

**GROUP REPORT OF THE TRUSTEES AND CONSOLIDATED
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 JULY 2023
FOR
THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL**

Registered Charity number: 512077

**LYONS & CO LTD
CHARTERED ACCOUNTANTS
STOCKTON-ON-TEES**

**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL**

**FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023**

CHARITY INFORMATION

Charity name: The James Cook University Hospital Voluntary Services Council

Charity registration number: 512077

Registered office: The Coffee Lounge
James Cook University Hospital
Marton Road
Middlesbrough
TS4 3BW

Trustees:	Prof M Tremlett - President	
	Mrs K P Salkeld - Chairperson	
	Mr D Grahame -Vice Chairperson	
	Mrs R Gent - Secretary	Mrs J Ryder
	Mrs O Brown	Mrs P Fowler
	Mrs I I Dean	Mr B Dean
	Mrs L L Watson	Mr B Gent

Hospital Charity Representative

Mr P Atkins

Manager Mrs G A Oakley

Independent Examiner: Mr J R Lyons FCA
Lyons & Co Ltd
Chartered Accountants
23 Yarm Road
Stockton
TS18 3NJ

Bankers: HSBC
PO Box 117
60 Albert Road
Middlesbrough
TS1 1RS

Solicitors: Mr D Craig
Newbys Solicitors
407 Linthorpe Road
Middlesbrough
TS5 6JN

**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL**

**FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023**

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**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL**

**GROUP REPORT OF THE TRUSTEES
YEAR ENDED 31 JULY 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) FRS102 'Accounting and Reporting by Charities' effective 1 January 2019.

The Trustees present their report along with the financial statements of the council for the year ended 31 July 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 trust deed, the Charities Act 1993 and the Statement Of Recommended Practice: Accounting and Reporting by Charities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust.

The council develops, provides and maintains refreshment services for the benefit of patients, staff and visitors of the James Cook University Hospital. The hospital is run by the NHS Trust and close liaison is maintained between the NHS Trust and Council. The council actively raises funds and seeks to continue the provision of services to patients through careful stewardship of existing resources.

The names of the Trustees are shown on the company information page of the report. The Trustees meet at regular intervals. The Trustees serve for a period of three years and may be re-elected.

New Trustees, serve for a period of three years and are proposed and seconded by existing Trustees and may be re-elected. Sub groups are formed where necessary, to deal with specialist matters.

At regular Trustees' meetings, the council agrees the board strategy and areas of activity for council, including consideration of fund raising, service provision, reserves, risk management, policies and performance. The day to day administration of services is delegated to the volunteers who staff the Coffee Lounge, Craft Shop, Outpatients' Tea Bar, Radiotherapy and the office, and who are numbered among the Trustees.

The Trustees remain grateful to the volunteers who made sterling efforts to sustain all services over the last twelve months. Unfortunately volunteers were not allowed to work in the coffee lounge due to ongoing covid restrictions.

The Trustees keep the skill requirements for the council under review and in the event that a member permanently retires or additional new members are required, the trustees actively seek to recruit new council members. New members of the council may be sought by open advertisement or through a dialogue with major donors or operational partners.

The induction process for any newly appointed Council members is based upon the induction procedures practiced over many years and overseen by the Chair of Trustees.

The goal of the charity's pay policy is to offer fair pay to attract and keep appropriately qualified staff to lead, manage, support and deliver the charity's aims. The trustees are ultimately responsible for setting remuneration levels for the charity's most senior staff. To set appropriate pay and rewards for these staff requires making informed judgments and following the charity's governance and constitutional arrangements.

The Council wholly owns a trading company, JCUHVS Limited, to carry out the trading activities of the Council. The company gift aids its profits to the Council. The Company's trading year ends on 31 July 2023 and is the same as the Council's year. The Coronavirus forced the café to close in March 2020 to general staff and visitors. The company continued to provide services including breakfasts, lunches and sandwiches to the medical staff and patients on the coronavirus wards.

The Council monitor the Company's performance at monthly board meetings.

**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL
GROUP DIRECTOR'S AND TRUSTEES REPORT
YEAR ENDED 31 JULY 2023**

RISK STATEMENT

The trustees have considered the major risks to which the Council is exposed and have reviewed those risks and established systems and procedures to manage those risks. The Trustees consider the recruitment and retention of volunteers to constitute the council's major risk. Continual efforts are made to recruit new volunteers and to match volunteers' needs with operational requirements. Staff and volunteers work well together. The restaurant has competition from Costa Coffee and Marks & Spencers but after an initial affect on turnover, neither operation has substantially affected the provision of services.

The recording of sales and regular reconciliation of income statements has resulted in improved management of the coffee lounge and craft shop. The coffee lounge faces the usual risks faced by a cash operation and the Council monitors cash handling carefully and looks for ways of minimising risk of cash loss. Mrs G Oakley plays a pivotal role in maintaining standards and effective support services and minimising the risk of non compliance in environmental health.

