

**THE LEAGUE OF HOSPITAL FRIENDS**  
**- INVERCLYDE**  
**A C C O U N T S**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

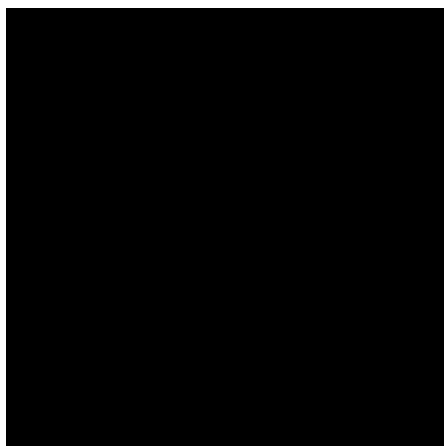
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**Scottish Charity No. SC001318**

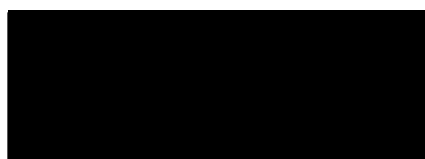
**THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE**  
**Year ended 30 September 2024**

**GENERAL INFORMATION**

**TRUSTEES**



**PRINCIPAL OFFICE**



**INDEPENDENT EXAMINER**



Welsh Walker Limited  
Chartered Accountants  
179A Dalrymple Street  
Greenock  
PA15 1BX

**BANKERS**

Bank of Scotland plc  
64/66 West Blackhall Street  
Greenock  
PA15 1XG

**SCOTTISH CHARITY NUMBER**

SC001318

**THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE**  
**Year ended 30 September 2024**

**Trustees Annual Report and Accounts for the year ended 30 September 2024**

The Trustees submit their Report and Financial Statements for the year ended 30 September 2024. The financial statements are prepared in accordance with the accounting policies set out on page 9 and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities (effective January 2019).

**OUR PURPOSES AND ACTIVITIES**

The objectives of The League of Hospital Friends - Inverclyde are to encourage an interest in the well being of patients/staff in hospitals in Inverclyde managed by NHS Greater Glasgow and Clyde.

**ACHIEVEMENTS AND PERFORMANCE**

**Summary of the main achievements during the year**

The overall result is a surplus of £28,072 compared to a surplus of £34,219 in 2023.

This result is after we were able to spend £123,002 (2023 - £73,795) on patients and community amenities.

**FINANCIAL REVIEW**

**Reserves policy and going concern**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level not less than three months unrestricted expenditure and also to enable the Charity to react to a need at short notice without having to wait to raise additional funds. This also ensures sufficient funds to cover management, administration and support costs, and for the disbursement for patient amenities at short notice.

The Charity is fortunate to enjoy strong cashflow because it trades with only few interruptions throughout the entire year and receives immediate credits for both cash and credit card transactions. The level of trading receipts in the year have been noticeably higher than the previous year. The Charity understands that it has to meet the need of more and bigger bids from hospital departments while ensuring sufficient funds are retained to meet the Tea Bar's ongoing regular day to day expenditure. This has enabled the Charity to cope comfortably with the bids at a higher level than had been the case pre-covid.

**THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE**  
**Year ended 30 September 2024**

**Trustees Annual Report and Accounts for the year ended 30 September 2024 (cont'd)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity number: SC001318

