

LEAGUE OF FRIENDS, EALING HOSPITAL

England & Wales - Charity number 275234

Details

Status Registered

Legal form Other

Registered 1961-01-01

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

Contact

Address League of Friends
Ealing Hospital
Uxbridge Road
Southall
Middlesex
UB1 3HW

Phone 020 8967 5542

Activities

Objects: TO HELP PATIENTS AND FORMER PATIENTS OF THE HOSPITAL WHO ARE SICK, CONVALESCENT, DISABLED, HANDICAPPED, INFIRM OR IN NEED OF FINANCIAL ASSISTANCE AND GENERALLY TO SUPPORT THE CHARITABLE WORK OF THE HOSPITAL.

Activities: PROVISION OF ASSISTANCE - MEDICAL EQUIPMENT ETC - TO PATIENTS AND STAFF OF EALING HOSPITAL.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** LONDON BOROUGH OF EALING
- Ealing

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£218,544	£215,786	-	-
2024-05-31	£197,352	£188,742	-	-
2023-05-31	£157,035	£172,755	-	-
2022-05-31	£128,891	£163,780	-	-
2021-05-31	£113,508	£167,797	-	-

Trustees

Name	Role	Appointed
Dr Pooja Dassan	Chair	2023-01-10
CHRISTOPHER JOHN PRYCE LLOYD		
David Atkinson		2017-06-05
Francis Geoghegan		2022-03-22
Gordon Bernard Drewell		2022-12-13
Gurdev Ram Jassi		2019-10-22
HAZEL Eileen Elizabeth PRENTICE		
Nicola Margot Marie Cadisch		2015-10-27
Sian Gabari		2017-11-07

LEAGUE OF FRIENDS, EALING HOSPITAL

England & Wales - Charity number 275234

Accounts

Charity registration number: 275234

League of Friends, Ealing Hospital

Annual Report and Financial Statements

for the Year Ended 31 May 2025

James Piper FCA
14 Church Street
St. Albans
Hertfordshire
AL3 5NQ

League of Friends, Ealing Hospital

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 18

League of Friends, Ealing Hospital

Reference and Administrative Details

Chairman

Dr Pooja Dassan

Trustees

Mr G. Jassi

Ms H. Prentice

Mr C. Lloyd

Mr F. Geoghegan

Mr D. Atkinson

Ms N. Cadisch

Ms S. Gabari

Mr G Drewel

Charity Registration Number

275234

Registered Office

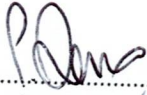
Uxbridge Road,
Southall
UB1 3HW

League of Friends, Ealing Hospital

Strategic Report for the Year Ended 31 May 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 May 2025, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 3 February 2026 and signed on its behalf by:



.....
Dr Pooja Dassan
Chairman

League of Friends, Ealing Hospital

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and accountants' report of the charitable company for the year ended 31 May 2025.

Objectives and activities

Objects and aims

The business of the League is conducted and managed by the committee of trustees. The League operates a catering facility within the hospital. The day-to-day running of this facility is controlled by a separate sub-committee. The surplus achieved by the facility is to be used for the charitable work of the hospital.

Charitable objectives

To help patients and former patients of the hospital who are sick, disabled, handicapped, infirm or in need of financial assistance, and generally to support the charitable work of the hospital.

Public benefit

[Activities undertaken to further public benefit](#)

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Mr G. Jassi

Ms H. Prentice

Mr C. Lloyd

Mr F. Geoghegan

Mr D. Atkinson

Ms N. Cadisch

Ms S. Gabari

Mr G. Drewel

Chairman:

Dr Pooja Dassan

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The financial risk is governed by the charity's policies approved by the board of trustees, which provide written principles on how to manage these risks.

League of Friends, Ealing Hospital

Trustees' Report

Cash flow risk

The charity's café operations are subject to fluctuations in hospital footfall and visitor access, while a proportion of costs are fixed. The trustees actively monitor cash flow, maintain appropriate reserves, and review staffing and purchasing arrangements to ensure the charity can meet its obligations as they fall due.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of League of Friends, Ealing Hospital for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

League of Friends, Ealing Hospital

Trustees' Report

Disclosure of information to Independent Examiner

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant information and to establish that the charity's Independent Examiner is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the Independent Examiner is unaware.

The annual report was approved by the trustees of the charity on 3 February 2026 and signed on its behalf by:



.....
Dr Pooja Dassan
Chairman

League of Friends, Ealing Hospital

Independent Examiner's Report to the trustees of League of Friends, Ealing Hospital

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements.

The charity's trustees considered that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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 Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of League of Friends, Ealing Hospital as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



James Piper FCA
14 Church Street
St Albans
Hertfordshire
AL3 5NQ

3 February 2025

League of Friends, Ealing Hospital

Statement of Financial Activities for the Year Ended 31 May 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	8,335	8,335
Other trading activities	4	209,365	209,365
Investment income	5	844	844
Total income		218,544	218,544
Expenditure on:			
Raising funds	6	(198,484)	(198,484)
Charitable activities	7	(17,302)	(17,302)
Total expenditure		(215,786)	(215,786)
Net income		2,758	2,758
Net movement in funds		2,758	2,758
Reconciliation of funds			
Total funds brought forward		91,601	91,601
Total funds carried forward	17	94,359	94,359
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	9,368	9,368
Other trading activities	4	187,051	187,051
Investment income	5	933	933
Total income		197,352	197,352
Expenditure on:			
Raising funds	6	(180,166)	(180,166)
Charitable activities	7	(8,936)	(8,936)
Total expenditure		(188,742)	(188,742)
Net expenditure		8,250	8,250
Net movement in funds		8,250	8,250
Reconciliation of funds			
Total funds brought forward		83,351	83,351
Total funds carried forward	17	91,601	91,601

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 18 form an integral part of these financial statements.

League of Friends, Ealing Hospital

**Statement of Financial Activities for the Year Ended 31 May 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

The funds breakdown for 2025 is shown in note 17.

League of Friends, Ealing Hospital

(Registration number:) Balance Sheet as at 31 May 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	4,472	2,562
Current assets			
Stocks	13	1,412	1,380
Debtors	14	5,599	5,038
Cash at bank and in hand	15	94,036	93,571
		<u>100,047</u>	<u>99,989</u>
Creditors: Amounts falling due within one year	16	<u>(11,160)</u>	<u>(10,950)</u>
Net current assets		<u>88,887</u>	<u>89,039</u>
Net assets		<u>94,359</u>	<u>91,601</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>94,359</u>	<u>91,601</u>
Total funds	17	<u>94,359</u>	<u>91,601</u>

For the financial year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 3 February 2026 and signed on their behalf by:



.....
Dr Pooja Dassan
Chairman

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2025

1 Charity status

The charity does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Uxbridge Road,
Southall
UB1 3HW

These financial statements were authorised for issue by the trustees on 3 February 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

League of Friends, Ealing Hospital meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2025

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2025

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	8,335	8,335
Total for 2025	8,335	8,335
Total for 2024	9,368	9,368

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2025

The largest single donation for the year amounted to £908 from anonymous doner. Ms Ann Cousins, an employee donated back her salary of £4,840 during the year. There were no other donations from related parties.