OBJECTIVES AND ACTIVITIES

The council has, as in previous years, striven to maintain its aims and objectives are laid down in our constitution, that is to promote our charitable status for the benefit of patients, both resident and non resident at the James Cook University Hospital, relatives and friends of such patients, persons employed at the hospital and persons concerned with patients (whether resident or non resident). The Council also supports the advancement of education in all fields and the preservation of health and the relief of patients' distress and sickness, and supports all persons employed at the hospital by way of facilities for the provision and purchase of food and drink.

The Council operates on a non profit making basis using available funds for the benefit of the hospital patients, visitors and staff through a series of presentations to the NHS Trust ranging from flowers and pictures to educational aids and medical equipment.

The trustees have paid due regard to Charity Commission guidance on public benefit in determining their objectives and activities.

ACHIEVEMENT AND PERFORMANCE

Service Provision

The Volunteer's coffee lounge throughout the year supports the hospital with its charity work. We provide tea, coffee and beverages to departments who regularly deliver bad news to patients and their relatives. Main outpatients, Macmillan cancer services, and the Oncology department. We provide provisions to patient's relatives, whilst they register the death of loved ones in the Bereavement services department. Women and Children relative rooms, Neonatal rooms and Residence relative rooms are provided with tea and coffee making facilities. The charity supports the Trusts Dragonfly scheme within the hospital, a voucher is issued to relatives who have relatives on end of life, which entitles them to a free hot drink with a cake or a scone in the coffee lounge. We also provide to the scheme bottled water and biscuits for relatives who are at the bed side of the patient. We are often asked to provide beverages for friends of the hospital who are donating monies that they have raised to benefit departments within the hospital, this is always recognised by thanks in the hospital magazine and on the hospital's website. The coffee lounge supports the A&E department every Friday, provisions which are left at the end of the working week are taken to the A&E staff room and placed in the staff fridge for staff to eat through the night. The Coffee lounge now supports the hospital staff with hosting an Eco Shop on a Tuesday, this enables staff to access food at reasonable cost that would otherwise end up in land fill, we also receive free publicity from the hospital for this service.

Monitoring Achievement

The performance measures used by the Council consist of reviewing budget to actual financial reports, and include a regular discussion of equipment and funding requests received from various hospital departments. The overall throughput of patients, visitors and staff to the coffee lounge is indicated by the sales figures which are regularly reviewed on a monthly and weekly basis.

**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL**

**GROUP DIRECTOR'S AND TRUSTEES REPORT
YEAR ENDED 31 JULY 2023**

FINANCIAL REVIEW

Reserves Policy

The Council ensures that sufficient reserves are maintained to allow the charity to continue to undertake its day to day activities, should any unforeseen circumstances arise. In addition it is the Council's intention to ensure that additional reserves are maintained should a department within the James Cook University Hospital require an item of medical equipment urgently.

Principal Funding Sources

The Council is reliant upon operating surpluses from both the coffee lounge and the craft shop for regular income. In addition, where "free refreshments" are provided around the hospital, there is always a donation box available and these have generated significant sums. However, receipt of refreshments around the hospital is not dependent upon making a donation. Funds held by the council have increased by £9,833 in the year.

Work carried out during the current year

The Volunteers coffee lounge throughout the year continued to support the hospital with its charity work. We provided provisions to the Bereavement services for comfort to relatives of deceased patients whilst registering their deaths. The oncology department has been supported with provisions, to patients whilst been given serious information with regards to their illness. The Women & children's relative rooms along with the resident's relative rooms have been provided with provisions, again for families staying on site to be with seriously ill patients. We also have supported various outpatient's clinics when receiving bad news, they are able to have a hot drink etc.

FUTURE DEVELOPMENTS

An acute shortage of volunteers remains the Council's main concern. Reduced numbers of volunteers experience increased workload and associated difficulties. Aggressive volunteer recruitment strategies have been attempted, but still the shortage remains.

The Council continue efforts to find ways of helping to improve the hospital environment for patients, visitors and staff. The Council holds frequent meetings with the NHS Trust, fundraising team. It is anticipated that through this medium more opportunities for funding will become clear and charity funds targeted more effectively to benefit the public using the hospital.

