

# LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL

England & Wales · Charity number 278075

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1979-07-13

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

## Contact

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**Address** Level 1 Women's Centre  
John Radcliffe Hospital  
Headley Way  
Headington  
Oxford  
OX3 9DU

**Phone** 01865220997

**Email** [LeagueOfFriends-JR@ouh.nhs.uk](mailto:LeagueOfFriends-JR@ouh.nhs.uk)

## Activities

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**Objects:** TO RELIEVE PATIENTS AND FORMER PATIENTS OF THE JOHN RADCLIFFE HOSPITAL WHO ARE SICK, CONVALESCENT, DISABLED, HADICAPPED, INFIRM OR IN NEED OF FINANCIAL ASSISTANCE AND GENERALLY TO SUPPORT THE CHARITABLE WORK OF THE SAID HOSPITAL.

**Activities:** Fundraising and the sale of food and drink from two outlets in the hospital.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

## Geography

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- **Area of benefit:** OXFORD
- Oxfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£310,430	£280,282	-	-
2024-03-31	£318,200	£330,655	-	-
2023-03-31	£266,935	£234,093	-	-
2022-03-31	£214,292	£187,060	-	-
2021-03-31	£120,146	£229,793	-	-

## Trustees

Name	Role	Appointed
<b>Shaun Michael McClarron</b>	Chair	2023-12-11
Agnes West		2023-09-25
Bridget Daly		2023-09-23
Elaine David		2023-06-20
Jillian Heath		2016-07-26
Marie Sims		2017-05-19
Mike Collins		2025-01-31

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

England & Wales - Charity number 278075

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# Accounts

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

**JOHN RADCLIFFE HOSPITAL**  
**OXFORD UNIVERSITY HOSPITAL NHS TRUST**  
**HEADINGTON OXFORD**

**REGISTERED CHARITY NO. 278075**

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**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

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

**Legal and administrative details**

The League of Friends of the John Radcliffe Hospital is registered with the Charity Commissioners under No. 278075 as a Charitable Trust, and is constituted by a Deed of Trust.

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

S McClarron	Chairman (appointed 11 December 2023)
A Bax	Chairman, (resigned 11 December 2023)
C Mills	Treasurer
J Heath	Trustee
M Sims	Trustee
E David	Trustee
M Collins	Trustee (appointed 20 June 2023)
B Daly	Trustee (appointed 23 September 2023)
A West	Trustee (appointed 25 September 2023)

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

Bankers: Lloyds Bank Plc, 1 High Street, Carfax, Oxford, OX1 4AA

Independent Examiner: Mrs H C Fanthome FCA, King Loose & Co., Accountants, St John's House,  
5 South Parade, Summertown, Oxford, OX2 7JL

**Objects, organisation and activities**

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

## **THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**

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

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

The premises from which the League operates were previously provided rent free by the hospital. In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital. This commitment was on hold in the year ended 31 March 2023, due to the NHS Trust agreeing to a rent 'holiday' following the impact of the coronavirus pandemic.

The Charity is dependent on an average of approximately 29 volunteers, who are mainly retired people, to service the cafeteria and tea bar. In addition, there were 4 paid staff at the year-end; these individuals held the posts of manager, assistant manager, general assistant and cleaner.

The majority of the Charity's funds are provided from the sale of refreshments and goods sold in the cafeteria and tea bar, together with monies received as donations, bequests and gifts. There are no other significant activities.

Day to day administration of the cafeteria and tea bar is delegated to the paid staff, with overriding decision making by the Trustees. The Trustees meet on a regular basis to discuss the League's affairs, and consider requests from the hospital for equipment etc.

#### **Public benefit**

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

#### **Trustees appointment and training**

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

Induction and training of new Trustees is informal, mainly covered by word of mouth and attendance at meetings where policy decisions are taken, and matters of concern discussed. There is no specific training policy, although certain of the Trustees attend meetings of "Attend" (formerly the National Association of Leagues of Friends) and circulate information from such meetings to the other Trustees. Additionally, some of the volunteers and Trustees have attended environmental food hygiene courses periodically.

## **THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**

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

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

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

The Charity has provided medical and related equipment totalling £59,126 (2023: £1,448), from unrestricted funds, during the year, for which a list is included with these accounts. At 31 March 2024, gifts had been promised to the hospital totalling approximately £nil (2023 £1,218), which items were based upon committed bids not yet invoiced or paid for by that date.

#### **Finances and reserves policy**

The attached financial statements show the current state of the finances which the Trustees consider to be sound.

The balance shown on unrestricted income funds amounted to £87,604 of which free reserves were £83,782. It is the policy of the Charity to maintain free reserves at a level to support working capital requirements and which maintains the Charity's capability to respond to any urgent hospital requests.

#### **Investment policy**

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

#### **Risk management**

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

The principal risks faced by the charity are:

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

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

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

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

**Statement of Trustees' responsibilities**

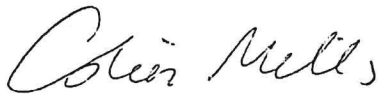
The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of the Committee**



.....  
**Colin Mills**  
**Treasurer**

17 January 2025

**INDEPENDENT EXAMINERS' REPORT**

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

**FOR THE YEAR ENDED 31 MARCH 2024**

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 7 to 14.

**Respective responsibilities of the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:-

- a) Examine the accounts under Section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- c) to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. 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 you as 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 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.

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

*Heather C. Fanthome*  
.....  
Mrs H C Fanthome FCA

Dated: *20th January 2025*  
.....

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

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2024**

	<u>Note</u>	<u>Unrestricted Funds/ Total Funds</u>	
		<u>2024</u>	<u>2023</u>
		£	£
<b><u>Income and Endowments from</u></b>			
Donations, legacies, etc		1,760	9,972
Other trading activities		315,800	256,849
Income from investments – Bank Interest		640	114
		<hr/>	<hr/>
<b>Total income and endowments</b>		318,200	266,935
		<hr/> <hr/>	<hr/> <hr/>
<b><u>Expenditure on</u></b>			
<b>Charitable activities</b>			
Gifts to hospital, etc	2	59,126	1,448
<b>Costs incurred in furtherance of the trading activities</b>			
	3	271,529	234,093
		<hr/>	<hr/>
<b>Total resources expended</b>		330,655	235,541
		<hr/> <hr/>	<hr/> <hr/>
Net (expenditure)/income for the year		(12,455)	31,394
Fund balances brought forward		100,059	68,665
		<hr/>	<hr/>
<b>Fund balances carried forward</b>		87,604	100,059
		<hr/> <hr/>	<hr/> <hr/>

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

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

**BALANCE SHEET AS AT 31 MARCH 2024**

	<u>Note</u>	£	<u>2024</u>	£	£	<u>2023</u>	£
<b><u>Fixed assets</u></b>							
Tangible fixed assets	7		3,822			5,952	
<b><u>Current assets</u></b>							
Stock	8	5,000			5,000		
Debtors	9	14,681			13,214		
Cash at bank and in hand	10	111,727			126,757		
			-----		-----		
			131,408		144,971		
<b><u>Current liabilities</u></b>							
Creditors falling due within one year	11	47,626			50,864		
			-----		-----		
<b>Net current assets</b>			83,782		94,107		
			-----		-----		
<b>Net assets</b>			87,604		100,059		
			=====		=====		
<b><u>Represented by</u></b>							
Unrestricted income funds			87,604		100,059		
			=====		=====		

The financial statements were approved by the Trustees on 17 January 2025 and signed on its behalf by:



..... Colin Mills (Treasurer)



..... Shaun McClarron (Chairman)

**THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. Accounting policies**

**(a) General Information**

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

**(b) Basis of preparation**

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

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

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

**(c) Activities**

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

**(d) Revenue recognition**

**1. Sale of Goods**

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

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

Revenue is therefore recognised when the customer accepts delivery of the product.