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	209,365	209,365
Total for 2025	209,365	209,365
Total for 2024	187,051	187,051

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	844	844
Total for 2025	844	844
Total for 2024	933	933

6 Expenditure on raising funds

Costs of trading activities

a)

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		131,127	131,127
Total for 2025		131,127	131,127
Total for 2024		116,389	116,389

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2025

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Finance charges;			
Bank charges		3,619	3,619
Total for 2025		3,619	3,619
Total for 2024		3,090	3,090

c) Other costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		9,795	9,795
Total for 2025		9,795	9,795
Total for 2024		11,099	11,099
			Total costs £

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	8	13,621	13,621
Total for 2025		13,621	13,621
Total for 2024		8,325	8,325

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2025

Equipment of £8,408 in value has been donated to the hospital.

8 Depreciation

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	3,681	1,281

9 Trustees remuneration and expenses

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	53,998	51,407

No employee received emoluments of more than £60,000 during the year. There were no payments made to trustees during the year.

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2025

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 June 2024	9,658	11,771	21,429
Additions	5,590	-	5,590
At 31 May 2025	15,248	11,771	27,019
Depreciation			
At 1 June 2024	8,656	10,211	18,867
Revaluations	-	-	-
Charge for the year	2,120	1,560	3,680
At 31 May 2025	10,776	11,771	22,547
Net book value			
At 31 May 2025	4,472	-	4,472
At 31 May 2024	1,002	1,560	2,562

13 Stock

	2025 £	2024 £
Stocks	1,412	1,380

14 Debtors

	2025 £	2024 £
Trade debtors	5,599	5,038

15 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	94,036	93,571

16 Creditors: amounts falling due within one year

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2025

	2025 £	2024 £
Trade creditors	7,963	6,121
Other taxation and social security	774	588
VAT payable	2,423	4,241
Accruals	-	-
	11,160	10,950

17 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
Unrestricted funds				
General	91,601	218,544	(215,786)	94,359
	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted funds				
General	83,351	197,352	(189,102)	91,601

League of Friends, Ealing Hospital

Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	8,335	9,368
Other trading activities (analysed below)	209,365	187,051
Investment income (analysed below)	844	933
	218,544	197,352
Expenditure on:		
Raising funds (analysed below)	(198,484)	(180,166)
Charitable activities (analysed below)	(17,302)	(8,936)
	(215,786)	(189,102)
Net income/(expenditure)	2,758	(8,250)
Net movement in funds	2,758	8,250
Reconciliation of funds		
Total funds brought forward	91,601	83,351
Total funds carried forward	94,359	91,601

The following pages do not form part of the statutory financial statements.

League of Friends, Ealing Hospital

Detailed Statement of Financial Activities for the Year Ended 31 May 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Donations received	8,335	9,368
	8,335	9,368
<i>Other trading activities</i>		
Activities for generating funds	209,365	187,051
	209,365	187,051
<i>Investment income</i>		
Investment income	844	933
	844	933
<i>Raising funds</i>		
Cost of sales – Purchases	(131,127)	(116,839)
Management Remuneration	(53,998)	(51,407)
Staff Training	(13)	-
Cleaning Services	(9,099)	(8,325)
Insurance	(579)	(856)
Printing & Stationery	(49)	(99)
Bank and Merchandising charges	(3,619)	(3,090)
	(198,484)	(180,166)
<i>Charitable activities</i>		
Charitable Expenditure	(8,408)	(2,225)
Office expenses – Other	(1,128)	(816)
Communication and IT	(105)	(95)
Depreciation	(3,681)	(1,281)
Repairs and Maintenance	(120)	(859)
Accountancy and Review fees	(3,500)	(3,500)
Independent Examiner's review fees	(360)	(360)
	(17,302)	(8,936)

LEAGUE OF FRIENDS, EALING HOSPITAL

England & Wales - Charity number 275234

Accounts

Charity registration number: 275234

League of Friends, Ealing Hospital

Annual Report and Financial Statements

for the Year Ended 31 May 2024

James Piper FCA
14 Church Street
St. Albans
Hertfordshire
AL3 5NQ

League of Friends, Ealing Hospital

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 21

League of Friends, Ealing Hospital

Reference and Administrative Details

Chairman	Dr Pooja Dassan
Trustees	Mr G. Jassi Ms H. Prentice Mr C. Lloyd Mr F. Geoghegan Mr D. Atkinson Ms N. Cadisch Ms S. Gabari Ms Bernie Drewel
Charity Registration Number	275234
Registered Office	Uxbridge Road, Southall UB1 3HW

League of Friends, Ealing Hospital
Strategic Report for the Year Ended 31 May 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 May 2024, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 14 January 2025 and signed on its behalf by:

.....
Dr Pooja Dassan
Chairman

League of Friends, Ealing Hospital

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 May 2024.

Objectives and activities

Objects and aims

The business of the league is conducted and managed by the committee of trustees. The League operates a catering facility within the hospital. The day-to-day running of this facility is controlled by a separate sub-committee. The surplus achieved by the facility is to be used for the charitable work of the hospital.

Charitable objectives

To help patients and former patients of the hospital who are sick, disabled, handicapped, infirm or in need of financial assistance, and generally to support the charitable work of the hospital.

Public benefit

[Activities undertaken to further public benefit](#)

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr G. Jassi
	Ms H. Prentice
	Mr C. Lloyd
	Mr F. Geoghegan
	Mr D. Atkinson
	Ms N. Cadisch
	Ms S. Gabari
	Ms Bernie Drewel
Chairman:	Dr Pooja Dassan

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

League of Friends, Ealing Hospital

Trustees' Report

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of League of Friends, Ealing Hospital for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

League of Friends, Ealing Hospital

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 14 January 2025 and signed on its behalf by:

.....
Dr Pooja Dassan
Chairman

League of Friends, Ealing Hospital

Independent Examiner's Report to the trustees of League of Friends, Ealing Hospital

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements.

The charity's trustees considered that an audit is not required for this year under section 144 of the Charities Act 2011("the Charities Act") and that an independent examination is needed.

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 Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of League of Friends, Ealing Hospital as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
James Piper FCA
14 Church Street
St Albans
Hertfordshire
AL3 5NQ

14 January 2025

League of Friends, Ealing Hospital

Statement of Financial Activities for the Year Ended 31 May 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	9,368	9,368
Other trading activities	4	187,051	187,051
Investment income	5	933	933
Total income		197,352	197,352
Expenditure on:			
Raising funds	6	(180,166)	(180,166)
Charitable activities	7	(8,576)	(8,576)
Total expenditure		(188,742)	(188,742)
Net income		8,610	8,610
Net movement in funds		8,610	8,610
Reconciliation of funds			
Total funds brought forward		83,351	83,351
Total funds carried forward	19	91,961	91,961
	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	8,786	8,786
Other trading activities	4	147,988	147,988
Investment income	5	261	261
Total income		157,035	157,035
Expenditure on:			
Raising funds	6	(163,606)	(163,606)
Charitable activities	7	(8,819)	(8,819)
Total expenditure		(172,425)	(172,425)
Net expenditure		(15,390)	(15,390)
Net movement in funds		(15,390)	(15,390)
Reconciliation of funds			
Total funds brought forward		99,071	99,071
Total funds carried forward	19	83,681	83,681

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 21 form an integral part of these financial statements.

League of Friends, Ealing Hospital

**Statement of Financial Activities for the Year Ended 31 May 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

The funds breakdown for 2023 is shown in note 19.

The notes on pages 10 to 21 form an integral part of these financial statements.

