REGISTERED CHARITY NUMBER: 208291

Report of the Trustees and

Financial Statements for the Year Ended 31st December 2025

for

LEAGUE OF WORTHING HOSPITALS & COMMUNITY FRIENDS

Streets (Worthing) Limited
Chartered Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

LEAGUE OF WORTHING HOSPITALS & COMMUNITY FRIENDS

Contents of the Financial Statements for the Year Ended 31st December 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Cash Flow Statement	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

LEAGUE OF WORTHING HOSPITALS & COMMUNITY FRIENDS

Report of the Trustees for the Year Ended 31st December 2025

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the League is to relieve patients of the Worthing Hospitals who are sick, convalescent, disabled, handicapped, infirm and, generally to support the charitable work of the said Hospitals.

Significant activities

The League runs a shop/café for the benefit of patients and staff as part of its objects.

Grantmaking

The grants committee usually meets every month to consider bids for funding from the local NHS trusts supported by the League. Requests for funding are considered primarily for their benefit to patients, staff and visitors.

Volunteers

A weekday trolly service operates around the hospital wards with the help of 8 volunteers.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The League aims to support the local hospitals by the provision of medical equipment and facilities, amenities such as emergency toiletry packs and Christmas presents, and a shop/café for the benefit of patients, visitors and staff. The League runs the shop/café as part of its primary charitable activities.

Internal and external factors

The League is reliant on University Hospitals Sussex NHS Foundation Trust to house its operations. The Trust provides shop space, office and storage facilities within Worthing Hospital.

FINANCIAL REVIEW

Financial position

Although shop income was lower than the previous year, costs were controlled, which resulted in a marginally better surplus of £96,002. It remained open throughout the year to provide food and drink to patients, visitors and staff.

The League spent £178,484 on gifts to local hospitals.

Principal funding sources

The League usually makes a surplus on its trading activities which helps to fund its activities.
The League also receives donations and legacies from the general public.

Reserves policy

The League's reserves (unrestricted funds that have not been designated, excluding tangible fixed assets, stock, debtors and an estimate of the following years expenditure) amount to an excess of approximately £146,000. Restricted funds total £124,217 and a further £82,885 have been designated for requests that have already been agreed. The remainder of the League's reserves have been set aside in pursuance of the League's objects when required.

Going concern

There are no material uncertainties which would affect the charity's ability to continue as a going concern.

Funds

The unrestricted fund has been divided into a general fund, and a designated fund. The designated fund represents spending on local hospitals that has been approved by the committee, but has not been invoiced to the League at the balance sheet date. At the year end, the designated fund stood at £82,885. The committee approved spending of £256,731 during the year.

Report of the Trustees for the Year Ended 31st December 2025

FUTURE PLANS

The League will continue to run the shop/café at the North wing site.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's governing document is its constitution dated January 1949, as amended June 1959, June 1969, June 1993 and 16th December 2002. The charity is an unincorporated charity.

Recruitment and appointment of new trustees

We are constantly identifying ways to attract new trustees and anybody interested in becoming a trustee should contact the Chair..

Organisational structure

The committee of the League by whom the business of the League is conducted and managed are its trustees and are throughout this report referred to as the committee. The constitution requires that the committee shall consist of not less than nine, nor more than seventeen persons: such persons shall be either delegates or elected members. Normally there would be a maximum of nine elected members, with a third retiring each year. The committee normally meets monthly to administer the charity and there is a sub-committee to manage the shop.

Induction and training of new trustees

Any new trustee receives a documentation pack produced by ATTEND that states their duties and responsibilities. ATTEND training is available to all trustees.

Main activities undertaken for the public benefit

The trustees have considered the Charities Commission general guidance on public benefit when reviewing the aims, objectives and planned activities of the charity.

Related parties

The League is a member of ATTEND, formerly known as The National Association of Hospital & Community Friends, and has benefited from advice from the organisation. Throughout the year the committee has been pleased to welcome representatives of local health providers at its meetings, to present and clarify bids.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risks to the League are managed by the production of monthly accounts to the trustees and adherence to the constitution, rules and regulations relating to the charity and prudent management of the League including obtaining professional advice when thought fit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

208291

Principal address

Worthing Hospital
Lyndhurst Road
Worthing
West Sussex
BN11 2DH

LEAGUE OF WORTHING HOSPITALS & COMMUNITY FRIENDS

Report of the Trustees
for the Year Ended 31st December 2025

Trustees
Malcolm Roberts
Peter Bandy
Garry Phillips
Elizabeth Dolby - Chair
Jacqui Campbell (resigned 10.3.25)
Michael Jackson (resigned 10.11.25)
Stephen Lyons (appointed 9.6.25) (resigned 31.12.25)
Pat Newman (appointed 10.11.25)

Independent Examiner
Streets (Worthing) Limited
Chartered Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

Bankers
HSBC plc
1 Warwick Street
Worthing
West Sussex
BN11 3DE

President - Dr. John Bull
Hon. Treasurer - Sally Jackson
Hon. Secretary - Angie Bell (resigned 28.02.2025)
Shop Manager - Terry Lawrence

Approved by order of the board of trustees on 31st March 2026 and signed on its behalf by:

Elizabeth Dolby - Trustee

Independent Examiner's Report to the Trustees of League of Worthing Hospitals & Community Friends

Independent examiner's report to the trustees of League of Worthing Hospitals & Community Friends
I report to the charity trustees on my examination of the accounts of League of Worthing Hospitals & Community Friends (the Trust) for the year ended 31st December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