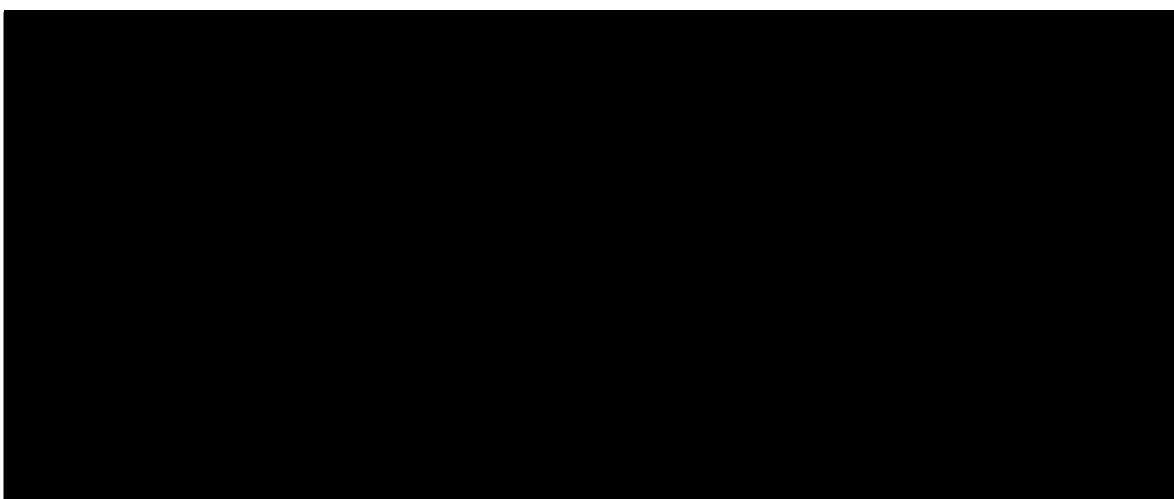
**Our Advisors**

Independent Examiners: [REDACTED] Welsh Walker Limited, 179A Dalrymple Street, Greenock,  
PA15 1BX

Bankers: Bank of Scotland plc, 64-66 West Blackhall Street, Greenock, PA15 1XG

**Trustees**

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



**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution and objects**

The League of Hospital Friends – Inverclyde is a recognised Scottish Charity which is governed by a Constitution.

**Methods of recruiting and appointing new trustees**

Trustees are appointed from within the local community and are usually identified by existing Trustees as being individuals who are interested in the aims of the League of Hospital Friends and can contribute to meeting these aims.

**Details of any outside party who can appoint trustees**

No outside parties can appoint Trustees.

**Related parties and co-operation with other organisations**

The charity receives a grant from Inverclyde Council of 50% of the cost of transportation of patients to hospital, one of the other projects of the charity.

**THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE**  
**Year ended 30 September 2024**

**Trustees Annual Report and Accounts for the year ended 30 September 2024 (cont'd)**

**Plans for future periods**

The Trustees recognise the need to ensure that the prices charged to Tea Bar Customers are constantly monitored to ensure that increased costs from suppliers are passed on. Going forward there is a real need to maintain a healthy margin to enable bids to continue to be funded.

Also given the reduction in some services and clinics provided at Inverclyde Royal Hospital in recent years the Trustees consider that the Tea Bar has probably reached its maximum capacity in terms of generating income.

As a result, consideration is being given as to how to generate higher levels of donations as well as having other fundraising activities to enable the Charity to meet the continuing level of increased bids being submitted by Inverclyde Royal Hospital wards and departments.

**Payments made to Trustees**

The Charity reimbursed expenses to three Trustees during the year, totalling:

2024	2023
£905	£871

**Risk Management**

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established so that the necessary steps can be taken to lessen these risks.

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

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

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and for the prevention and detection of fraud and other irregularities.

**THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE**  
**Year ended 30 September 2024**

**Trustees Annual Report and Accounts for the year ended 30 September 2024 (cont'd)**

**Statement as to disclosure to our independent examiners**

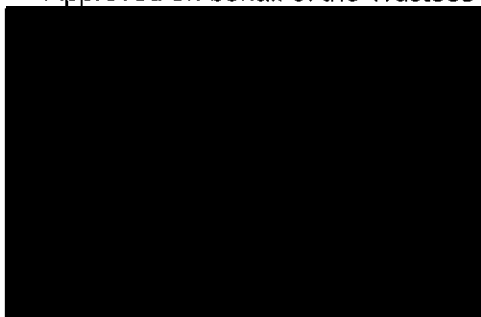
In so far the trustees are aware at the time of approving the trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- the trustees, having made enquiries of their fellow trustees and the independent examiner that they ought to have individually taken, have each taken steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of the information.

**INDEPENDENT EXAMINER**

The Trustees are recommending that [REDACTED] Welsh Walker Ltd, Chartered Accountants, continues as Independent Examiner and a resolution to re-appoint him and authorising the Trustees to fix Welsh Walker's remuneration will be proposed at the Meeting of the Trustees.

Approved on behalf of the Trustees on 8<sup>th</sup> May 2025.



## THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 30 September 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming Resources</b>				
<b>Incoming Resources from:</b>				
Donations & Subscriptions	2	9,999	9,999	9,558
Fundraising Income	3	360,678	360,678	292,940
Grants - Transport		590	590	1,372
<b>Total Incoming Resources</b>		<b>371,267</b>	<b>371,267</b>	<b>303,870</b>
<b>Expenditure on:</b>				
Raising Funds	4	212,928	212,928	187,535
Charitable Activities	5	123,202	123,202	74,795
Management and Administration Costs	6	7,065	7,065	7,321
<b>Total Resources Expended</b>		<b>343,195</b>	<b>343,195</b>	<b>269,651</b>
<b>Net Movement in Funds</b>		<b>28,072</b>	<b>28,072</b>	<b>34,219</b>
<b>Reconciliation of Funds:</b>				
Total Funds Brought Forward		105,666	105,666	71,447
<b>Total Funds Carried Forward</b>		<b>133,738</b>	<b>133,738</b>	<b>105,666</b>

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

All funds in 2023 were unrestricted in nature.

## THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE

## CASH FLOW STATEMENT

As at 30 September 2024

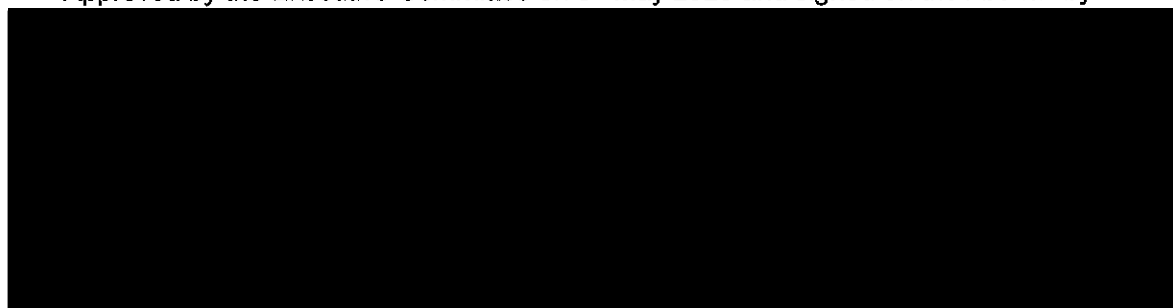
Reconciliation of Operating Surplus to Net Cash Inflow	Notes	Total Funds 2024 £	Total Funds 2023 £
<b>Operating Activities</b>			
Operating Surplus		28,072	34,219
Adjustments for:			
(Increase) / Decrease in Stock		-	( 350 )
(Increase) / Decrease in Debtors		( 850 )	( 407 )
Increase / (Decrease) in Creditors		2,169	4,377
Net Cash Inflow from Operating Activities		<u>29,391</u>	<u>37,839</u>
<b>Change in cash and cash equivalents in the year</b>		29,391	37,839
Opening Cash Funds	8	<u>120,692</u>	<u>82,853</u>
Closing Cash Funds	8	<u>150,083</u>	<u>120,692</u>



## THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE

BALANCE SHEET  
as at 30 September 2024

	£	2024 £	£	2023 £
<b>CURRENT ASSETS</b>				
<b>Stock</b>				
Tea Bar		600		600
<b>Debtors</b>				
Transport Debtor	1,617		1,027	
Debtor – card payments	<u>1,929</u>		<u>1,669</u>	
		3,546		2,696
<b>Bank</b>				
Main Account	90,946		73,045	
Tea Bar Account	58,862		47,372	
Cash Float	<u>275</u>		<u>275</u>	
		<u>150,083</u>		<u>120,692</u>
<b>Total Current Assets</b>		154,229		123,988
<b>LIABILITIES</b>				
<b>Creditors: amounts falling due within one year</b>				
VAT Liability	3,130		2,380	
Accruals	<u>17,361</u>		<u>15,942</u>	
		<u>( 20,491 )</u>		<u>( 18,322 )</u>
<b>Total assets less current liabilities</b>		<u>133,738</u>		<u>105,666</u>
<b>The funds of the charity:</b>				
<b>Unrestricted Income Funds</b>				
At 1 October	105,666		71,447	
Surplus for year	<u>28,072</u>		<u>34,219</u>	
<b>Total Charity Funds</b>		<u>133,738</u>		<u>105,666</u>

Approved by the Executive Committee on 8<sup>th</sup> May 2025 and signed on their behalf by -

**THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE**  
**Year ended 30 September 2024**

**Notes to the Accounts**

**1. ACCOUNTING POLICIES**

**a) Basis of accounting**

The Financial Statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Charity meets the definition of a public benefit entity under FRS102.

**b) Preparation of the accounts on a going concern basis**

The trustees have reviewed the position and consider the charity to be a going concern. The increased turnover for the year of £360,678 is at a level the trustees believe can be comfortably maintained and reinforces the view of the trustees that the going concern principle applies.

**c) Income**

**Donations and similar incoming resources**

Donations and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

**Sales**

Sales are included gross of Value Added Tax (VAT). Considerably less than 50% attract VAT which is calculated by the electronic till and the amount of output VAT is included as an expense.

**Donated Services**

In accordance with Charities SORP (FRS102), the general volunteer time is not recognised as income.

**d) Fund accounting**

Unrestricted funds comprise those funds which the Committee are free to use in accordance with the charitable objectives.

