Trustee Annual Report for Charity Commission 2026

The League continues with its principal Object and profits from the efforts of its 50+ unpaid volunteers at St Helier to give, through donations, medical equipment and/or sundry items to the wards and departments across the hospital. In the last year we have accumulated donations of approx. £477,994.00, which included a significant bequest, and have provided items valued at approx. £97,072.00 to the hospital. The League has continued with both its work, and its efforts to improve visibility, working within the newly implemented **gesh** group (comprising St George's, Epsom and St Helier sites), but remains a core part of the St Helier team, and now and in the coming years.

Increasing costs, not limited to postage and bank processing costs, mean that like many other charities we needed to assess the ongoing value of mail communications, and as a result the decision was made that in future all our Notices – for example Newsletters, advice of our Annual General Meetings, all information relevant to our existing membership and supporters, and to accept donations etc. will be made available **only online** through the website. This was communicated by mail to the entire membership though the 2026 Newsletter. Linked to this, and in the complete absence of Annual Membership renewals, we decided to no longer offer it, but lifetime membership remains.

Because of these changes, we communicated a Resolution to re-draft our Object & Rules, and a copy of the revised version, with guidance notes, was mailed to the membership with our 2026 Newsletter, for approval at our AGM on September 11th, 2026, where it was given. This will be addressed with the Charity Commission shortly.

In summary, I am pleased to say that the League continues to operate its core services – Shop/Café/Corridor Hosts. We will remain in the same site within the Outpatient wing of the hospital for the foreseeable future. The hospital itself however, first built in 1937, continues to struggle with infrastructure issues but our services continue to remain relevant and appreciated by those patients, staff, and visitors from across the Trust estate.

James Dalton, Chairman

The League of Friends of the St Helier NHS Trust.

13th October 2026

Registered Charity Number 200355

THE LEAGUE OF FRIENDS OF

ST.HELIER NHS TRUST

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

T&K Accounting Group
Accountants, Tax Advisors and Business Consultants
69, Banstead Road
Carshalton
SM5 3NP

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

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THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

TRUSTEES, OFFICERS, COMMITTEE MEMBERS AND OTHER INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees:	Mr James Dalton Mrs Linda Fletcher	
Officers:	Mr James Dalton	Chairman
Committee:	Mrs.L.Fletcher Mr J Norton Mrs L Barker Mrs G Cutting Mrs V Renwick Mrs H Irwin Mr R Fletcher Mrs S Doyle Mrs J Duff	Hon.Treasurer Hon. Secretary
Office:	St Helier Hospital Wrythe Lane Carshalton Surrey SM5 1AA	
Bankers:	Santander UK plc Sunderland SR43 4FW	
Independent Examiner:	V Shanmugasarma FCMA, CGMA, AIA T&K Accounting Group 69 Banstead Road Carshalton Surrey SM5 3NP	
Registered Charity Number:	200355	

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees submit their report for the year ended 31 December 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The League, a registered charity in England and Wales, is regulated by a set of rules approved in April 1992. Responsibility for the management of the activities of the League is vested in the 3 Officers (Chairman, Hon. Treasurer and Hon. Secretary) and 7 Committee Members, who are elected by the members at the Annual General Meeting held each year.

The charity has no employees. However, the charity does pay travel expenses for volunteers. No trustees have received any remuneration or received any other benefits from the charity or any related charity during the year. The Trustees were provided with copies of the Charity Commission's "The Essential Trustee" guidance to support their understanding of their duties and responsibilities.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting & Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and The Charities Act 2011.

The Officers and Committee are responsible for the management of the risks faced by the League. The major risks have been identified, assessed and controls established. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

The trustees maintain a policy of reserves of up to one years running costs, and do not commit to purchase medical equipment unless reserves allow.

The trustees confirm that the major risks to which the charity is exposed has been reviewed, and systems and procedures have been established to identify and respond to such risks.

Major risks are defined as those with a high possibility of occurring, and would have a severe impact on operational performance, achievements, aims and reputation of the Charity.

The main risks have been identified as follows: -

Governance: difficulty recruiting officers and committee members with relevant skills.

Operational: service quality and development. Financial: adequacy of reserves, diversity of income resources.

External: adverse publicity and changes in government policy.

Laws and regulations: Compliance with the financial reporting standard in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

(continued)

OBJECTIVES AND ACTIVITIES

The aim of the League is to provide assistance to patients and staff of St Helier Hospital, wherever required, by means of personal service in a shop, office, cafe etc. The League also provides additional amenities and equipment to patients and staff which cannot be met by the existing National Health Service framework.

The League receives various requests for equipment to be used by the hospital and staff of St Helier Hospital NHS Trust, Carshalton, and prepare a summary of projects to be considered at the officers and committee members meetings. Once accepted official orders are placed with suppliers and the League accrue for the equipment purchase.