ON BEHALF OF THE BOARD:

Mrs K P Salkeld
Chairperson

29 February 2024

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES**ON THE UNAUDITED FINANCIAL STATEMENTS OF
THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL****YEAR ENDED 31 JULY 2023**

I report to the charity trustees on my examination of the accounts for the year ended 31 July 2023 set out on pages five to eleven.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

(1) the accounting records were not kept in accordance with section 130 of the Charities Act; or

(2) the accounts do not accord with those records; or

(3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Lyons FCA

**Lyons & Co Ltd
Chartered Accountants and
Registered Auditors**

29 February 2024

**23 Yarm Road
Stockton on Tees
TS18 3NJ**

**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 JULY 2023**

	Notes	Total Funds 2023 £	Total Funds 2022 £
INCOME			
Incoming resources from generated funds			
Voluntary Income			
Donations and contributions	2	-	-
Activities for generating funds			
Coffee lounge and drinks bar income	3	491,194	289,276
Legacy donation		721	10
Total incoming resources		<u>491,915</u>	<u>289,286</u>
EXPENDITURE			
Costs of generating funds	4	470,318	320,303
Charitable activities	4	10,000	10,000
Other costs	4	1,764	1,302
Total resources expended		<u>482,082</u>	<u>331,605</u>
Net movement in funds		9,833	(42,319)
RECONCILIATION OF FUNDS			
Total funds brought forward		15,309	57,628
Total funds carried forward		<u><u>25,142</u></u>	<u><u>15,309</u></u>

All income and expenditure was unrestricted

**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING AN INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 JULY 2023**

	Notes	Total Funds 2023 £	Total Funds 2022 £
INCOME			
Incoming resources from generated funds			
Voluntary Income	3	721	10
Total incoming resources		<u>721</u>	<u>10</u>
EXPENDITURE			
Costs of generating funds			
Charitable activities	4	10,000	10,000
Other costs		1,827	1,338
Total resources expended		<u>11,827</u>	<u>11,338</u>
Net movement in funds		(11,106)	(11,328)
RECONCILIATION OF FUNDS			
Total funds brought forward		46,300	57,628
Total funds carried forward		<u><u>35,194</u></u>	<u><u>46,300</u></u>

All income and expenditure was unrestricted

**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL**

**BALANCE SHEET
AS AT 31 JULY 2023**

		GROUP		CHARITY	
	Notes	2023 £	2022 £	2023 £	2022 £
Fixed Assets					
Fixtures and fittings	5	8,469	6,215	-	-
Investments	6	-	-	2	2
		<u>8,469</u>	<u>6,215</u>	<u>2</u>	<u>2</u>
Current assets					
Stocks		9,464	7,117	-	-
Debtors	7	53,755	35,782	36,230	47,478
Cash at bank and in hand		41,606	23,201	678	20
		<u>104,825</u>	<u>66,100</u>	<u>36,908</u>	<u>47,498</u>
Creditors: amounts falling due within one year	8	<u>(65,003)</u>	<u>(24,252)</u>	<u>(1,716)</u>	<u>(1,200)</u>
Net current assets		<u>39,822</u>	<u>41,848</u>	<u>35,192</u>	<u>46,298</u>
Creditors: amounts falling due after more than one year	9	<u>(23,149)</u>	<u>(32,754)</u>	<u>-</u>	<u>-</u>
Net assets		<u><u>25,142</u></u>	<u><u>15,309</u></u>	<u><u>35,194</u></u>	<u><u>46,300</u></u>
Capital and Reserves					
Unrestricted		<u>25,142</u>	<u>15,309</u>	<u>35,194</u>	<u>46,300</u>
Total funds		<u><u>25,142</u></u>	<u><u>15,309</u></u>	<u><u>35,194</u></u>	<u><u>46,300</u></u>

The charity is entitled to exemption from audit under Section 144(2) of the Charities Act 2011 for the year ended 31 July 2023.

The trustees acknowledge their responsibilities for:-

- (a) ensuring that the charity keeps accounting records that comply with Section 41 of the Act.
- (b) preparing financial statements which accord with the accounting records, comply with the accounting of the Act and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities.

The financial statements were approved by the Board of Trustees on 29 February 2024 and were signed on its behalf by:

Mrs KP Salkeld
Chairperson

**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023**

1 Accounting policies

Basis of accounting

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

The statement of financial activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking.

The financial statements are prepared on a going concern basis under the historical cost convention, with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The trustees consider that there are no material uncertainties about the charitable Company's ability to continue as a going concern.

Income

All incoming resources, including grants for the purchase of fixed assets, and other income are accounted for net of value added tax in the Statement of Financial Activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included.

The Charity received government grants in respect of the Coronavirus Job Retention Scheme. These grants are recognised at the fair value of the asset received or receivable when there is a reasonable assurance that the Charity will comply with the conditions attached to them. The grants were recognised using the accrual model.

Expenditure

Liabilities are recognised as expenditure (excluding vat) as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Tangible fixed assets

Depreciation is provided at 25% p.a on a reducing balance to write off each asset over its expected useful life.

Investments are included within the balance sheet at their original cost.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of one year or less from the date of acquisition or opening of the deposit or similar account.