**2. Investment Income**

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

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**1. Accounting policies cont'd**

**(e) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be reliably measured.

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

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

**(f) Gifts to Hospital**

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

**(g) Stocks**

Stocks are valued, at the lower of cost and net realisable value.

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

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

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

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

**(i) Fund accounting**

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

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

**(j) Volunteers**

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

**(k) Tangible fixed assets**

Equipment with a cost of over is £1,000 is capitalised as tangible fixed assets and is depreciated over its expected useful life of 3 years.

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**1. Accounting policies cont'd**

**(l) Premises Costs**

The premises from which the League operates were previously provided rent free by the hospital. In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, which runs initially to 31 March 2020, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital.

The distribution is to be agreed jointly between the committees of the respective parties, and any shortfall in one year is to be made good by the end of the next year.

This commitment was on hold in the year ended 31 March 2023, due to the NHS Trust agreeing to a rent 'holiday' following the impact of the coronavirus pandemic.

**(m) Pension Costs**

The charity operates a defined contribution pension scheme in respect of the salaried employees. The scheme's assets are held by independent managers. The pension charge represents the amounts payable by the charity to the scheme in respect of the year.

**(n) Going Concern**

The financial statements have been prepared on a going concern basis and there are no going concern uncertainties .

**2. Gifts to Hospital etc**

	<u>2024</u>	<u>2023</u>
	£	£
Hospital comforts/gifts (note 14)	59,126	1,448

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**3. Costs incurred in furtherance  
of the trading activities**

	<u>2024</u>	<u>2023</u>
	£	£
Direct costs:		
Catering purchases	162,153	142,083
Salary costs	92,326	76,851
Travel allowances	1,496	333
Equipment, maintenance etc.	2,061	642
Other Support Costs:		
Bank and card net charges	5,097	3,769
Stationery and general expenses	3,912	4,151
Independent Examiner's fees	2,120	1,500
Rates	234	4,326
Depreciation	2,130	438
	<u>271,529</u>	<u>234,093</u>

**4. Staff costs**

	<u>2024</u>	<u>2023</u>
	No	No
<b>The average number of employees, analysed by function, was:</b>		
Administration and general assistants	4	3
	<u>4</u>	<u>3</u>
<b>The analysis of costs is as follows:</b>	£	£
Wages and salary costs	88,579	73,910
Social security costs (net of Employer's Allowance)	2,701	1,895
Pension contributions	1,046	1,046
	<u>92,326</u>	<u>76,851</u>

No employee earned more than £60,000 per annum

**5. Pension Costs**

The charity operates a defined contribution pension scheme in respect of the salaried employees. The scheme's assets are held by independent managers. The pension charge represents the amounts payable by the charity to the scheme in respect of the year.

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**6. Trustees remuneration and expenses**

Mrs E David, who is an employee of the charity was, with the agreement of the other Trustees, re-appointed as a Trustee on 1 March 2023. This arrangement is not prohibited by the Charity's constitution. The salary that Mrs E David received in the period whilst she was a Trustee was £13,493 (2023 £1,184). No other Trustees, nor anyone connected with them, received any remuneration from the Charity.

Occasional, low value, reimbursements are made to the Trustees in respect of expenses incurred on behalf of the Charity.

<b>7. <u>Tangible fixed asset</u></b>	<b>Equipment</b>	
		<b>£</b>
<b>Cost</b>		
At 1 April 2023 and 31 March 2024		<u>6,390</u>
<b>Depreciation</b>		
At 1 April 2023		438
Charge for the year		<u>2,130</u>
At 31 March 2024		<u>2,568</u>
<b>Net book value</b>		
At 31 March 2024		<u>3,822</u>
At 31 March 2023		<u>5,952</u>
<b>8. <u>Stock</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Stock of goods for resale	<u>5,000</u>	<u>5,000</u>
<b>9. <u>Debtors</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Other debtors	<u>14,681</u>	<u>13,214</u>
<b>10. <u>Cash at bank and in hand</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Instant access and current accounts	111,184	126,213
Cash in hand	543	544
	<u>111,727</u>	<u>126,757</u>

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

<b>11. <u>Creditors: amounts falling due in one year</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
Trade creditors	14,166	16,364
Payroll and other taxes	26,936	26,678
Grants payable	-	1,218
Accruals	6,320	6,400
Other creditors	204	204
	<hr/>	<hr/>
	47,626	50,864
	<hr/> <hr/>	<hr/> <hr/>

**12. Contingent liabilities and commitments**

- a) In the opinion of the Trustees, there were no contingent liabilities at 31 March 2024.
- b) In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, which runs initially to 31 March 2020, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital.

The distribution is to be agreed jointly between the committees of the respective parties, and any shortfall in one year is to be made good by the end of the next year.

There is no shortfall in relation to the 2023/23 year. This was due to the NHS Trust agreeing to a rent 'holiday' following the impact of the coronavirus pandemic.

**13. Related party disclosures**

There are no related party transactions requiring disclosure, other than the remuneration recorded in note 6.

**14. Schedule of gifts to hospital**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>£</b>	<b>£</b>
2x Simulate 18 Annual Subscription	5,195	-
Anxiety Training Course	1,530	-
Colposcopy services	13,430	-
Software NHS Email Support	1,794	-
Bookwise Software License	12,500	-
Plaster saw	1,157	-
Cardiology – heart monitor machine	22,157	-
2x Trolley stands. 2xTV's for Trauma department 2a/3a	-	1,048
Small amounts (under £500)	1,363	400
	<hr/>	<hr/>
	59,126	1,448
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**LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**

England & Wales - Charity number 278075

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# Accounts

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

**JOHN RADCLIFFE HOSPITAL**  
**OXFORD UNIVERSITY HOSPITAL NHS TRUST**  
**HEADINGTON OXFORD**

**REGISTERED CHARITY NO. 278075**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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

**Legal and administrative details**

The League of Friends of the John Radcliffe Hospital is registered with the Charity Commissioners under No. 278075 as a Charitable Trust, and is constituted by a Deed of Trust.