The League holds and maintains restricted funds on behalf of the Neo Natal Unit within the Hospital. The treasurer maintains control over the income and expenditure of this unit and the balance held at the year end is treated as restricted reserves on the Balance Sheet.

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

ACHIEVEMENTS AND PERFORMANCE

The Statement of Financial Activities can be found on page 6. The League owns 100% of a subsidiary undertaking The Friends of St Helier Limited (Registration Number 03901259) and received donations of £25,407 during the year end 31 December 2025 (£43,802 during 2024).

The League receive a variety of donations/bequests from the public during the year.

The League's total net assets at 31 December 2025 amounted to £676,537 (2024:£271,862), which already incorporates official orders for direct charitable expenditure, and Neo Natal donations, but not paid for at 31 December 2025 amounting to £30,281 (2024:£Nil) which is included within Creditors on the Balance Sheet.

The trustees confirm there are no material uncertainties about the Charity's ability to continue as a going concern.

The trustees wish to thank St Helier hospital for use of the office facilities provided to manage the charity. The trustees also wish to thank the committee and team of volunteers for their continued support towards the charity objectives.



.....

JAMES DALTON
Chairman
September 2026

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

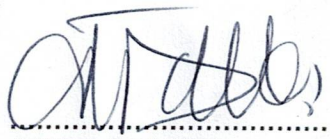
STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees are required by the Charities Act 2011 to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of its financial activities for that period. In preparing those accounts, the Trustees are required to :-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Statement of Recommended Practice, 'Accounting by Charities' with applicable accounting standards;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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



.....

JAMES DALTON
Chairman
September 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of The league of Friends of St Helier NHS Trust for the year ended 31 December 2025, which are set out on pages 6 to 10.

Respective responsibilities of 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:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 Commission. 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 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.

V Shanmugasarma FCMA
for and on behalf of
T & K Accounting Group
Accountants, Tax Advisors
and Business Consultants

69 Banstead Road
Carshalton.
Surrey
SM5 3NP

September 2026

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	General Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
INCOMING RESOURCES					
Donations, legacies and subscriptions	2	503,401	-	477,994	42,043
Other income	3	-	-	25,407	43,802
Investment income – bank interest		2,406	-	2,406	2,760
Total incoming resources		505,807	-	505,807	88,605
RESOURCES EXPENDED					
Direct charitable expenditure	4	97,072	-	97,072	124,147
Management & administration	5	4,061	-	4,061	4,091
Total resources expended		101,133	-	101,133	128,238
NET INCOMING/(OUTGOING) RESOURCES FOR YEAR		404,674	-	404,674	(39,633)
TRANSFER OF FUNDS		1,297	(1,297)	-	-
OTHER RECOGNISED GAINS AND LOSSES		-	-	-	-
NET MOVEMENT IN FUNDS		405,971	(1,297)	404,674	(39,633)
Balances brought forward at 1 January 2025		254,638	17,225	271,863	311,496
Balances carried forward at 31 December 2025		660,609	15,928	676,537	271,863

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Investments	6		**2**		2
CURRENT ASSETS					
Debtors	7	**9,567**		29,870	
Cash at bank and in hand		**699,295**		243,850	
		708,862		273,720	
CREDITORS					
Amounts falling due within one year	8	**32,327**		1,860	
NET CURRENT ASSETS			**676,535**		271,860
TOTAL ASSETS LESS CURRENT LIABILITIES			**676,537**		271,862
FUNDS					
Unrestricted fund	9		**660,609**		254,637
Restricted fund	9		**15,928**		17,225
			676,537		271,862

Agreed by the Officers and Committee on 11.09.26.

LINDA FLETCHER
Trustee
September 2026

1. ACCOUNTING POLICIES

General Information

The League of Friends of St Helier NHS Trust is a charity registered in England & Wales. The address is St Helier Hospital, Wrythe Lane, Carshalton, Surrey SM5 1AA.

Basis of Accounting

The financial statements have been prepared in accordance with Accounting & Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom & Republic of Ireland (FRS102) and The Charities Act 2011 and UK General Accepted Accounting Practice, effective from 1 January 2015.

Income Resources

Incoming resources are recognised when received, or when the charity becomes legally entitled to income and can be measured with sufficient reliability.

Direct Charitable Expenditure

All expenditure is accounted for on an accruals basis.

All direct expenditure represents gifts of equipment made to the St Helier NHS Trust and also administration expenditure incurred by the charity. Expenditure is recognised when an official order is made to purchase the equipment.

Taxation

The League of Friends of St Helier NHS Trust is a registered charity and if exempt from taxation to the extent that any income and gains are applied to its charitable purposes.