League of Friends, Ealing Hospital

(Registration number:) Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	2,562	3,843
Current assets			
Stocks	15	1,380	1,455
Debtors	16	5,038	810
Cash at bank and in hand	17	<u>93,571</u>	<u>87,153</u>
		99,989	89,418
Creditors: Amounts falling due within one year	18	<u>(10,950)</u>	<u>(9,910)</u>
Net current assets		<u>89,039</u>	<u>79,508</u>
Net assets		<u>91,601</u>	<u>83,351</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>91,601</u>	<u>83,351</u>
Total funds	19	<u>91,601</u>	<u>83,351</u>

For the financial year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 21 were approved by the trustees, and authorised for issue on 14 January 2025 and signed on their behalf by:

.....
Dr Pooja Dassan
Chairman

The notes on pages 10 to 21 form an integral part of these financial statements.

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Uxbridge Road,
Southall
UB1 3HW

These financial statements were authorised for issue by the trustees on 14 January 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

League of Friends, Ealing Hospital meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	9,368	9,368
Total for 2024	<u>9,368</u>	<u>9,368</u>
Total for 2023	<u>8,786</u>	<u>8,786</u>

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

The largest donation for the year amounted to £1,115 from an anonymous donor. Ms Ann Cousins, an employee donated back her salary of £5280 during the year. There were no other donations from related parties.

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	187,051	187,051
Total for 2024	187,051	187,051
Total for 2023	147,988	147,988

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	933	933
Total for 2024	933	933
Total for 2023	261	261

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		116,389	116,389
Total for 2024		116,389	116,389
Total for 2023		92,687	92,687

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Finance charges;			
Bank charges		3,090	3,090
Total for 2024		3,090	3,090
Total for 2023		2,630	2,630

c) Other costs of generating donations and legacies

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		9,280	9,280
Total for 2024		9,280	9,280
Total for 2023		7,588	7,588
			Total costs £

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		2,225	2,225
	8	6,351	6,351
Total for 2024		8,576	8,576
Total for 2023		8,819	8,819

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £6,711 (2023 - £7,715) which relate directly to charitable activities. See note 8 for further details.

Equipments of £2,225 in value have been donated to the hospital.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Accountancy fees	3,300	3,300
Depreciation, amortisation and other similar costs	1,281	1,281
Other governance costs	1,770	1,770
Total for 2024	6,351	6,351
Total for 2023	7,385	7,385

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	1,281	1,922
Finance charges payable	3,090	2,630
	4,371	4,552

10 Trustees remuneration and expenses

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	51,407	60,701
	51,407	60,701

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

No employee received emoluments of more than £60,000 during the year. There were no payments made to trustees during the year.

12 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>360</u>	<u>330</u>

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 June 2023	9,658	11,771	21,429
At 31 May 2024	9,658	11,771	21,429
Depreciation			
At 1 June 2023	8,157	-	8,157
Revaluations	499	-	499
Charge for the year	-	782	782
At 31 May 2024	8,656	782	9,438
Net book value			
At 31 May 2024	1,002	10,989	11,991
At 31 May 2023	1,501	11,771	13,272

15 Stock

	2024 £	2023 £
Stocks	1,380	1,455

16 Debtors

	2024 £	2023 £
Trade debtors	5,038	810

17 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	93,571	87,153

18 Creditors: amounts falling due within one year

League of Friends, Ealing Hospital

Notes to the Financial Statements for the Year Ended 31 May 2024

	2024 £	2023 £
Trade creditors	6,121	7,220
Other taxation and social security	588	2,390
VAT grant repayable	4,241	-
Accruals	-	300
	10,950	9,910

19 Funds

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted funds				
General	83,351	197,352	(188,742)	91,961

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
General	99,071	157,035	(172,425)	83,681

20 Analysis of net funds

	At 1 June 2023 £	At 31 May 2024 £
Cash at bank and in hand	87,153	87,153
Net debt	87,153	87,153
	At 1 June 2022 £	At 31 May 2023 £
Net debt	-	-

21 Related party transactions

League of Friends, Ealing Hospital

Detailed Statement of Financial Activities for the Year Ended 31 May 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	9,368	8,786
Other trading activities (analysed below)	187,051	147,988
Investment income (analysed below)	933	261
Total income	<u>197,352</u>	<u>157,035</u>
Expenditure on:		
Raising funds (analysed below)	(180,166)	(163,606)
Charitable activities (analysed below)	<u>(8,936)</u>	<u>(9,149)</u>
Total expenditure	<u>(189,102)</u>	<u>(172,755)</u>
Net income/(expenditure)	<u>8,250</u>	<u>(15,720)</u>
Net movement in funds	8,250	(15,720)
Reconciliation of funds		
Total funds brought forward	<u>83,351</u>	<u>99,071</u>
Total funds carried forward	<u><u>91,601</u></u>	<u><u>83,351</u></u>

League of Friends, Ealing Hospital

Detailed Statement of Financial Activities for the Year Ended 31 May 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Donations received	9,368	8,786
	<u>9,368</u>	<u>8,786</u>
<i>Other trading activities</i>		
Activities for generating funds	187,051	147,988
	<u>187,051</u>	<u>147,988</u>
<i>Investment income</i>		
Investment income	933	261
	<u>933</u>	<u>261</u>
<i>Raising funds</i>		
Cost of sales – Purchases	(116,389)	(92,687)
Management Remuneration	(51,407)	(60,701)
Cleaning Services	(8,325)	(7,588)
Insurance	(856)	-
Printing&Stationery	(99)	-
Bank and Merchandising charges	(3,090)	(2,630)
	<u>(180,166)</u>	<u>(163,606)</u>
<i>Charitable activities</i>		
Charitable Expenditure	(2,225)	(1,434)
Office expenses – Other	(816)	(1,832)
Communication and IT	(95)	(163)
Depreciation	(1,281)	(1,922)
Repairs and Maintenance	(859)	(168)
Accountancy and Review fees	(3,300)	(3,300)
Independent Examiner's review fees	(360)	(330)
	<u>(8,936)</u>	<u>(9,149)</u>

This page does not form part of the statutory financial statements.

LEAGUE OF FRIENDS, EALING HOSPITAL

England & Wales - Charity number 275234

Accounts

16th January Ealing Hospital League of Friends AGM: Trustees Report

Structure, Governance and Management

Governing Instrument: Constitution as amended 1st February 1978 and 31st October 1990.

Charitable Objective

- To support Ealing Hospital patients & staff, by providing a service.



Achievements and Performance Developments

The cafe has been run satisfactorily during the year with an increase in pricing and strict cost control measures implemented to offset the increase in operating costs. The staff have also been able to close later and open earlier on certain days when well-staffed, and are aiming to make the extended hours permanent. Various initiatives were implemented to increase footfall and profitability given the stiff competition from commercial operators, which had opened in the vicinity, and which targets the same customers. It had sufficient reserves to allow charitable expenditure to be made, as was charged in the accounts.

Unprecedented Events Covid-19 & Doctor Strikes

Covid has had an obvious impact on trading income but it is hoped that profitability continues to recover. The Trustees are monitoring income and expenditure and, if it becomes necessary, will take measures to mitigate the impact of Covid-19 on the charity's free reserves. As the hospital is recovering and adjusting (going back to normal) the footfall is increasing, visitation restrictions have been eased which is helpful.

Nurses & Doctor strikes unfortunately had a very negative effect on footfall which meant that the café was not only quiet but ordering made difficult.

Identifiable benefits for patients and staff:

This is a very valued facility by both patients and staff, its attractive and useful stock catches the eye of many people. It is manned by League Volunteers, one paid staff manager and 2 paid staff members, who keep it stocked with a wide range of hot and cold food and beverages, and other popular items.