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

Mr A Bax	Chairman, Acting Secretary
Mr C Mills	Treasurer (appointed in the year)
Mr P Oliver	Trustee (resigned in the year)
Mrs J Heath	Trustee
Mrs M Sims	Trustee
Mrs E David	Trustee (resigned in the year; reappointed 1 March 2023)

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

Bankers: Lloyds Bank Plc, 1 High Street, Carfax, Oxford, OX1 4AA

Independent Examiner: Mrs H C Fanthome FCA, King Loose & Co., Accountants, St John's House,  
5 South Parade, Summertown, Oxford, OX2 7JL

**Objects, organisation and activities**

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

## **THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**

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

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

The premises from which the League operates were previously provided rent free by the hospital. In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, which runs initially to 31 March 2020, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital. This commitment was on hold in the year ended 31 March 2023, due to the NHS Trust agreeing to a rent 'holiday' following the impact of the coronavirus pandemic.

The Charity is dependent on an average of approximately 29 volunteers, who are mainly retired people, to service the cafeteria and tea bar. In addition, there were 4 paid staff at the year-end; these individuals held the posts of manager and 3 general assistants.

The majority of the Charity's funds are provided from the sale of refreshments and goods sold in the cafeteria and tea bar, together with monies received as donations, bequests and gifts. There are no other significant activities.

Day to day administration of the cafeteria and tea bar is delegated to the paid staff, with overriding decision making by the Trustees. The Trustees meet on a regular basis to discuss the League's affairs, and consider requests from the hospital for equipment etc.

#### **Public benefit**

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

#### **Trustees appointment and training**

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

Induction and training of new Trustees is informal, mainly covered by word of mouth and attendance at meetings where policy decisions are taken, and matters of concern discussed. There is no specific training policy, although certain of the Trustees attend meetings of "Attend" (formerly the National Association of Leagues of Friends) and circulate information from such meetings to the other Trustees. Additionally, some of the volunteers and Trustees have attended environmental food hygiene courses periodically.

## **THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**

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

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

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

The Charity has provided medical and related equipment totalling £1,448 (2022: £917), from unrestricted funds, during the year, for which a list is included with these accounts. At 31 March 2023, gifts had been promised to the hospital totalling approximately £1,218, which items were based upon committed bids not yet invoiced or paid for by that date.

#### **Finances and reserves policy**

The attached financial statements show the current state of the finances which the Trustees consider to be sound.

The balance shown on unrestricted income funds amounted to £100,059 of which free reserves were £94,107. It is the policy of the Charity to maintain free reserves at a level to support working capital requirements and which maintains the Charity's capability to respond to any urgent hospital requests.

#### **Investment policy**

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

#### **Risk management**

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

The principal risks faced by the charity are:

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

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

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

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

**Statement of Trustees' responsibilities**

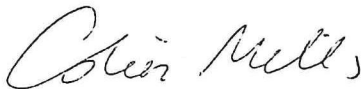
The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of the Committee**



.....  
**Colin Mills**  
**Treasurer**

22 January 2024

**INDEPENDENT EXAMINERS' REPORT**

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

**FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 7 to 14.

**Respective responsibilities of the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:-

- a) Examine the accounts under Section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- c) to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. 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 you as 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 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.

**King Loose & Co**  
**St John's House**  
**5 South Parade**  
**Summertown**  
**Oxford OX2 7JL**

*Heather C. Fanthome*  
.....  
**Mrs H C Fanthome FCA**

Dated: *23rd January 2024*  
.....

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

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2023**

	<u>Note</u>	<u>Unrestricted Funds/ Total Funds</u>	
		<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>
<b><u>Income and Endowments from</u></b>			
Donations, legacies, etc		9,972	787
Other trading activities		256,849	212,685
Income from investments – Bank Interest		114	6
Other income – CJRS (furlough) receipts		-	814
		<u>          </u>	<u>          </u>
<b>Total income and endowments</b>		<b>266,935</b>	<b>214,292</b>
		<u><u>          </u></u>	<u><u>          </u></u>
<b><u>Expenditure on</u></b>			
<b>Charitable activities</b>			
Gifts to hospital, etc	2	1,448	917
		<u>          </u>	<u>          </u>
<b>Costs incurred in furtherance of the trading activities</b>	3	<b>234,093</b>	<b>186,143</b>
		<u>          </u>	<u>          </u>
<b>Total resources expended</b>		<b>235,541</b>	<b>187,060</b>
		<u><u>          </u></u>	<u><u>          </u></u>
Net income for the year		31,394	27,232
Fund balances brought forward		68,665	41,433
		<u>          </u>	<u>          </u>
<b>Fund balances carried forward</b>		<b>100,059</b>	<b>68,665</b>
		<u><u>          </u></u>	<u><u>          </u></u>

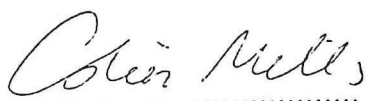
There were no recognised gains or losses for 2023 or 2022, other than those included in the statement of financial activities.

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

**BALANCE SHEET AS AT 31 MARCH 2023**

	<u>Note</u>	£	<u>2023</u>	£	£	<u>2022</u>	£
<b><u>Fixed assets</u></b>							
Tangible fixed assets	7		5,952			-	
<b><u>Current assets</u></b>							
Stock	8	5,000		5,000			
Debtors	9	13,214		4,351			
Cash at bank and in hand	10	126,757		100,983			
			<u>144,971</u>		<u>110,334</u>		
<b><u>Current liabilities</u></b>							
Creditors falling due within one year	11	50,864		41,669			
			<u>94,107</u>		<u>68,665</u>		
<b>Net current assets</b>							
			<u>100,059</u>		<u>68,665</u>		
<b><u>Represented by</u></b>							
Unrestricted income funds			<u>100,059</u>		<u>68,665</u>		

The financial statements were approved by the Trustees on 22 January 2024 and signed on its behalf by:

  
..... Colin Mills (Treasurer)

**THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1. Accounting policies**

**(a) General Information**

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

**(b) Basis of preparation**

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

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

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

**(c) Activities**

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

**(d) Revenue recognition**

**1. Sale of Goods**

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

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

Revenue is therefore recognised when the customer accepts delivery of the product.

**2. Investment Income**

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

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**1. Accounting policies cont'd**

**(e) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be reliably measured.

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

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

**(f) Gifts to Hospital**

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

**(g) Stocks**

Stocks are valued, at the lower of cost and net realisable value.

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

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

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

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

**(i) Fund accounting**

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

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

**(j) Volunteers**

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

**(k) Tangible fixed assets**

Equipment with a cost of over is £1,000 is capitalised as tangible fixed assets and is depreciated over its expected useful life of 3 years. Although this is a change of accounting policy, no restatement of comparatives is deemed necessary.

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**1. Accounting policies cont'd**

**(l) Premises Costs**

The premises from which the League operates were previously provided rent free by the hospital. In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, which runs initially to 31 March 2020, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital.