Value Added Tax

Value Added Tax is not recoverable by the Charity, and as such, is included in the relevant costs in the Statement of Financial Activities.

		Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
2.	**DONATIONS, LEGACIES AND SUBSCRIPTIONS**				
	Donations, legacies and Voluntary income	477,994	-	42,043	42,043
	Donations from The Friends of St Helier Limited	25,407	-	43,802	43,802
		503,401	-	503,401	85,845
3.	**OTHER INCOME**				
	Fund raising activities :	-	-	-	-
		-	-	-	-
4.	**DIRECT CHARITIABLE EXPENDITURE**				
	Gifts to The St Helier Hospital and patients	97,072		97,072	124,147
		97,072		97,072	124,147
5.	**MANAGEMENT AND ADMINISTRATION**				
	Office and general expenses	2,015	-	2,015	2,231
	Accounts/Independent examination	2,046	-	2,046	1,860
		4,061	-	4,061	4,091

6. INVESTMENTS

The League has one wholly owned subsidiary, The Friends of St Helier Limited (Registration Number 03901259) which is registered in England and Wales. The Company runs a shop and cafe at the hospital site, which is wholly run by volunteers. The Shareholders Funds of the Limited Company as at 31 December 2025: amounts to £20,100 (2024 amounts to £2,192).

		2025	2024
		£	£
7.	**DEBTORS**		
	Friends of St Helier Limited (see note 6)	8,826	28,826
	Other debtors	741	1,044
		9,567	29,870
8.	**CREDITORS**		
	Amounts falling due within one year:		
	Direct Charitable Expenditure - Official Orders agreed	-	-
	Other creditors	32,327	1,860
		32,327	1,860

9. MOVEMENT IN FUNDS

	Balance at 1 January 2025	Resources incoming	Resources Outgoing	Transfers Between Funds	Balance at 31 December 2025
	£	£	£	£	£
Unrestricted Funds	254,637	505,808	(101,133)	1,297	660,609
Restricted Fund :					
- Neo Natal	17,225	-	-	(1,297)	15,928
	271,862	505,808	(101,133)	-	676,537

The Restricted Neo Natal Ward funds are given by the families of former patients and by public donations. The League of Friends of St Helier do not recognise the income and expenditure for this ward, and transfer funds to the specific ward on request.

Registered Charity Number 200355

THE LEAGUE OF FRIENDS OF

ST.HELIER NHS TRUST

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

T&K Accounting Group
Accountants, Tax Advisors and Business Consultants
69, Banstead Road
Carshalton
SM5 3NP

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

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THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

TRUSTEES, OFFICERS, COMMITTEE MEMBERS AND OTHER INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

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Officers:	Mr James Dalton	Chairman
Committee:	Mrs.L.Fletcher Mr J Norton Mrs L Barker Mrs G Cutting Mrs V Renwick Mrs H Irwin Mr R Fletcher Mrs S Doyle Mrs J Duff	Hon.Treasurer Hon. Secretary
Office:	St Helier Hospital Wrythe Lane Carshalton Surrey SM5 1AA	
Bankers:	Santander UK plc Sunderland SR43 4FW	
Independent Examiner:	V Shanmugasarma FCMA, CGMA, AIA T&K Accounting Group 69 Banstead Road Carshalton Surrey SM5 3NP	
Registered Charity Number:	200355	

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees submit their report for the year ended 31 December 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

(continued)

OBJECTIVES AND ACTIVITIES

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The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

ACHIEVEMENTS AND PERFORMANCE

The Statement of Financial Activities can be found on page 6. The League owns 100% of a subsidiary undertaking The Friends of St Helier Limited (Registration Number 03901259) and received donations of £25,407 during the year end 31 December 2025 (£43,802 during 2024).

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JAMES DALTON
Chairman
September 2026

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

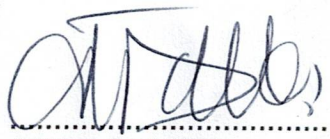
STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees are required by the Charities Act 2011 to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of its financial activities for that period. In preparing those accounts, the Trustees are required to :-

- Select suitable accounting policies and then apply them consistently;
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- State whether the policies adopted are in accordance with the Statement of Recommended Practice, 'Accounting by Charities' with applicable accounting standards;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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



.....

JAMES DALTON
Chairman
September 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of The league of Friends of St Helier NHS Trust for the year ended 31 December 2025, which are set out on pages 6 to 10.

Respective responsibilities of 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:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- 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 Commission. 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 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.