This has been a challenging year for the patients and staff of Ealing Hospital as well as for the wider community. The Trustees have tried to ensure that focus was given to the following:

- The surrounding publicity around our volunteer Beryl, Staff Excellence Awards, Beryl Carr Volunteer of the Year Award
- Christmas Raffle
- Selling care packs
- Donations from business, e.g. EOS to sell by till
- Fish & Chips Friday
- Marketing initiatives including ambulance depot advertising
- Free tea or coffee cards
- Promotions through churches, volunteer fairs & supermarkets
- Checking competitor pricing / standards
- Cards
- Trolley service reintroduction
- Hanwell carnival, etc.
- Expanding our buffet and catering capabilities
- More variety of food
- Donated specific requested Rehab Equipment

Staff and volunteers:

The Trustees would like to extend their thanks to the Café Manager, Ann Cousins, and her team. Thanks also to all the volunteers of the charity, who keep the shop open and provide a warm welcome to patients and visitors alike.

Financial Review

Financial position and future plans to increase profits:

The League had net assets of £83,352 as at 31st May 2023 (2022 : £99,671). The cafe is still running at a loss due to reduced footfall and competitors, however, the loss was far lower than the previous year.

Profits have gone up by 17% on last year.

Various cost control measures have been put in place with initiatives implemented to increase footfall to generate growth. The League has sufficient reserves and cash to maintain a solvent and liquid position.

- Increasing opening hours
- Trolley rounds
- Library
- Daily specials to provide variety / changing customer trends, Accommodating various dietary requirement
- Healthy food
- Making use of calendar events (Easter, Valentine's Day etc.)
- Promotional frames and posters to go up in wards
- Further Volunteer & trustee recruitment initiative
- Update menu, regular pricing checks.

Statement of Trustees' Responsibilities

Financial position and future plans:

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

League of Friends, Ealing Hospital
Trustees' Annual Report

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 value of the charity's financial position and of the incoming resources of the charity for that year. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explain in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Signed on behalf of the trustees

Ealing Hospital
Uxbridge Road
Southhall
Middlesex
United Kingdom
UB1 3HW

.....
Dr P. Dassan
Chairman

League of Friends, Ealing Hospital

Financial Statements

31 May 2023

Charity Number 275234

League of Friends, Ealing Hospital

Financial statements Year ended 31st May 2023

Contents	Page
Trustees' Annual Report	1
Independent Examiner's Report to the Trustees of the League of Friends, Ealing Hospital	4
Profit and Loss Account	6
Balance Sheet	7
Notes to the financial statements	8
Detailed statement of financial activities	13

League of Friends, Ealing Hospital

Trustees' Annual Report Year ended 31st May 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st May 2023.

Reference and Administrative details

Registered charity name: League of Friends, Ealing Hospital
Charity registration number: 275234
Principal office: Ealing Hospital
Uxbridge Road
Southall
Middlesex
UB1 3HW

The trustees

The trustees who served the charity during the year are as follows:

Mr F. Geoghegan
Mr G. Jassi
Ms E. Doyle
Ms S Gabari
Mr D. Atkinson
Ms N. Cadisch
Ms M. Eady
Ms H. Prentice
Mr C. Lloyd
Ms P. Bass

Chairman: Dr Pooja Dassan
Independent examiner: James Piper FCA
14 Church Street
St. Albans
Hertfordshire
AL3 5NQ

League of Friends, Ealing Hospital

Trustees' Annual Report

Year ended 31st May 2023

Structure, Governance and Management

Governing Instrument:

Constitution as amended 1st February 1978 and 31st October 1990.

Organisation and policies:

The business of the League is conducted and managed by the committee of trustees. The League operates a catering facility within the hospital. The day-to-day running of this facility is controlled by a separate sub-committee. The surplus achieved by the facility is to be used for the charitable work of the hospital.

Objectives and Activities

Charitable Objectives:

To help patients and former patients of the hospital who are sick, disabled, handicapped, infirm or in need of financial assistance, and generally to support the charitable work of the hospital.

Achievements and Performance

The cafe has been run satisfactorily during the year with an increase in pricing and strict cost control measures implemented to offset the increase in operating costs. The staff have also been able to close later and open earlier on certain days when well-staffed and are aiming to make the extended hours permanent. Various initiatives were implemented to increase footfall and profitability given the stiff competition from commercial operators, which had opened in the vicinity, and which targets the same customers. It had sufficient reserves to allow charitable expenditure to be made, as was charged in the accounts.

Unprecedented Events Covid-19 & Doctor Strikes

Covid has had an obvious impact on trading income, but it is hoped that profitability continues to recover. The Trustees are monitoring income and expenditure and, if it becomes necessary, will take measures to mitigate the impact of Covid-19 on the charity's free reserves. As the hospital is recovering and adjusting (going back to normal) the footfall is increasing, visitation restrictions have been eased which is helpful.

Nurses & Doctor strikes unfortunately had a very negative effect on footfall which meant that the café was not only quiet, but ordering made difficult.

Identifiable benefits for patients and staff:

This is a very valued facility by both patients and staff, its attractive and useful stock catches the eye of many people. It is manned by League Volunteers, one paid staff manager and 2 paid staff members, who keep it stocked with a wide range of hot and cold food and beverages, and other popular items.

This has been a challenging year for the patients and staff of Ealing Hospital as well as for the wider community. The Trustees have tried to ensure that focus was given to the following:

-

League of Friends, Ealing Hospital

Trustees' Annual Report Year ended 31st May 2023

- The surrounding publicity around our volunteer Beryl, Staff Excellence Awards, Beryl Carr Volunteer of the Year Award
- Christmas Raffle
- Selling care packs
- Donations from business, e.g. EOS to sell by till
- Fish & Chips Friday
- Marketing initiatives including ambulance depot advertising
- Free tea or coffee cards
- Promotions through churches, volunteer fairs & supermarkets
- Checking competitor pricing / standards
- Cards
- Trolley service reintroduction
- Hanwell carnival, etc.
- Expanding our buffet and catering capabilities
- More variety of food
- Donated specific requested Rehab Equipment

Staff and volunteers:

The Trustees would like to extend their thanks to the Café Manager, Ann Cousins, and her team. Thanks also to all the volunteers of the charity, who keep the shop open and provide a warm welcome to patients and visitors alike.

Financial Review

Financial position and future plans to increase profits:

The League had net assets of £83,351 as at 31st May 2023 (2022 : £99,071). The cafe is still running at a loss due to reduced footfall and competitors, however, the loss was far lower than the previous year.

Various cost control measures have been put in place with initiatives implemented to increase footfall to generate growth. The League has sufficient reserves and cash to maintain a solvent and liquid position.

- Increasing opening hours
- Trolley rounds
- Library

League of Friends, Ealing Hospital

Trustees' Annual Report Year ended 31st May 2023

- Daily specials to provide variety / changing customer trends, Accommodating various dietary requirement
- Healthy food
- Making use of calendar events (Easter, Valentine's Day etc.)
- Promotional frames and posters to go up in wards
- Further Volunteer & trustee recruitment initiative
- Update menu, regular pricing checks.