The distribution is to be agreed jointly between the committees of the respective parties, and any shortfall in one year is to be made good by the end of the next year.

This commitment is currently on hold, due to the NHS Trust agreeing to a rent 'holiday' following the impact of the coronavirus pandemic.

**(m) Pension Costs**

The charity operates a defined contribution pension scheme in respect of the salaried employees. The scheme's assets are held by independent managers. The pension charge represents the amounts payable by the charity to the scheme in respect of the year.

**(n) Going Concern**

The financial statements have been prepared on a going concern basis and there are no going concern uncertainties.

**2. Gifts to Hospital etc**

	<u>2023</u>	<u>2022</u>
	£	£
Hospital comforts/gifts (note 14)	1,448	917

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**3. Costs incurred in furtherance  
of the trading activities**

	<u>2023</u>	<u>2022</u>
	£	£
Direct costs:		
Catering purchases	142,083	98,617
Salary Costs	76,851	74,646
Laundry	-	495
Travel allowances	333	1,227
Equipment, maintenance etc.	642	1,163
Other Support Costs:		
Bank and card net charges	3,769	3,200
Stationery and general expenses	4,151	3,786
Independent Examiner's fees	1,500	1,550
Rates	4,326	-
Depreciation	438	-
Attend subscription	-	853
Website Costs	-	606
	-----	-----
	234,093	186,143
	=====	=====

**4. Staff costs**

	<u>2023</u>	<u>2022</u>
	No	No
<b>The average number of employees, analysed by function, was:</b>		
Administration and general assistants	3	4
	=====	=====
<b>The analysis of costs is as follows:</b>	£	£
Wages and salary costs	73,910	72,433
Social security costs (net of Employer's Allowance)	1,895	1,191
Pension contributions	1,046	1,022
	-----	-----
	76,851	74,646
	=====	=====

No employee earned more than £60,000 per annum

**5. Pension Costs**

The charity operates a defined contribution pension scheme in respect of the salaried employees. The scheme's assets are held by independent managers. The pension charge represents the amounts payable by the charity to the scheme in respect of the year.

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**6. Trustees remuneration and expenses**

Mrs E David, who is an employee of the charity was, with the agreement of the other Trustees, re-appointed as a Trustee on 1 March 2023. This arrangement is not prohibited by the Charity's constitution. The salary that Mrs E David received in the period whilst she was a Trustee was £1,184 (2022 nil). No other Trustees, nor anyone connected with them, received any remuneration from the Charity.

Occasional, low value, reimbursements are made to the Trustees in respect of expenses incurred on behalf of the Charity.

<b>7. <u>Tangible fixed asset</u></b>		<b>Equipment £</b>
Cost		
Additions		6,390
<b>Depreciation</b>		
Charge for the year		438
		_____
<b>Net book value</b>		
At 31 March 2023		5,952
		=====
<b>8. <u>Stock</u></b>	<b><u>2023</u> £</b>	<b><u>2022</u> £</b>
Stock of goods for resale	5,000	5,000
	=====	=====
<b>9. <u>Debtors</u></b>	<b><u>2023</u> £</b>	<b><u>2022</u> £</b>
Prepaid expenses	-	1,161
Other debtors	13,214	3,190
	_____	_____
	13,214	4,351
	=====	=====
<b>10. <u>Cash at bank and in hand</u></b>	<b><u>2023</u> £</b>	<b><u>2022</u> £</b>
Instant access and current accounts	126,213	100,440
Cash in hand	544	543
	_____	_____
	126,757	100,983
	=====	=====

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

<b>11. <u>Creditors: amounts falling due in one year</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Trade creditors	16,364	13,669
Payroll and other taxes	26,678	22,089
Grants payable	1,218	811
Accruals	6,400	5,100
Other creditors	204	-
	<hr/>	<hr/>
	50,864	41,669
	<hr/> <hr/>	<hr/> <hr/>

**12. Contingent liabilities and commitments**

- a) In the opinion of the Trustees, there were no contingent liabilities at 31 March 2023.
- b) In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, which runs initially to 31 March 2020, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital.

The distribution is to be agreed jointly between the committees of the respective parties, and any shortfall in one year is to be made good by the end of the next year.

There is no shortfall in relation to the 2022/23 year. This is due to the NHS Trust agreeing to a rent 'holiday' following the impact of the coronavirus pandemic.

**13. Related party disclosures**

There are no related party transactions requiring disclosure, other than the remuneration recorded in note 7.

**14. Schedule of gifts to hospital**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Mind Toll Membership for Paediatrics	230	-
Simulation software manual, NOTSSCaN Division	170	-
2x Trolley stands. 2xTV's for Trauma department 2a/3a	1,048	-
Rompa (sensory equipment re: mental health)	-	107
Micro FET 2 Wireless	-	810
	<hr/>	<hr/>
	1,448	917
	<hr/> <hr/>	<hr/> <hr/>

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

England & Wales - Charity number 278075

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# Accounts

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

**JOHN RADCLIFFE HOSPITAL**  
**OXFORD UNIVERSITY HOSPITAL NHS TRUST**  
**HEADINGTON OXFORD**

**REGISTERED CHARITY NO. 278075**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**KING LOOSE & CO**  
**ACCOUNTANTS**

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

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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1	Annual Report
2	Independent Examiner's Report
3	Statement of Financial Activities
4	Balance Sheet
5 - 12	Notes forming part of the Financial Statements
13	Trading Account and Income and Expenditure Account

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

**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Legal and administrative details**

The League of Friends of the John Radcliffe Hospital is registered with the Charity Commissioners under No. 278075 as a Charitable Trust, and is constituted by a Deed of Trust.

The Charity Trustees, also being the Committee, for the year ended 31<sup>st</sup> March 2022 were:-

Mr A Bax	Chairman, Acting Treasurer, Acting Secretary
Mr A Loehnis	Treasurer (retired in year)
Mrs M Baker	Secretary (retired in year)
Mr P Oliver	Trustee
Mrs J Heath	Trustee
Mrs M Rhymes	Trustee (retired in year)
Mrs M Sims	Trustee
Mrs E David	Trustee (appointed in year)

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

Bankers: Lloyds Bank Plc, 1 High Street, Carfax, Oxford, OX1 4AA

Independent Examiner: Mrs H C Fanthome FCA, King Loose & Co., Accountants, St John's House, 5 South Parade, Summertown, Oxford, OX2 7JL

**Objects, organisation and activities**

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

**THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL****ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022****Objects, organisation and activities (cont'd)**

The premises from which the League operates were previously provided rent free by the hospital. In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, which runs initially to 31<sup>st</sup> March 2020, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital. This commitment is currently on hold, due to the NHS Trust agreeing to a rent 'holiday' following the impact of the coronavirus pandemic.

The Charity is dependent on an average of approximately 25 volunteers, who are mainly retired people, to service the cafeteria and tea bar. In addition, there were 4 paid staff during the year; these individuals held the posts of manager and 3 general assistants.