V Shanmugasarma FCMA
for and on behalf of
T & K Accounting Group
Accountants, Tax Advisors
and Business Consultants

69 Banstead Road
Carshalton.
Surrey
SM5 3NP

September 2026

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	General Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
INCOMING RESOURCES					
Donations, legacies and subscriptions	2	503,401	-	477,994	42,043
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Investment income – bank interest		2,406	-	2,406	2,760
Total incoming resources		505,807	-	505,807	88,605
RESOURCES EXPENDED					
Direct charitable expenditure	4	97,072	-	97,072	124,147
Management & administration	5	4,061	-	4,061	4,091
Total resources expended		101,133	-	101,133	128,238
NET INCOMING/(OUTGOING) RESOURCES FOR YEAR		404,674	-	404,674	(39,633)
TRANSFER OF FUNDS		1,297	(1,297)	-	-
OTHER RECOGNISED GAINS AND LOSSES		-	-	-	-
NET MOVEMENT IN FUNDS		405,971	(1,297)	404,674	(39,633)
Balances brought forward at 1 January 2025		254,638	17,225	271,863	311,496
Balances carried forward at 31 December 2025		660,609	15,928	676,537	271,863

THE LEAGUE OF FRIENDS OF THE ST HELIER NHS TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Investments	6		**2**		2
CURRENT ASSETS					
Debtors	7	**9,567**		29,870	
Cash at bank and in hand		**699,295**		243,850	
		708,862		273,720	
CREDITORS					
Amounts falling due within one year	8	**32,327**		1,860	
NET CURRENT ASSETS			**676,535**		271,860
TOTAL ASSETS LESS CURRENT LIABILITIES			**676,537**		271,862
FUNDS					
Unrestricted fund	9		**660,609**		254,637
Restricted fund	9		**15,928**		17,225
			676,537		271,862

Agreed by the Officers and Committee on 11.09.26.

LINDA FLETCHER
Trustee
September 2026

1. ACCOUNTING POLICIES

General Information

The League of Friends of St Helier NHS Trust is a charity registered in England & Wales. The address is St Helier Hospital, Wrythe Lane, Carshalton, Surrey SM5 1AA.

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Income Resources

Incoming resources are recognised when received, or when the charity becomes legally entitled to income and can be measured with sufficient reliability.

Direct Charitable Expenditure

All expenditure is accounted for on an accruals basis.

All direct expenditure represents gifts of equipment made to the St Helier NHS Trust and also administration expenditure incurred by the charity. Expenditure is recognised when an official order is made to purchase the equipment.

Taxation

The League of Friends of St Helier NHS Trust is a registered charity and if exempt from taxation to the extent that any income and gains are applied to its charitable purposes.

Value Added Tax

Value Added Tax is not recoverable by the Charity, and as such, is included in the relevant costs in the Statement of Financial Activities.

		Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
2.	**DONATIONS, LEGACIES AND SUBSCRIPTIONS**				
	Donations, legacies and Voluntary income	477,994	-	42,043	42,043
	Donations from The Friends of St Helier Limited	25,407	-	43,802	43,802
		503,401	-	503,401	85,845
3.	**OTHER INCOME**				
	Fund raising activities :	-	-	-	-
		-	-	-	-
4.	**DIRECT CHARITIABLE EXPENDITURE**				
	Gifts to The St Helier Hospital and patients	97,072		97,072	124,147
		97,072		97,072	124,147
5.	**MANAGEMENT AND ADMINISTRATION**				
	Office and general expenses	2,015	-	2,015	2,231
	Accounts/Independent examination	2,046	-	2,046	1,860
		4,061	-	4,061	4,091

6. INVESTMENTS

The League has one wholly owned subsidiary, The Friends of St Helier Limited (Registration Number 03901259) which is registered in England and Wales. The Company runs a shop and cafe at the hospital site, which is wholly run by volunteers. The Shareholders Funds of the Limited Company as at 31 December 2025: amounts to £20,100 (2024 amounts to £2,192).

		2025	2024
		£	£
7.	**DEBTORS**		
	Friends of St Helier Limited (see note 6)	8,826	28,826
	Other debtors	741	1,044
		9,567	29,870
8.	**CREDITORS**		
	Amounts falling due within one year:		
	Direct Charitable Expenditure - Official Orders agreed	-	-
	Other creditors	32,327	1,860
		32,327	1,860

9. MOVEMENT IN FUNDS

	Balance at 1 January 2025	Resources incoming	Resources Outgoing	Transfers Between Funds	Balance at 31 December 2025
	£	£	£	£	£
Unrestricted Funds	254,637	505,808	(101,133)	1,297	660,609
Restricted Fund :					
- Neo Natal	17,225	-	-	(1,297)	15,928
	271,862	505,808	(101,133)	-	676,537

The Restricted Neo Natal Ward funds are given by the families of former patients and by public donations. The League of Friends of St Helier do not recognise the income and expenditure for this ward, and transfer funds to the specific ward on request.