Statement of Trustees' Responsibilities

Financial position and future plans:

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 value of the charity's financial position and of the incoming resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explain in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

League of Friends, Ealing Hospital

Trustees' Annual Report Year ended 31st May 2023

Signed on behalf of the trustees

Ealing Hospital
Uxbridge Road
Southall
Middlesex
United Kingdom
UB1 3HW



Dr Pooja Dassan (Jan 22, 2024 17:02 GMT)

.....
Dr P. Dassan
Chairman

League of Friends, Ealing Hospital

Independent Examiner's Report to the Trustees of the League of Friends, Ealing Hospital

Year ended 31st May 2023

Independent Examiner's Report

Report to the trustees/ members of League of Friends, Ealing Hospital

On accounts for the period from 1 June 2022 to 31 May 2023

Charity no: 275234

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountant of England & Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

League of Friends, Ealing Hospital

Independent Examiner's Report to the Trustees of the League of Friends, Ealing Hospital

Year ended 31st May 2023

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

James Piper FCA
14 Church Street
St. Albans
Hertfordshire
AL3 5NQ

Date: 11 January 2024

League of Friends, Ealing Hospital

Profit and Loss Account Year ended 31st May 2023

	Notes	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources			
Incoming Resources from generating funds:			
Activities for generating funds		147,988	119,394
Grants and subsidies	11	-	2,910
Donations received		8,786	6,577
Investment income	1	261	10
Total Incoming Resources		<u>157,035</u>	<u>128,891</u>
Resources expended			
Cost of generating funds:			
Fundraising trading costs	2	164,819	154,640
Governance costs	3	6,502	5,016
Charitable activities	4	1,434	4,124
Total resources expended		<u>(172,755)</u>	<u>(163,780)</u>
Net Incoming/(Outgoing) Resources for The Year		(15,720)	(34,889)
Reconciliation of Funds			
Total Funds Brought Forward		<u>99,071</u>	<u>133,960</u>
Total funds carried forward		<u><u>83,351</u></u>	<u><u>99,071</u></u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

League of Friends, Ealing Hospital

Balance Sheet 31st May 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	6	<u>3,843</u>	<u>5,765</u>
Current assets			
Stocks	7	1,455	1,272
Debtors	8	810	1,194
Cash at bank		<u>87,153</u>	<u>103,147</u>
		89,418	105,613
Creditors: Amounts falling due within one year	9	<u>(9,910)</u>	<u>(12,307)</u>
Net current assets		<u>79,508</u>	<u>93,306</u>
Total assets less current liabilities		<u>83,351</u>	<u>99,071</u>
Net assets		<u>83,351</u>	<u>99,071</u>
Funds			
Unrestricted Income Funds	10	<u>83,351</u>	<u>99,071</u>
Total Funds		<u>83,351</u>	<u>99,071</u>

These financial statements were approved by the members of the committee and authorised for issue on the xxxxx 2023 and are signed on their behalf by:



[Dr Pooja Dassan \(Jan 22, 2024 17:02 GMT\)](#)

Dr P. Dassan
Chairman

League of Friends, Ealing Hospital

Notes to the financial statements Year ended 31st May 2023

1. Investment Income

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	261	261	10

2. Fundraising trading costs

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Cost of generating income	166,249	166,249	154,640

Analysis of cost of generating income:

	2023 £	2022 £
Cost of Sales	92,687	72,552
Management Remuneration	60,701	70,033
Cleaning Services	7,588	6,872
Depreciation	1,922	2,883
Other	3,356	2,300

Management Remuneration includes salaries, National Insurance and pension contributions.

3. Governance Costs

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Staff training	242	242	-
Accountancy and review fees	3,630	3,630	3,900
Bank charges and interest	2,630	2,630	1,116
	<u>6,502</u>	<u>6,502</u>	<u>5,016</u>

League of Friends, Ealing Hospital

Notes to the financial statements Year ended 31st May 2023

4. Charitable Activities

Analysis of charitable activities:

	2023
	£
Sofa	1,434
	<hr/>
	<u>1,434</u>

5. Staff costs and emoluments

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
	Number	Number
Administrative staff	3	4
	<hr/>	<hr/>
	<u>3</u>	<u>4</u>

No employee received remuneration of more than £60,000 during the year (2022 – Nil).

League of Friends, Ealing Hospital

Notes to the financial statements Year ended 31st May 2023

6. Fixed assets

	Office equipment £	Plant and machinery £	Total £
Cost			
As at 1 st June 2022	11,771	9,658	21,429
Additions	-	-	-
As at 31 st May 2023	<u>11,771</u>	<u>9,658</u>	<u>21,429</u>
Depreciation			
As at 1 st June 2022	8,257	7,407	15,664
Charge for the year	1,172	750	1,922
As at 31 st May 2023	<u>9,429</u>	<u>8,157</u>	<u>17,586</u>
Net book values			
As at 31 st May 2023	<u>2,342</u>	<u>1,501</u>	<u>3,843</u>
As at 31 st May 2022	<u>3,514</u>	<u>2,251</u>	<u>5,765</u>

7. Stocks

	2023 £	2022 £
Stocks	<u>1,455</u>	<u>1,272</u>

8. Debtors

	2023 £	2022 £
Trade debtors	810	1,194
Other debtors	-	-
	<u>810</u>	<u>1,194</u>

League of Friends, Ealing Hospital

Notes to the financial statements

Year ended 31st May 2023

9. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	7,220	10,444
Taxation and social security	2,390	1,263
Accruals	300	600
	<u>9,910</u>	<u>12,307</u>

10. Unrestricted Income Funds

	Balance as at 1 st June 2022 £	Outgoing resources £	Balance as at 31 st May 2023 £
General Funds	<u>99,071</u>	<u>(15,720)</u>	<u>83,351</u>

11. Grants and subsidies

The grants and subsidies relate to the claims made from government under the Coronavirus Job Retention Scheme.

League of Friends, Ealing Hospital

Management Information Year ended 31st May 2023

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 4 and 5.

League of Friends, Ealing Hospital

Detailed Statement of Financial Activities Year ended 31st May 2023

	2023 £	2022 £
Activities for generating funds		
Shop Income	147,988	119,394
Grants and subsidies		
Grants and subsidies	-	2,910
Donations received		
Donations received	8,786	6,577
Investment income		
Investment Income	261	10
Total Incoming Resources	<u>157,035</u>	<u>128,891</u>
Resources expended		
Fundraising trading costs:		
Cost of sales – Opening stock	1,272	1,063
Cost of sales – Purchases	92,870	72,761
Cost of sales – Closing stock	(1,455)	(1,272)
Office expenses – Other	1,832	2,487
Communication and IT	163	377
Depreciation	1,922	2,883
Repairs and Maintenance	168	-
Management Remuneration	60,701	70,033
Security Services	-	-
Cleaning Services	7,588	6,872
	<u>165,061</u>	<u>154,640</u>
Governance costs		
Staff training	-	-
Accountancy and Review fees	3,630	3,900
Bank and Merchandising charges	2,630	1,116
	<u>6,260</u>	<u>5,016</u>
Charitable activities		
Charitable Expenditure	1,434	4,124
Total resources expended	<u>(172,755)</u>	<u>(163,780)</u>
Net Incoming/(Outgoing) Resources for the year	<u><u>(15,720)</u></u>	<u><u>(34,889)</u></u>






2023 LoF EH - Financial Statements 31.5.23 FINAL AGM APPROVED

Final Audit Report

2024-01-22

Created:	2024-01-19
By:	Sujatha Renganathan (sujatha.renganathan@aims.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAVmiucvRJvQB9Q5bVgqt6RycUS681Bvog

"2023 LoF EH - Financial Statements 31.5.23 FINAL AGM APPROVED" History

-  Document created by Sujatha Renganathan (sujatha.renganathan@aims.co.uk)
2024-01-19 - 4:14:14 PM GMT- IP address: 86.154.247.162
-  Document emailed to Dr Pooja Dassan (pooja.dassan@nhs.net) for signature
2024-01-19 - 4:14:18 PM GMT
-  Email viewed by Dr Pooja Dassan (pooja.dassan@nhs.net)
2024-01-19 - 4:15:19 PM GMT- IP address: 45.148.14.107
-  Document e-signed by Dr Pooja Dassan (pooja.dassan@nhs.net)
Signature Date: 2024-01-22 - 5:02:26 PM GMT - Time Source: server- IP address: 45.148.14.107
-  Agreement completed.
2024-01-22 - 5:02:26 PM GMT