The annual subscription is now waived.

The majority of the Charity's funds are provided from the sale of refreshments and goods sold in the cafeteria and tea bar, together with monies received as donations, bequests and gifts. There are no other significant activities.

Day to day administration of the cafeteria and tea bar is delegated to the paid staff, with overriding decision making by the Trustees. The Trustees meet on a regular basis to discuss the League's affairs, and consider requests from the hospital for equipment etc.

**Public benefit**

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

**Trustees appointment and training**

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

Induction and training of new Trustees is informal, mainly covered by word of mouth and attendance at meetings where policy decisions are taken, and matters of concern discussed. There is no specific training policy, although certain of the Trustees attend meetings of "Attend" (formerly the National Association of Leagues of Friends) and circulate information from such meetings to the other Trustees. Additionally, some of the volunteers and Trustees have attended environmental food hygiene courses periodically.

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

**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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

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

The Charity has provided medical and related equipment totalling £917 (2021: £80,891), from unrestricted funds, during the year, for which a list is included with these accounts. At 31<sup>st</sup> March 2022, gifts had been promised to the hospital totalling approximately £NIL, which items were based upon committed bids not yet invoiced or paid for by that date.

The Oxford University Hospital NHS Trust formerly consisted of four major hospitals: Churchill, John Radcliffe, Radcliffe Infirmary and Horton. During a previous year the Radcliffe Infirmary, which had provided health care for more than two centuries, closed and the services were divided between the John Radcliffe and Churchill hospitals; this was in addition to ongoing rationalisation and improvements to the John Radcliffe Hospital itself. It is therefore apparent that our funds may well continue to be called upon to provide additional comforts and equipment to cover a much-expanded hospital providing many new services.

**Finances and reserves policy**

The attached financial statements show the current state of the finances which the Trustees consider to be sound, although clearly impacted by the coronavirus pandemic.

The balance shown on unrestricted income funds amounted to £68,665. It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which maintains the Charity's capability to respond to any urgent hospital requirements.

**Investment policy**

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

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

**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**Risk management**

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

The principal risks faced by the charity are:

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

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

**Statement of Trustees' responsibilities**

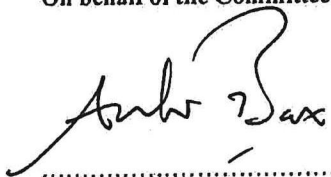
The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**On behalf of the Committee**



.....  
**Mr A Bax**  
**Chairman**

**INDEPENDENT EXAMINERS' REPORT****THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL****FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2022, which are set out on pages 3 to 12.

**Respective responsibilities of the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:-

- a) Examine the accounts under Section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- c) to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commissioners. 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 you as 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 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

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

*Heather C. Fanthome*  
.....  
Mrs H C Fanthome FCA

Dated: *15th May 2023*

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

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	<u>Note</u>	<u>Unrestricted Funds/</u>	
		<u>Total Funds</u>	
		<u>2022</u>	<u>2021</u>
		£	£
<b><u>Income and Endowments from</u></b>			
Donations, legacies, etc		787	862
Other trading activities	2	212,685	89,840
Income from investments – Bank Interest		6	27
Other income – CJRS (furlough) receipts		814	17,202
		<hr/>	<hr/>
<b>Total income and endowments</b>		214,292	107,931
		<hr/> <hr/>	<hr/> <hr/>
<b><u>Expenditure on</u></b>			
<b>Charitable activities</b>			
Gifts to hospital, etc	3	917	80,891
<b>Costs incurred in furtherance of the trading activities</b>	4	186,143	136,687
		<hr/>	<hr/>
<b>Total resources expended</b>		187,060	217,578
		<hr/> <hr/>	<hr/> <hr/>
Net income/(expenditure) for the year, being net movement in funds		27,232	(109,647)
Fund balances brought forward		41,433	151,080
		<hr/>	<hr/>
<b>Fund balances carried forward</b>		68,665	41,433
		<hr/> <hr/>	<hr/> <hr/>

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

Comparative figures have been restated to more closely conform to FRS 102.



**THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**1. Accounting policies**

**(a) General Information**

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

**(b) Basis of preparation**

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

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

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

**(c) Activities**

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

**(d) Revenue recognition**

**1. Sale of Goods**

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

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

Revenue is therefore recognised when the customer accepts delivery of the product.

**2. Investment Income**

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

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**1. Accounting policies cont'd**

**(e) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be reliably measured.

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

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

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

**(f) Gifts to Hospital**

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

**(g) Stocks**

Stocks are valued, at the lower of cost and net realisable value.

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

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

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

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

**(i) Fund accounting**

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

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

**(j) Volunteers**

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

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**1. Accounting policies cont'd**

**(k) Donated services**

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

**(l) Premises Costs**

The premises from which the League operates were previously provided rent free by the hospital. In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, which runs initially to 31<sup>st</sup> March 2020, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital.

The distribution is to be agreed jointly between the committees of the respective parties, and any shortfall in one year is to be made good by the end of the next year.

This commitment is currently on hold, due to the NHS Trust agreeing to a rent 'holiday' following the impact of the coronavirus pandemic.

**(m) Pension Costs**

The charity operates a defined contribution pension scheme in respect of the salaried employees. The scheme's assets are held by independent managers. The pension charge represents the amounts payable by the charity to the scheme in respect of the year.

**(n) Going Concern**

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

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

In common with similar enterprises, the Covid 19 lockdown at the end of March 2020 hit the League hard. In accordance with government regulations, the Café and Tea Bar were shut. Paid staff were furloughed, and the minimal amount of perishable stocks disposed of prior to the year end. This situation persisted into the 2020/21 year, with the League's operations opening whenever possible, but on a limited basis.

This position has significantly improved in 2021/22, but activity has still yet to reach pre Covid levels.

The Trustees have concluded that the going concern basis remains appropriate, but, clearly, the resumption of activities to previous levels remains, at best, uncertain, and is also dependent upon the rent position, about which further details are provided in note 14(c).

The trustees have concluded that the going concern basis remains appropriate.

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

2.	<b><u>Other Trading Activities</u></b>	<b><u>Unrestricted funds /</u></b>	
		<b><u>Total funds</u></b>	
		<b><u>2022</u></b>	<b><u>2021</u></b>
		£	£
	Gross takings	245,973	102,055
	VAT on takings	33,288	12,215
		<hr/>	<hr/>
	Net Catering Takings	212,685	89,840
		<hr/>	<hr/>

Comparatives have been restated to more closely conform to FRS 102.

