

**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**

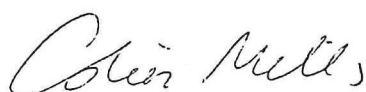
The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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/</u> <u>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
<b>Costs incurred in furtherance of the trading activities</b>			
	3	234,093	186,143
		<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.

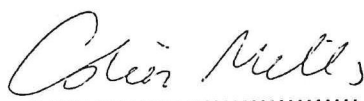


**THE LEAGUE OF FRIENDS OF THE JOHN RADCLIFFE HOSPITAL**

**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>Net assets</b>		<u><u>100,059</u></u>	<u><u>68,665</u></u>
<b><u>Represented by</u></b>			
Unrestricted income funds		<u><u>100,059</u></u>	<u><u>68,665</u></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
	<u>          </u>	<u>          </u>



**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**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
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
	<hr/>	<hr/>
	<b>234,093</b>	<b>186,143</b>
	<hr/>	<hr/>

**4. Staff costs**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>No</b>	<b>No</b>
<b>The average number of employees, analysed by function, was:</b>		
Administration and general assistants	<hr/> 3	<hr/> 4
	<hr/>	<hr/>
<b>The analysis of costs is as follows:</b>	<b>£</b>	<b>£</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
	<hr/>	<hr/>
	<b>76,851</b>	<b>74,646</b>
	<hr/>	<hr/>

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
		<hr/>
<b>Net book value</b>		
At 31 March 2023		5,952
		<hr/> <hr/>
<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
	<hr/>	<hr/>
<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
	<hr/>	<hr/>
	13,214	4,351
	<hr/> <hr/>	<hr/> <hr/>
<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
	<hr/>	<hr/>
	126,757	100,983
	<hr/> <hr/>	<hr/> <hr/>

**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>
	£	£
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>
	£	£
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/>