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
League of Friends, Ealing Hospital

On accounts for the
periods

1 June 2022 to 31 May 2023

Charity no 275234

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountant of England & Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent
examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

11 January 2024

Name:

James Piper FCA 14 Church Street, St. Albans, Hertfordshire, AL3 5NQ

LEAGUE OF FRIENDS, EALING HOSPITAL

England & Wales - Charity number 275234

Accounts

League of Friends, Ealing Hospital

Financial Statements

31 May 2022

Charity Number 275234

League of Friends, Ealing Hospital

Financial statements Year ended 31st May 2022

Contents	Page
Trustees' Annual Report	1
Independent Examiner's Report to the Trustees of the League of Friends, Ealing Hospital	4
Profit and Loss Account	6
Balance Sheet	7
Notes to the financial statements	8
Detailed statement of financial activities	13

League of Friends, Ealing Hospital

Trustees' Annual Report Year ended 31st May 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st May 2022.

Reference and Administrative details

Registered charity name: League of Friends, Ealing Hospital
Charity registration number: 275234
Principal office: Ealing Hospital
Uxbridge Road
Southall
Middlesex
UB1 3HW

The trustees

The trustees who served the charity during the year are as follows:

Mrs P. Bass
Mr C. Lloyd
Mrs H. Prentice
Ms M. Eady
Ms N. Cadisch
Mr D. Atkinson
Miss S. Gabari
Mrs E. Doyle
Mr G. Jassi

Chairman: Mr S. Jackson
Independent examiner: James Piper FCA
14 Church Street
St. Albans
Hertfordshire
AL3 5NQ

League of Friends, Ealing Hospital

Trustees' Annual Report Year ended 31st May 2022

Structure, Governance and Management

Governing Instrument:

Constitution as amended 1st February 1978 and 31st October 1990.

Organisation and policies:

The business of the League is conducted and managed by the committee of trustees. The League operates a catering facility within the hospital. The day-to-day running of this facility is controlled by a separate sub-committee. The surplus achieved by the facility is to be used for the charitable work of the hospital.

Objectives and Activities

Charitable Objectives:

To help patients and former patients of the hospital who are sick, disabled, handicapped, infirm or in need of financial assistance, and generally to support the charitable work of the hospital.

Achievements and Performance

Developments, activities and achievements:

The cafe has been run satisfactorily during the year with an increase in pricing and strict cost control measures implemented to offset the increase in operating costs. Various initiatives were implemented to increase footfall and profitability given the stiff competition from commercial operators, which had opened in the vicinity and which targets the same customers. It had sufficient reserves to allow charitable expenditure to be made, as was charged in the accounts.

Covid-19:

Covid has had an obvious impact on trading income but it is hoped that profitability continues to recover. The Trustees are monitoring income and expenditure and, if it becomes necessary, will take measures to mitigate the impact of Covid-19 on the charity's free reserves.

Identifiable benefits for patients and staff:

This is a very valued facility by both patients and staff, its attractive and useful stock catches the eye of many people. It is manned by League Volunteers, one paid staff manager and 2 paid staff members, who keep it stocked with a wide range of hot and cold food and beverages, and other popular items.

League of Friends, Ealing Hospital

Trustees' Annual Report Year ended 31st May 2022

This has been a challenging year for the patients and staff of Ealing Hospital as well as for the wider community. The Trustees have tried to ensure that focus was given to the following:

- The surrounding publicity around our volunteer Beryl
- Gordon Ramsay impersonator
- 100 ticket raffle
- Selling care packs
- Donations from business, e.g. EOS to sell by till
- Fish & Chips Friday and hot food
- Marketing initiatives including ambulance depot advertising
- Free tea or coffee cards
- Lunch exhibition / Merry Chef
- Checking competitor pricing / standards
- Cards
- Trolley service reintroduction
- Hanwell carnival, etc.

Staff and volunteers:

The Trustees would like to extend their thanks to the Café Manager, Ann Cousins, and her team. Thanks also to all the volunteers of the charity, who keep the shop open and provide a warm welcome to patients and visitors alike.

Financial Review

Financial position and future plans:

The League had net assets of £99,071 as at 31st May 2022. Reduced footfall as a result of Covid-19 and increased competition has resulted in income being lower when compared to previous years, therefore a loss was made for the year. Various cost control measures have been put in place with initiatives implemented to increase footfall to generate growth. The League has sufficient reserves and cash to maintain a solvent and liquid position.

Future Plans

- Increasing opening hours
- Daily specials & focus on vegetarian / changing customer trends
- Making use of calendar events (Easter, etc.)
- Promotional frames and posters to go up in wards

League of Friends, Ealing Hospital

Trustees' Annual Report Year ended 31st May 2022

- Volunteer & trustee recruitment initiative
- Update menu, regular pricing checks.

Statement of Trustees' Responsibilities

Financial position and future plans:

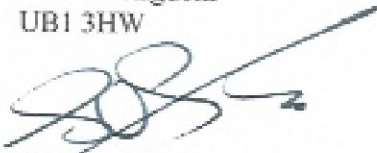
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 value of the charity's financial position and of the incoming resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explain in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Signed on behalf of the trustees

Ealing Hospital
Uxbridge Road
Southall
Middlesex
United Kingdom
UB1 3HW



.....
Mr S. Jackson
Chairman

League of Friends, Ealing Hospital

Independent Examiner's Report to the Trustees of the League of Friends, Ealing Hospital

Year ended 31st May 2022

Independent Examiner's Report

Report to the trustees/ members of League of Friends, Ealing Hospital

On accounts for the period from 1 June 2021 to 31 May 2022

Charity no: 275234

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountant of England & Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

League of Friends, Ealing Hospital

**Independent Examiner's Report to the Trustees of the League of
Friends, Ealing Hospital**

Year ended 31st May 2022

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



James Piper FCA
14 Church Street
St. Albans
Hertfordshire
AL3 5NQ

Date: 10 January 2023

League of Friends, Ealing Hospital

Profit and Loss Account Year ended 31st May 2022

	Notes	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources			
Incoming Resources from generating funds:			
Activities for generating funds		119,394	98,197
Grants and subsidies	11	2,910	11,279
Donations received		6,577	4,010
Investment income	1	10	22
Total Incoming Resources		<u>128,891</u>	<u>113,508</u>
Resources expended			
Cost of generating funds:			
Fundraising trading costs	2	154,640	159,726
Governance costs	3	5,016	8,071
Charitable activities	4	4,124	-
Total resources expended		<u>(163,780)</u>	<u>(167,797)</u>
Net Incoming/(Outgoing) Resources for The Year		<u>(34,889)</u>	<u>(54,289)</u>
Reconciliation of Funds			
Total Funds Brought Forward		<u>133,960</u>	<u>188,249</u>
Total funds carried forward		<u>99,071</u>	<u>133,960</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

League of Friends, Ealing Hospital

Balance Sheet 31st May 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	6	<u>5,765</u>	<u>8,098</u>
Current assets			
Stocks	7	1,272	1,063
Debtors	8	1,194	4,435
Cash at bank		<u>103,147</u>	<u>125,367</u>
		105,613	130,865
Creditors: Amounts falling due within one year	9	<u>(12,307)</u>	<u>(5,003)</u>
Net current assets		<u>93,306</u>	<u>125,862</u>
Total assets less current liabilities		<u>99,071</u>	<u>133,960</u>
Net assets		<u>99,071</u>	<u>133,960</u>
Funds			
Unrestricted Income Funds	10	<u>99,071</u>	<u>133,960</u>
Total Funds		<u>99,071</u>	<u>133,960</u>

These financial statements were approved by the members of the committee and authorised for issue on the 10 January 2023 and are signed on their behalf by:



Mr S. Jackson
Chairman

League of Friends, Ealing Hospital

Notes to the financial statements Year ended 31st May 2022

1. Investment Income

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Bank interest receivable	10	10	22

2. Fundraising trading costs

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Cost of generating income	154,640	154,640	159,726

Analysis of cost of generating income:

	2022 £	2021 £
Cost of Sales	72,552	70,820
Management Remuneration	70,033	74,198
Cleaning Services	6,872	6,974
Depreciation	2,883	4,050
Other	2,300	3,684

Management Remuneration includes salaries, National Insurance and pension contributions.