3.	<b><u>Gifts to Hospital etc</u></b>	<b><u>Unrestricted funds /</u></b>	
		<b><u>Total funds</u></b>	
		<b><u>2022</u></b>	<b><u>2021</u></b>
		£	£
	Annual Tea party/AGM etc	-	-
	Hospital comforts/gifts (note 16)	917	80,891
	Other Donations	-	-
		<hr/>	<hr/>
		917	80,891
		<hr/>	<hr/>

4.	<b><u>Costs incurred in furtherance of the trading activities</u></b>	<b><u>Unrestricted funds /</u></b>	
		<b><u>Total funds</u></b>	
		<b><u>2022</u></b>	<b><u>2021</u></b>
		£	£
	Direct costs:		
	Catering purchases	98,617	49,053
	Salary Costs	74,646	76,835
	Laundry	495	698
	Travel allowances	1,227	649
	Equipment etc.	1,163	907
	Other Support Costs:		
	Bank and card net charges	3,200	1,522
	Stationery and general expenses	3,786	2,529
	Independent Examiner's fees	1,550	3,282
	Stocktakers' and Professional fees	-	-
	Attend subscription	853	974
	Website Costs	606	238
		<hr/>	<hr/>
		186,143	136,687
		<hr/>	<hr/>

Comparatives have been restated to more closely conform to FRS

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

5.	<b><u>Staff costs</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
		No	No
	<b>The average number of employees, analysed by function, was:</b>		
	Administration and general assistants	4	5
		<u>          </u>	<u>          </u>
	<b>The analysis of costs is as follows:</b>		
		£	£
	Wages and salary costs	72,433	74,145
	Social security costs (net of Employer's Allowance)	1,191	1,255
	Pension contributions	1,022	1,435
		<u>          </u>	<u>          </u>
		<u>74,646</u>	<u>76,835</u>

No employee earned more than £60,000 per annum.

6. **Pension Costs**

The charity operates a defined contribution pension scheme in respect of the salaried employees. The scheme's assets are held by independent managers. The pension charge represents the amounts payable by the charity to the scheme in respect of the year.

7. **Trustees remuneration and expenses**

None of the Trustees, nor anyone connected with them, received any remuneration from the Charity.

Occasional, low value, reimbursements are made to the Trustees in respect of expenses incurred on behalf of the Charity.

8.	<b><u>Stock</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
		£	£
	Stock of goods for resale	5,000	2,500
		<u>          </u>	<u>          </u>

9.	<b><u>Debtors</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
		£	£
	Accrued interest income	-	-
	Prepaid expenses	1,161	1,440
	Other debtors	3,190	1,296
		<u>          </u>	<u>          </u>
		<u>4,351</u>	<u>2,736</u>

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

10.	<b><u>Cash at bank and in hand</u></b>		<b><u>2022</u></b>	<b><u>2021</u></b>
			£	£
	Instant access and current accounts		100,440	64,758
	Cash in hand		543	609
			<hr/>	<hr/>
			100,983	65,367
			<hr/>	<hr/>
11.	<b><u>Creditors: amounts falling due in one year</u></b>		<b><u>2022</u></b>	<b><u>2021</u></b>
			£	£
	Trade creditors		14,480	10,153
	Payroll and other taxes		22,089	12,745
	Accruals		5,100	6,272
			<hr/>	<hr/>
			41,669	29,170
			<hr/>	<hr/>
12.	<b><u>Funds</u></b>			
		<u>Balance</u>	<u>Movement in Reserves</u>	<u>Balance</u>
		<u>01/04/21</u>	<u>Incoming</u>	<u>31/03/22</u>
		£	£	£
	General unrestricted	41,433	27,232	68,665
		<hr/>	<hr/>	<hr/>

Unrestricted funds are those given or generated for the objects of the Charity, are available as general funds, and are without a specified purpose save the constitution of the Charity.

13.	<b><u>Analysis of net assets between funds</u></b>		<b><u>Unrestricted</u></b>	
			<b><u>income</u></b>	
			<b><u>funds</u></b>	<b><u>Total</u></b>
			£	£
	Net current assets		68,665	68,665
			<hr/>	<hr/>

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**14. Contingent liabilities and commitments**

- a) In the opinion of the Trustees, there were no contingent liabilities at 31<sup>st</sup> March 2022.
- b) Regarding commitments, gifts had been promised to the hospital totalling approximately £NIL, at the year end date, which items were based on committed bids but were not yet invoiced or paid for at that date.
- c) In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, which runs initially to 31<sup>st</sup> March 2020, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital.

The distribution is to be agreed jointly between the committees of the respective parties, and any shortfall in one year is to be made good by the end of the next year.

There is no shortfall in relation to the 2021/22 year. This is due to the NHS Trust agreeing to a rent 'holiday' following the impact of the coronavirus pandemic.

**15. Related party disclosures**

There are no related party transactions requiring disclosure.

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**THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL****NOTES FORMING PART OF THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

16. <b><u>Schedule of gifts to hospital</u></b>	£
Rompa (sensory equipment re: mental health)	107
Micro FET 2 Wireless	810
Total	<u>917</u>

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

**TRADING ACCOUNT & INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

<u>Trading account</u>	£	<u>2022</u>	£	£	<u>2021</u>	£
<u>Income:</u>						
Cafeteria		219,946			96,368	
Tea bar		26,027			5,687	
Less: Value Added Tax thereon		(33,288)			(12,215)	
		212,685			89,840	
<u>Cost of sales:</u>						
Stock of goods at start of year	2,500			3,750		
Purchases	101,117			47,803		
Less: Stock of goods at end of year	(5,000)			(2,500)		
		98,617		49,053		
<b>Gross profit</b>		114,068		40,787		
 <u>Other income and expenditure</u>						
<u>Other income:</u>						
Bank interest income	6			27		
Donations	787			862		
CJRS (furlough) money	814			17,202		
		1,607		18,091		
		115,675		58,878		
<u>Less overheads:</u>						
Salaries and Pension Costs	74,646			76,835		
"Attend" subscription	853			974		
Laundry	495			698		
Administration (incl. repairs and stationery)	3,786			2,529		
Travelling allowances	1,227			649		
Equipment purchases and maintenance	1,163			907		
Annual Tea, New Year and AGM parties etc	-			-		
Bank and cardnet charges	3,200			1,522		
Independent Examiners costs	1,550			3,282		
Stocktaker's and professional fees	-			-		
Gifts to hospital (note 16)	917			80,891		
Other donations	-			-		
Website costs	606			238		
Marketing	-			-		
		88,443		168,525		
<b>Surplus/ (Deficit) for the year</b>		27,232		(109,647)		

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

England & Wales - Charity number 278075

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# Accounts

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KING LOOSE & CO  
ACCOUNTANTS  
ST JOHN'S HOUSE  
5 SOUTH PARADE  
SUMMERTOWN  
OXFORD OX2 7JL

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

FINANCIAL STATEMENTS

REGISTERED CHARITY NO. 278075

JOHN RADCLIFFE HOSPITAL  
OXFORD UNIVERSITY HOSPITAL NHS TRUST  
HEADINGTON OXFORD

THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL

THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL

FINANCIAL STATEMENTS

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

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**THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**  
**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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

**Legal and administrative details**

The League of Friends of the John Radcliffe Hospital is registered with the Charity Commissioners under No. 278075 as a Charitable Trust, and is constituted by a Deed of Trust.  
 The Charity Trustees, also being the Committee, for the year ended 31<sup>st</sup> March 2021 were:-

Chairman	Mr A Bax
Treasurer	Mr A Loehnis
Secretary	Mrs M Baker
Trustee	Mr P Oliver
Trustee	Mrs J Heath
Trustee	Mrs M Rhymes
Trustee	Mrs M Sims

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

Bankers: Lloyds Bank Plc, 1 High Street, Cartax, Oxford, OX1 4AA

Independent Examiner: Mrs H C Fanthome FCA, King Loose & Co., Accountants, St John's House, 5 South Parade, Summertown, Oxford, OX2 7JL

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

**Objects, organisation and activities**

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

**THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**  
**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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

The premises from which the League operates were previously provided rent free by the hospital. In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, which runs initially to 31<sup>st</sup> March 2020, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital. The distribution is to be agreed jointly between the committees of the respective parties, and any shortfall in one year is to be made good by the end of the next year.

