		

	<u>2024</u>		<u>2023</u>	
<u>Sales</u>	£	£	£	£
Takings (excl VAT)		96,706		77,920
 <u>Cost of sales</u>				
Opening Stock	1,401		1,162	
Purchases	45,418		39,687	
Closing stock	(2,203)		(1,401)	
		<hr/> 44,616		<hr/> 39,448
 <b>Gross profit</b>		<hr/> 52,090		<hr/> 38,472
 <u>Other income</u>				
Donations and legacies	247		354	
Grant - OCC	-		-	
Interest received	-		-	
CJRS (furlough) receipts	-		-	
		<hr/> 247		<hr/> 354
		<hr/> 52,337		<hr/> 38,827
 <u>Overheads</u>				
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)	
		<hr/> 48,701		<hr/> 28,065
 Net balance of (expenditure over income) for the year		<hr/> 3,636		<hr/> 10,762