

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

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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

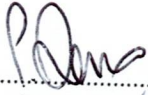
Uxbridge Road,
Southall
UB1 3HW

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
		100,047	99,989
Creditors: Amounts falling due within one year	16	(11,160)	(10,950)
Net current assets		88,887	89,039
Net assets		94,359	91,601
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		94,359	91,601
Total funds	17	94,359	91,601

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

The notes on pages 10 to 20 form an integral part of these financial statements.

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)

	Unrestricted funds General £	Total funds £
Note		
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

Investment management costs

b)

	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

Other costs of generating donations and legacies

c)

	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	-	-
	<u>11,160</u>	<u>10,950</u>

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
	<u>Balance at 1 June 2023 £</u>	<u>Incoming resources £</u>	<u>Resources expended £</u>	<u>Balance at 31 May 2024 £</u>
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
Total income	<u>218,544</u>	<u>197,352</u>
Expenditure on:		
Raising funds (analysed below)	(198,484)	(180,166)
Charitable activities (analysed below)	<u>(17,302)</u>	<u>(8,936)</u>
Total expenditure	<u>(215,786)</u>	<u>(189,102)</u>
Net income/(expenditure)	<u>2,758</u>	<u>(8,250)</u>
Net movement in funds	2,758	8,250
Reconciliation of funds		
Total funds brought forward	<u>91,601</u>	<u>83,351</u>
Total funds carried forward	<u>94,359</u>	<u>91,601</u>

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
	<u>8,335</u>	<u>9,368</u>
<i>Other trading activities</i>		
Activities for generating funds	209,365	187,051
	<u>209,365</u>	<u>187,051</u>
<i>Investment income</i>		
Investment income	844	933
	<u>844</u>	<u>933</u>
<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)
	<u>(198,484)</u>	<u>(180,166)</u>
<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)
	<u>(17,302)</u>	<u>(8,936)</u>