The Charity is dependent on approximately 83 volunteers, who are mainly retired people, to service the cafeteria and tea bar. In addition, there were five paid staff during the year; these individuals held the posts of manager and 4 general assistants.

The annual subscription is now waived.

The majority of the Charity's funds are provided from the sale of refreshments and goods sold in the cafeteria and tea bar, together with monies received as donations, bequests and gifts. There are no other significant activities.

Day to day administration of the cafeteria and tea bar is delegated to the paid staff, with overriding decision making by the Trustees. The Trustees meet on a regular basis to discuss the League's affairs. Additionally, there is a specific "Bids Committee", to deal with the requests from the hospital for equipment etc; the Bids Committee meets on a more or less quarterly basis to consider these issues.

**Public benefit**

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

**Trustees appointment and training**

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

Induction and training of new Trustees is informal, mainly covered by word of mouth and attendance at meetings where policy decisions are taken, and matters of concern discussed. There is no specific training policy, although certain of the Trustees attend meetings of "Attend" (formerly the National Association of Friends) and circulate information from such meetings to the other Trustees. Additionally, some of the volunteers and Trustees have attended environmental food hygiene courses periodically.

**THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**  
**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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

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

The Charity has provided medical and related equipment totalling £80,891, from unrestricted funds, during the year, for which a list is included with these accounts. At 31<sup>st</sup> March 2021, gifts had been promised to the hospital totalling approximately £NIL, which items were based upon committed bids not yet invoiced or paid for by that date.

The Oxford University Hospital NHS Trust formerly consisted of four major hospitals: Churchill, John Radcliffe, Radcliffe Infirmary and Horton. During a previous year the Radcliffe Infirmary, which had provided health care for more than two centuries, closed and the services were divided between the John Radcliffe and Churchill hospitals; this was in addition to ongoing rationalisation and improvements to the John Radcliffe Hospital itself. It is therefore apparent that our funds may well continue to be called upon to provide additional comforts and equipment to cover a much-expanded hospital providing many new services.

**Finances and reserves policy**

The attached financial statements show the current state of the finances which the Trustees consider to be sound, although clearly impacted by the coronavirus pandemic.

The balance shown on unrestricted income funds amounted to £41,433. It is the policy of the Charity to maintain unrestricted funds, which are the free reserves of the Charity, at a level which maintains the Charity's capability to respond to any urgent hospital requirements.

**Investment policy**

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

**THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**  
**ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

1(c)

**Risk management**

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

The principal risks faced by the charity are:

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

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

**Statement of Trustees' responsibilities**

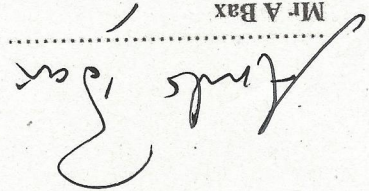
The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Committee



Mr A Bax  
Chairman

INDEPENDENT EXAMINERS' REPORT

THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL

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

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2021, which are set out on pages 3 to 12.

Respective responsibilities of the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:-

- a) Examine the accounts under Section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commissioner under Section 145(5)(b) of the 2011 Act; and
- c) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commissioners. 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 you as 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 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

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

Mrs H C Fanthome FCA

Dated:.....

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

**STATEMENT OF FINANCIAL ACTIVITIES**

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

	2021 £	2020 £
<b>Unrestricted Funds/</b>		
<b>Total Funds</b>	<b>127,865</b>	<b>127,865</b>
<b>Income and Endowments from</b>		
Donations, legacies, etc	862	1,602
Other trading activities	(38,302)	123,766
Income from investments – Bank Interest	27	286
Other income – CJRS (furlough) receipts	17,202	2,211
<b>Total income and endowments</b>	<b>(20,211)</b>	<b>127,865</b>
<b>Expenditure on</b>		
Charitable activities	80,891	144,184
Gifts to hospital, etc	3	-
Costs incurred in furtherance of the Charity's activities	8,545	17,992
<b>Total resources expended</b>	<b>89,436</b>	<b>162,176</b>
<b>Net (expenditure) for the year, being net movement in funds</b>	<b>(109,647)</b>	<b>(34,311)</b>
<b>Fund balances brought forward</b>	<b>151,080</b>	<b>185,391</b>
<b>Fund balances carried forward</b>	<b>41,433</b>	<b>151,080</b>

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

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

**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2021**

	2021	2020
	£	£
<b>Current assets</b>		
Stock	2,500	3,750
Debtors	2,736	3,646
Cash at bank and in hand	65,367	181,009
	<u>70,603</u>	<u>188,405</u>
<b>Current liabilities</b>		
Creditors falling due within one year	29,170	37,325
	<u>29,170</u>	<u>37,325</u>
<b>Net current assets</b>	41,433	151,080
<b>Net assets</b>	41,433	151,080
<b>Represented by</b>		
Unrestricted income funds	12	151,080
	<u>41,433</u>	<u>151,080</u>

The foregoing is approved:

Chairman

Treasurer

Trustee

Dated 02-03-2022

**1. Accounting policies**

(a) **General Information**  
These financial statements have been presented in Pound Sterling as this is the currency of the primary economic environment in which the Charity operates.

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

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

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

(c) **Activities**  
The financial statements include the results of the charity's operations as described in the trustees' annual report.

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

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

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

**3. Net catering income**  
Catering income is reflected at gross takings level, with output value added tax in respect of the year being recorded as a direct cost of sale.

1. Accounting policies cont'd

(e) **Expenditure recognition**  
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be reliably measured.

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

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

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

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

(g) **Stocks**  
Stocks are valued, at the lower of cost and net realisable value.

(h) **Financial Assets – Classified as Basic Financial Instruments**  
i) **Cash and cash equivalents.** Cash and cash equivalents include cash in hand, deposits held with banks, and other short term highly liquid investments with original maturities of three months or less.  
ii) **Trade and other receivables.** Trade and other receivables that are receivable within one year are measured at the undiscounted amount of the cash expected to be received, net of any impairment.  
iii) **Trade and other payables.** Trade and other payables that are payable within one year are measured at the undiscounted amount of the cash expected to be paid.