Stocks

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

Pension contributions

The subsidiary company operates a defined contribution pension scheme. Contributions payable to the company's scheme are charged to profit or loss in the period to which they relate.

2 Income, Donations and Contributions

Group

No donations or contributions received in 2023 or 2022.

**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023**

3 Incoming Resources from Charitable Activities

	Total Funds 2023 £	Total Funds 2022 £
Group		
Coffee lounge and bar	491,194	289,276
	<u>£</u>	<u>£</u>
Charity		
Donation from JCUHVS Limited	-	-
Donations	721	10
	<u>721</u>	<u>10</u>

4 Resources Expended

	Costs of Generating Funds £	Charitable Activities £	Governance Costs £	Total 2023 £	Total 2022 £
Consolidated					
Costs directly allocated to activities					
Coffee lounge and tea bar	399,488	-	-	399,488	263,261
Wages	42,942	-	-	42,942	39,003
Travel and subsistence	994	-	-	994	928
Rent	-	10,000	-	10,000	10,000
Repairs and maintenance	4,212	-	-	4,212	1,219
Bookkeeping and accountancy	4,084	-	-	4,084	3,126
Independent Examiners fee	-	-	1,764	1,764	1,302
Legal and professional fees	-	-	-	-	40
Office and marketing expenses	12,304	-	-	12,304	7,189
Insurance	2,445	-	-	2,445	2,388
Loan interest	1,043	-	-	1,043	1,131
Depreciation	2,806	-	-	2,806	2,018
	<u>470,318</u>	<u>10,000</u>	<u>1,764</u>	<u>482,082</u>	<u>331,605</u>

**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023**

5 Fixed Assets

	Fixtures and Fittings £
Net book value at 31 July 2022	6,215
Additions	5,060
Depreciation for year	(2,806)
Net book value at 31 July 2023	<u>8,469</u>

6 Investments

The James Cook University Hospital Voluntary Services Council holds 2 £1 ordinary shares (100% of the issued share capital) in JCUHVS Limited company number 6963652 and registered office The Coffee Lounge, James Cook University Hospital, Middlesbrough, TS4 3BW.

7 Debtors

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade debtors	53,430	23,678	-	-
Prepayments	325	12,104	-	-
Due from group undertaking	-	-	36,230	47,478
	<u>53,755</u>	<u>35,782</u>	<u>36,230</u>	<u>47,478</u>

8 Creditors: amounts falling due within one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Bank loan	10,648	10,648	-	-
Trade creditors	30,570	2,288	-	-
Taxation and social security	11,822	3,770	-	-
Accruals	11,963	7,546	1,716	1,200
	<u>65,003</u>	<u>24,252</u>	<u>1,716</u>	<u>1,200</u>

9 Creditors: amounts falling due after more than one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Bank loan	23,149	32,754	-	-
	<u>23,149</u>	<u>32,754</u>	<u>-</u>	<u>-</u>

10 Trustees Remuneration and benefits

There were no trustees' remuneration, other benefits or expenses paid for the years ended 31 July 2023 or 31 July 2022.

**THE JAMES COOK UNIVERSITY HOSPITAL
VOLUNTARY SERVICES COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 JULY 2023**

11 Subsidiary Company

The charity has one trading subsidiary, JCUHVS Limited, to which the operation of the coffee shop was transferred on 1st April 2011. Its results for the year ended 31st July 2023 were as follows:-

	2023	2022
	£	£
Gross Income	491,194	289,276
Expenditure	<u>470,255</u>	<u>320,267</u>
Result before Gift Aid	20,939	(30,991)
Gift Aid to the charity	<u>-</u>	<u>-</u>
Profit/(Loss)	<u><u>20,939</u></u>	<u><u>(30,991)</u></u>

The net liabilities of the subsidiary at 31st July 2023 were £10,863.

12 Staff costs

	2023	2022
	£	£
Wages and salaries	155,610	115,508
Social security costs	4,966	2,759
Other pension costs	<u>2,608</u>	<u>1,652</u>
	<u><u>163,184</u></u>	<u><u>119,919</u></u>

There were no employees that received any employee benefits during the year.

The average number of employees during the year was as follows:

	2023	2022
Coffee lounge and bar staff	9	8
Office staff	<u>1</u>	<u>1</u>
	<u><u>10</u></u>	<u><u>9</u></u>

13 Net income/(Expenditure)

Net income/(Expenditure) is stated after charging/(crediting):

Depreciation - owned assets	2,806	2,018
Independent examiner's fees	<u>1,764</u>	<u>1,302</u>

14 Related party transactions

There were no related party transactions during the current year with JCUHVS Limited.

15 Employee pension obligations

The charity's subsidiary operates a contributory defined contribution pension scheme for all employees. The charge for the year amounted to £2,608 (2022 - £1,652). There was nothing outstanding at the year end.