**e) Resources expended**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure. All costs have been directly attributed to one of the functional categories or resources expended in the Statement of Financial Activities.

**f) Stock**

Stock is valued at the lower of cost and net realisable value.

**g) 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 three months or less from the date of acquisition or opening of the deposit or similar account.

**THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE**  
**Year ended 30 September 2024**

**Notes to the Accounts (cont'd)**

**h) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount after allowing for any trade discount due.

**i) VAT**

The Accounts are prepared on a VAT inclusive basis with the payments due to HMRC being shown as an expense in the Statement of Financial Activities.

**2. DONATIONS & SUBSCRIPTIONS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations & Collections	9,843	9,436
Membership Subscriptions	156	122
	<u>9,999</u>	<u>9,558</u>

All funds are unrestricted

**3. FUNDRAISING INCOME**

Tea Bar	<u>360,678</u>	<u>292,940</u>
	<u>360,678</u>	<u>292,940</u>

All funds are unrestricted

**4. COST OF RAISING FUNDS**

Tea Bar Purchases	199,641	177,399
Value Added Tax	12,267	8,698
Miscellaneous Expenses	1,020	1,438
	<u>212,928</u>	<u>187,535</u>

All funds are unrestricted

**THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE**  
**Year ended 30 September 2024**

**Notes to the Accounts (cont'd)**

**5. CHARITABLE ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Patient & Community Amenities	121,903	70,790
Transport	1,099	3,005
Donations	200	1,000
	<u>123,202</u>	<u>74,795</u>

All funds are unrestricted

**6. MANAGEMENT AND ADMINISTRATION COSTS**

Annual Fees & Subscriptions	815	776
50th Anniversary Dinner	-	2,381
Independent Examiner Fee	1,810	1,610
Card Fees	4,114	2,240
Insurance	326	308
	<u>7,065</u>	<u>7,321</u>

All funds are unrestricted

**7. TAXATION**

As a Charity, The League of Hospital Friends - Inverclyde is exempt from tax on income and gains falling within section 1177 of the Corporation Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**8. NOTES TO THE CASH FLOW STATEMENT – NET CASH FUNDS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Main Account	90,946	73,045
Tea Bar	58,862	47,372
Cash Float	275	275
	<u>150,083</u>	<u>120,692</u>

**9. ANALYSIS OF FUNDS BETWEEN RESERVES**

All the funds of the charity are unrestricted.

**10. FINANCIAL COMMITMENTS**

At 30 September 2024 the Trustees in recognition of the continuing increase of the levels of business had committed to a spend of £132,818 for equipment as requested by departments operating within Inverclyde Royal Hospital.

179A Dalrymple Street  
Greenock  
PA15 1BX  
Tel. 01475 722233

**WELSH WALKER**  
Chartered Accountants

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LEAGUE OF HOSPITAL FRIENDS – INVERCLYDE**

I report on the accounts of the charity for the year ended 30 September 2024, which are set out on pages 6 to 11.

**Respective responsibilities of trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

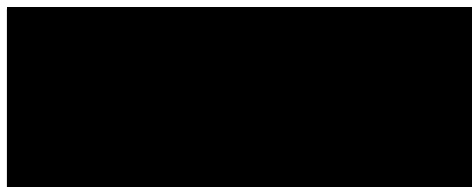
**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations (as amended). 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of 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 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations 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.



8<sup>th</sup> May 2025

Welsh Walker Limited  
179A Dalrymple Street  
GREENOCK  
PA15 1BX

**THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE****DETAILED INCOME AND EXPENDITURE ACCOUNT  
for the year ended 30 September 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Donations & Collections	9,843	9,436
Member's Subscriptions	156	122
Tea-Bar Sales	360,678	292,940
Transport Grant	590	1,372
	<u>371,267</u>	<u>303,870</u>
 <b>EXPENDITURE</b>		
Tea-Bar Purchases	199,641	177,399
H.M. Customs & Excise	12,267	8,698
Miscellaneous Expenses	1,020	1,438
50 <sup>th</sup> Anniversary Dinner	-	2,387
Annual Fee and Subscription	815	776
Independent Examiner Fee	1,810	1,610
Insurance	326	308
Bank Charges	4,114	2,240
	<u>219,993</u>	<u>194,856</u>
 <b>SURPLUS FOR YEAR</b>	<b>151,274</b>	<b>109,014</b>
Appropriated as follows –		
Spent on Patient & Community Amenities	121,903	70,790
Spent on Transport	1,099	3,005
Donations	200	1,000
<b>TRANSFERRED TO / (FROM) RESERVES</b>	<u><b>28,072</b></u>	<u><b>34,219</b></u>