3. Governance Costs

	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Staff training	-	-	-
Accountancy and review fees	3,900	3,900	6,790
Bank charges and interest	1,116	1,116	1,281
	<u>5,016</u>	<u>5,016</u>	<u>8,071</u>

League of Friends, Ealing Hospital

Notes to the financial statements Year ended 31st May 2022

4. Charitable Activities

Analysis of charitable activities:

	2022 £
Voice analysis package	3,985
Art	<u>139</u>
	<u>4,124</u>

5. Staff costs and emoluments

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022 Number	2021 Number
Administrative staff	<u>4</u>	<u>3</u>
	<u>4</u>	<u>3</u>

No employee received remuneration of more than £60,000 during the year (2021 – Nil). Administrative staff include 1 employee on long term sick leave.

League of Friends, Ealing Hospital

Notes to the financial statements Year ended 31st May 2022

6. Fixed assets

	Office equipment £	Plant and machinery £	Total £
Cost			
As at 1 st June 2021	11,771	9,108	20,879
Additions	-	550	550
	<u>11,771</u>	<u>9,658</u>	<u>21,429</u>
As at 31 st May 2022	<u>11,771</u>	<u>9,658</u>	<u>21,429</u>
Depreciation			
As at 1 st June 2021	6,501	6,280	12,781
Charge for the year	1,756	1,127	2,883
	<u>8,257</u>	<u>7,407</u>	<u>15,664</u>
As at 31 st May 2022	<u>8,257</u>	<u>7,407</u>	<u>15,664</u>
Net book values			
As at 31 st May 2022	<u>3,514</u>	<u>2,251</u>	<u>5,765</u>
As at 31 st May 2021	<u>5,270</u>	<u>2,828</u>	<u>8,098</u>

7. Stocks

	2022 £	2021 £
Stocks	<u>1,272</u>	<u>1,063</u>

8. Debtors

	2022 £	2021 £
Trade debtors	1,194	4,435
Other debtors	-	-
	<u>1,194</u>	<u>4,435</u>

League of Friends, Ealing Hospital

Notes to the financial statements

Year ended 31st May 2022

9. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	10,444	2,715
Taxation and social security	1,263	1,288
Accruals	600	1,000
	<u>12,307</u>	<u>5,003</u>

10. Unrestricted Income Funds

	Balance as at 1 st June 2021	Outgoing resources	Balance as at 31 st May 2022
	£	£	£
General Funds	<u>133,960</u>	<u>(34,889)</u>	<u>99,071</u>

11. Grants and subsidies

The grants and subsidies relate to the claims made from government under the Coronavirus Job Retention Scheme.

League of Friends, Ealing Hospital

Management Information Year ended 31st May 2022

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 4 and 5.

League of Friends, Ealing Hospital

Detailed Statement of Financial Activities Year ended 31st May 2022

	2022 £	2021 £
Activities for generating funds		
Shop Income	119,394	98,197
Grants and subsidies		
Grants and subsidies	2,910	11,279
Donations received		
Donations received	6,577	4,010
Investment income		
Investment Income	10	22
Total Incoming Resources	<u>128,891</u>	<u>113,508</u>
Resources expended		
Fundraising trading costs:		
Cost of sales – Opening stock	1,063	1,770
Cost of sales – Purchases	72,761	70,113
Cost of sales – Closing stock	(1,272)	(1,063)
Office expenses – Other	2,487	2,427
Communication and IT	377	267
Depreciation	2,883	4,050
Repairs and Maintenance	-	990
Management Remuneration	70,033	74,198
Security Services	-	-
Cleaning Services	6,872	6,974
	<u>154,640</u>	<u>159,726</u>
Governance costs		
Staff training	-	-
Accountancy and Review fees	3,900	6,790
Bank and Merchandising charges	1,116	1,281
	<u>5,016</u>	<u>8,071</u>
Charitable activities		
Charitable Expenditure	4,124	-
Total resources expended	<u>(163,780)</u>	<u>(167,797)</u>
Net Incoming/(Outgoing) Resources for the year	<u>(34,889)</u>	<u>(54,289)</u>

LEAGUE OF FRIENDS, EALING HOSPITAL

England & Wales - Charity number 275234

Accounts

League of Friends, Ealing Hospital

Financial Statements

31 May 2021

Charity Number 275234

League of Friends, Ealing Hospital

Financial statements Year ended 31st May 2021

Contents	Page
Trustees' Annual Report	1
Independent Examiner's Report to the Trustees of the League of Friends, Ealing Hospital	4
Profit and Loss Account	6
Balance Sheet	7
Notes to the financial statements	8
Detailed statement of financial activities	13

League of Friends, Ealing Hospital

Trustees' Annual Report Year ended 31st May 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st May 2021.

Reference and Administrative details

Registered charity name: League of Friends, Ealing Hospital
Charity registration number: 275234
Principal office: Ealing Hospital
Uxbridge Road
Southall
Middlesex
UB1 3HW

The trustees

The trustees who served the charity during the year are as follows:

Mrs P. Bass
Mr C. Lloyd
Mrs H. Prentice
Ms M. Eady
Ms N. Cadisch
Mr D. Atkinson
Miss S. Gabari
Mrs E. Doyle
Ms M. Scantlebury – Resigned in January 2021
Mr G. Jassi

Chairman: Mr S. Jackson
Independent examiner: James Piper FCA
14 Church Street
St. Albans
Hertfordshire
AL3 5NQ

League of Friends, Ealing Hospital

Trustees' Annual Report Year ended 31st May 2021

Structure, Governance and Management

Governing Instrument:

Constitution as amended 1st February 1978 and 31st October 1990.

Organisation and policies:

The business of the League is conducted and managed by the committee of trustees. The League operates a catering facility within the hospital. The day-to-day running of this facility is controlled by a separate sub-committee. The surplus achieved by the facility is to be used for the charitable work of the hospital.

Objectives and Activities

Charitable Objectives:

To help patients and former patients of the hospital who are sick, disabled, handicapped, infirm or in need of financial assistance, and generally to support the charitable work of the hospital.

Achievements and Performance

Developments, activities and achievements:

The cafe was closed for a very substantial part of the year, due to the Coronavirus, and partially open for the rest of the year. It had sufficient reserves to allow charitable expenditure to be made, as was charged in the accounts.

Financial Review

Financial position and future plans:

The League had net assets of £133,960 as at 31st May 2021. The League has been closed, fully or partially, for much of the year. Consequently, income has been low, as compared to previous years. Even when the League was open takings has been much lower than usual as a result of the significantly reduced footfall. During the year, the affairs of the League still had to be maintained and a few overhead expenses continued to be incurred. Therefore, a loss was made for the year. The League has sufficient reserves and cash to maintain a solvent and liquid position.