(i) **Fund accounting**  
Unrestricted funds comprise those funds which the trustees are free to use in accordance with the objects of the charity, as defined in the constitution.

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

1. Accounting policies cont'd

(j) **Volunteers**  
The value of the enormous contributions made by volunteers is not incorporated into these financial statements.

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

(l) **Premises Costs**  
The premises from which the League operates were previously provided rent free by the hospital. In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, which runs initially to 31<sup>st</sup> March 2020, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital.

The distribution is to be agreed jointly between the committees of the respective parties, and any shortfall in one year is to be made good by the end of the next year.

(m) **Pension Costs**  
The charity operates a defined contribution pension scheme in respect of the salaried employees. The scheme's assets are held by independent managers. The pension charge represents the amounts payable by the charity to the scheme in respect of the year.

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

In common with similar enterprises, the Covid 19 lockdown at the end of March 2020 hit the League hard. In accordance with government regulations, the Café and Tea Bags were shut. Paid staff were furloughed, and the minimal amount of perishable stocks disposed of prior to the year end. This situation persisted into the 2020/21 year, with the League's operations opening whenever possible, but on a limited basis

As there was no significant effect on the carrying value of the assets, the Trustees have concluded that the going concern basis remains appropriate, but, clearly, the resumption of activities to previous levels remains, at best, uncertain, and is also dependent upon the rent position, about which further details are provided in note 14(c).

The trustees have concluded that the going concern basis remains appropriate.

THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

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

	2021	2020
	£	£
<b>2. Other Trading Activities</b>		
Gross takings	102,055	516,902
Cost of sales	61,268	297,509
Gross profit	40,787	219,393
Less:		
Salaries	(76,835)	(83,675)
Laundry	(698)	(1,357)
Travel allowances	(649)	(1,301)
Equipment etc	(907)	(4,311)
Recruitment	-	(4,983)
Net catering (deficit)/income	(38,302)	123,766
<b>3. Gifts to Hospital etc</b>		
Annual Tea party/AGM etc	-	1,573
Hospital comforts/gifts (note 16)	80,891	137,681
Catereria refurbishment	-	4,930
Other Donations	-	-
	80,891	144,184
<b>4. Costs incurred in furtherance of the charity's activities</b>		
Insurance	-	116
Stationery and general expenses	4,051	8,283
Independent Examiner's fees	3,282	2,895
Stocktakers' and Professional fees	-	352
Attend subscription	974	935
Website Costs	238	3,911
Marketing	-	1,500
	8,545	17,992
<b>Unrestricted funds/</b>		
<b>Total funds</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>

THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

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

Staff costs	2021	2020	No
<p>5. The average number of employees, analysed by function, was:</p>			
Administration and general assistants	5	5	5
<p>The analysis of costs is as follows:</p>			
Wages and salary costs	74,145	80,315	
Social security costs (net of Employer's Allowance)	1,255	2,364	
Pension contributions	1,435	996	
	<u>76,835</u>	<u>83,675</u>	
<p>6. No employee earned more than £60,000 per annum.</p>			
Pension Costs			
<p>6. The charity operates a defined contribution pension scheme in respect of the salaried employees. The scheme's assets are held by independent managers. The pension charge represents the amounts payable by the charity to the scheme in respect of the year.</p>			
<p><u>Trustees remuneration and expenses</u></p>			
<p>7. None of the Trustees, nor anyone connected with them, received any remuneration from the Charity.</p> <p>Occasional, low value, reimbursements are made to the Trustees in respect of expenses incurred on behalf of the Charity.</p>			
8. Stock	2021	2020	
Stock of goods for resale	2,500	3,750	
9. Debtors	2021	2020	
Acrued interest income	-	20	
Prepaid expenses	1,440	1,415	
Other debtors	1,296	2,211	
	<u>2,736</u>	<u>3,646</u>	



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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

14.

**Contingent liabilities and commitments**

- a) In the opinion of the Trustees, there were no contingent liabilities at 31<sup>st</sup> March 2021.
- b) Regarding commitments, gifts had been promised to the hospital totalling approximately £NIL, at the year end date, which items were based on committed bids but were not yet invoiced or paid for at that date.
- c) In April 2014, a new premises lease was created between Oxford University Hospitals NHS Trust and the League. Under the terms of this lease, which runs initially to 31<sup>st</sup> March 2020, a peppercorn rent is chargeable, but the League is committed to donations of not less than £50,000 per year to the Trust, for the benefit of clinical services at the hospital.

The distribution is to be agreed jointly between the committees of the respective parties, and any shortfall in one year is to be made good by the end of the next year.  
There is no shortfall in relation to the 2020/21 year.

15.

**Related party disclosures**

There are no related party transactions requiring disclosure.

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

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

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

12.

		£
16.	<u>Schedule of gifts to hospital</u>	
	40 chairs for women's centre	17,132
	Tuition fees contribution – Foundation level communication skills workshops	6,000
	Sonosite Edge II ultrasound system	18,606
	Centaban cream and other Covid19 related items, including general donation	20,446
	Hitachi equipment	14,995
	Computer equipment and other miscellaneous items	3,712
	<b>Total</b>	<u>80,891</u>

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

**TRADING ACCOUNT & INCOME AND EXPENDITURE ACCOUNT**

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

	2021	2020
	£	£
<b>Trading account</b>		
Income:		
Cafeteria	96,368	392,642
Tea bar	5,687	124,260
	<u>102,055</u>	<u>516,902</u>
Cost of sales:		
Stock of goods at start of year	3,750	5,148
Purchases	47,803	244,051
Less: Stock of goods at end of year	(2,500)	(3,750)
Value added tax on takings	12,215	52,060
	<u>61,268</u>	<u>297,509</u>
<b>Gross profit</b>	<u>40,787</u>	<u>219,393</u>
<b>Other income and expenditure</b>		
Other income:		
Bank interest income	27	286
Donations	862	1,602
CJRS (furlough) money	17,202	2,211
	<u>18,091</u>	<u>4,099</u>
Less overheads:		
Salaries and Pension Costs	76,835	83,675
"Attend" subscription	974	935
Laundry	698	1,357
Administration (incl. repairs and stationery)	2,529	4,547
Travelling allowances	649	1,301
Equipment purchases and maintenance	907	4,311
Insurances	-	116
Annual Tea, New Year and AGM parties etc	-	1,573
Sundry expenses (incl. bank charges)	1,522	3,736
Independent Examiners costs	3,282	2,895
Stocktaker's and professional fees	-	352
Gifts to hospital (note 16)	80,891	137,681
Other donations	-	-
Cafeteria refurbishment	-	4,930
Website costs	238	3,911
Recruitment	-	4,983
Marketing	-	1,500
	<u>168,525</u>	<u>257,803</u>
	<u>(109,647)</u>	<u>(34,311)</u>