Statement of Trustees' Responsibilities

Financial position and future plans:

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 value of the charity's financial

League of Friends, Ealing Hospital

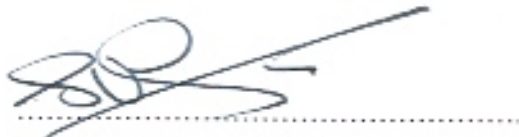
Trustees' Annual Report Year ended 31st May 2021

position and of the incoming resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explain in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Signed on behalf of the trustees

Ealing Hospital
Uxbridge Road
Southall
Middlesex
United Kingdom
UB1 3HW



Mr S. Jackson
Chairman

League of Friends, Ealing Hospital

Independent Examiner's Report to the Trustees of the League of Friends, Ealing Hospital

Year ended 31st May 2021

Independent Examiner's Report

Report to the trustees/ members of League of Friends, Ealing Hospital

On accounts for the period from 1 June 2020 to 31 May 2021

Charity no: 275234

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountant of England & Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

League of Friends, Ealing Hospital

**Independent Examiner's Report to the Trustees of the League of
Friends, Ealing Hospital**

Year ended 31st May 2021

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'J Piper', with a horizontal line drawn across the middle of the letters.

James Piper FCA
14 Church Street
St. Albans
Hertfordshire
AL3 5NQ

Date: 22nd March 2022

League of Friends, Ealing Hospital

Profit and Loss Account Year ended 31st May 2021

	Notes	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources			
Incoming Resources from generating funds:			
Activities for generating funds		98,197	229,031
Grants and subsidies	11	11,279	10,708
Donations received		4,010	
Investment income	1	22	58
Total Incoming Resources		<u>113,508</u>	<u>239,797</u>
Resources expended			
Cost of generating funds:			
Fundraising trading costs	2	159,726	247,379
Governance costs	3	8,071	9,427
Total resources expended		<u>(167,797)</u>	<u>(256,806)</u>
Net Incoming/(Outgoing) Resources for The Year	4	(54,289)	(17,009)
Reconciliation of Funds			
Total Funds Brought Forward		<u>188,249</u>	<u>205,258</u>
Total funds carried forward		<u>133,960</u>	<u>188,249</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

League of Friends, Ealing Hospital

Balance Sheet

31st May 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	6	<u>8,098</u>	<u>9,388</u>
Current assets			
Stocks	7	1,063	1,770
Debtors	8	4,435	29,191
Cash at bank		<u>125,367</u>	<u>151,279</u>
		130,865	182,240
Creditors: Amounts falling due within one year	9	<u>(5,003)</u>	<u>(3,379)</u>
Net current assets		<u>125,862</u>	<u>178,861</u>
Total assets less current liabilities		<u>133,960</u>	<u>188,249</u>
Net assets		<u>133,960</u>	<u>188,249</u>
Funds			
Unrestricted Income Funds	10	<u>133,960</u>	<u>188,249</u>
Total Funds		<u>133,960</u>	<u>188,249</u>

These financial statements were approved by the members of the committee and authorised for issue on the 22nd March 2022 and are signed on their behalf by:



Mr S. Jackson
Chairman

League of Friends, Ealing Hospital

Notes to the financial statements Year ended 31st May 2021

1. Investment Income

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank interest receivable	22	22	58

2. Fundraising trading costs

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Cost of generating income	159,726	159,726	247,379

3. Governance Costs

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Staff training	-	-	300
Accountancy and Review fees	6,790	6,790	6,900
Bank charges and interest	1,281	1,281	2,227
	8,071	8,071	9,427

4. Net Incoming Resources for the Year

This is stated after charging:

	2021 £	2020 £
Depreciation	4,050	3,130

5. Staff costs and emoluments

Total staff costs were as follows:

	2021 £	2020 £
Wages – Cleaners	-	-

League of Friends, Ealing Hospital

Notes to the financial statements

Year ended 31st May 2021

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2021	2020
	Number	Number
Administrative staff	3	3
	<u>3</u>	<u>3</u>

No employee received remuneration of more than £60,000 during the year (2020 – Nil).

League of Friends, Ealing Hospital

Notes to the financial statements

Year ended 31st May 2021

6. Fixed assets

	Office equipment £	Plant and machinery £	Total £
Cost			
As at 1 st June 2020	9,011	9,108	18,119
Additions	2,760	–	2,760
As at 31 st May 2021	<u>11,771</u>	<u>9,108</u>	<u>20,879</u>
Depreciation			
As at 1 st June 2020	3,865	4,866	8,731
Charge for the year	2,636	1,414	4,050
As at 31 st May 2021	<u>6,501</u>	<u>6,280</u>	<u>12,781</u>
Net book values			
As at 31 st May 2021	<u>5,270</u>	<u>2,828</u>	<u>8,098</u>
As at 31 st May 2020	<u>5,146</u>	<u>4,242</u>	<u>9,388</u>

7. Stocks

	2021 £	2020 £
Stocks	<u>1,063</u>	<u>1,770</u>

8. Debtors

	2021 £	2020 £
Trade debtors	4,435	24,149
Other debtors	–	5,042
	<u>4,435</u>	<u>29,191</u>

League of Friends, Ealing Hospital

Notes to the financial statements

Year ended 31st May 2021

9. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,715	824
Taxation and social security	1,288	1,555
Accruals	1,000	1,000
	<u>5,003</u>	<u>3,379</u>

10. Unrestricted Income Funds

	Balance as at 1 st June 2020	Outgoing resources	Balance as at 31 st May 2021
	£	£	£
General Funds	<u>188,249</u>	<u>(54,289)</u>	<u>133,960</u>

League of Friends, Ealing Hospital

Notes to the financial statements

Year ended 31st May 2021

11. Grants and subsidies

The grants and subsidies relate to the claims made from government under the Coronavirus Job Retention Scheme.

League of Friends, Ealing Hospital

Management Information Year ended 31st May 2021

The following pages do not form part of the statutory financial statements which are the subject of the independent examiner's report on pages 4 and 5.

League of Friends, Ealing Hospital

Detailed Statement of Financial Activities Year ended 31st May 2021

	2021 £	2020 £
Activities for generating funds		
Shop Income	98,197	229,031
Grants and subsidies		
Grants and subsidies	11,279	10,708
Donations received		
Donations received	4,010	-
Investment income		
Investment Income	22	58
Total Incoming Resources	<u>113,508</u>	<u>239,797</u>
Resources expended		
Fundraising trading costs:		
Cost of sales – Opening stock	1,770	2,397
Cost of sales – Purchases	70,113	146,780
Cost of sales – Closing stock	(1,063)	(1,770)
Office expenses – Other	2,427	2,536
Communication and IT	267	260
Equipment Cost	4,050	3,130
Repairs and Maintenance	990	560
Charitable Expenditure		6,450
Management Remuneration	74,198	79,984
Security Services		1,748
Cleaning Services	6,974	5,304
	<u>159,726</u>	<u>247,379</u>
Governance costs		
Staff training		300
Accountancy and Review fees	6,790	6,900
Bank and Merchandising charges	1,281	2,227
	<u>8,071</u>	<u>9,427</u>
Total resources expended	<u>(167,797)</u>	<u>(256,806)</u>
Net Incoming/(Outgoing) Resources for The Year	<u>(54,289)</u>	<u>(17,009)</u>