T Mills FCA

Streets (Worthing) Limited
Chartered Accountants
38 Salisbury Road
Worthing
West Sussex
BN11 1RD

31st March 2026

LEAGUE OF WORTHING HOSPITALS & COMMUNITY FRIENDS

Statement of Financial Activities for the Year Ended 31st December 2025

	Notes	Unrestricted fund £	Designated fund £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	**26,715**	**-**	**64,839**	**91,554**	70,414
Other trading activities	3	**659,479**	**-**	**-**	**659,479**	686,679
Investment income	4	**8,452**	**-**	**-**	**8,452**	7,275
Total		**694,646**	**-**	**64,839**	**759,485**	764,368
EXPENDITURE ON						
Raising funds						
Other trading activities	5	**563,477**	**-**	**-**	**563,477**	590,890
		563,477	**-**	**-**	**563,477**	590,890
Charitable activities	6					
Fundraising		**261**	**-**	**-**	**261**	437
Gifts to Hospitals		**7,717**	**178,448**	**-**	**186,165**	92,973
Other		**10,966**	**-**	**-**	**10,966**	14,475
Total		**582,421**	**178,448**	**-**	**760,869**	698,775
NET INCOME/(EXPENDITURE)		**112,225**	**(178,448)**	**64,839**	**(1,384)**	65,593
Transfers between funds	14	**(244,549)**	**256,731**	**(12,182)**	**-**	-
Net movement in funds		**(132,324)**	**78,283**	**52,657**	**(1,384)**	65,593
RECONCILIATION OF FUNDS						
Total funds brought forward		**384,401**	**4,602**	**71,560**	**460,563**	394,970
TOTAL FUNDS CARRIED FORWARD		**252,077**	**82,885**	**124,217**	**459,179**	460,563

The notes form part of these financial statements

LEAGUE OF WORTHING HOSPITALS & COMMUNITY FRIENDS

Balance Sheet
31st December 2025

	Notes	Unrestricted fund £	Designated fund £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
FIXED ASSETS						
Tangible assets	11	**31,163**	**-**	**-**	**31,163**	28,758
CURRENT ASSETS						
Stocks	12	**9,951**	**-**	**-**	**9,951**	9,494
Cash at bank and in hand		**252,199**	**82,885**	**124,217**	**459,301**	459,778
		262,150	**82,885**	**124,217**	**469,252**	469,272
CREDITORS						
Amounts falling due within one year	13	**(41,236)**	**-**	**-**	**(41,236)**	(37,467)
NET CURRENT ASSETS		**220,914**	**82,885**	**124,217**	**428,016**	431,805
TOTAL ASSETS LESS CURRENT LIABILITIES		**252,077**	**82,885**	**124,217**	**459,179**	460,563
NET ASSETS		**252,077**	**82,885**	**124,217**	**459,179**	460,563
FUNDS	14					
Unrestricted funds					**334,962**	389,003
Restricted funds					**124,217**	71,560
TOTAL FUNDS					**459,179**	460,563

The financial statements were approved by the Board of Trustees and authorised for issue on 31st March 2026 and were signed on its behalf by:

Elizabeth Dolby - Trustee

Garry Phillips - Trustee

The notes form part of these financial statements

LEAGUE OF WORTHING HOSPITALS & COMMUNITY FRIENDS

Cash Flow Statement for the Year Ended 31st December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	**(297)**	70,059
Net cash (used in)/provided by operating activities		**(297)**	70,059
Cash flows from investing activities			
Purchase of tangible fixed assets		**(8,632)**	(9,140)
Interest received		**8,452**	7,275
Net cash used in investing activities		**(180)**	(1,865)
Change in cash and cash equivalents in the reporting period		**(477)**	68,194
Cash and cash equivalents at the beginning of the reporting period		**459,778**	391,584
Cash and cash equivalents at the end of the reporting period		**459,301**	459,778

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31st December 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(1,384)**	65,593
Adjustments for:		
Depreciation charges	**6,227**	7,277
Loss on disposal of fixed assets	**-**	3,492
Interest received	**(8,452)**	(7,275)
Increase in stocks	**(457)**	(2,465)
Increase in creditors	**3,769**	3,437
Net cash (used in)/provided by operations	**(297)**	70,059

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25	Cash flow	**At 31.12.25**
	£	£	**£**
Net cash			
Cash at bank and in hand	**459,778**	**(477)**	**459,301**
	459,778	**(477)**	**459,301**
Total	**459,778**	**(477)**	**459,301**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparation
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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
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 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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are included as designated funds in the accounts.

Support costs
Support costs include the direct costs of running the charity.

Allocation and apportionment of costs
Management and support costs have not been apportioned across the charity's activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	20% on reducing balance
Motor vehicles	-	25% on reducing balance

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions below £500 are not capitalised.

Investments held as fixed assets are revalued at market value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated facilities and services
Donated facilities and services have not been valued or recognised in the accounts.

Leasing commitments
Operating leases in respect of retail equipment are included as resources expended on an accruals basis over the life of the lease.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	**26,390**	9,749
Legacies	**64,709**	60,200
Subscriptions	**455**	465
	91,554	70,414

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	**659,479**	686,679

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**8,452**	7,275

5. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Purchases	**387,906**	410,535
Staff costs	**144,441**	146,006
Insurance	**624**	680
Repairs and maintenance	**7,051**	5,449
Postage, stationery and telephone	**672**	534
Motor expenses	**1,611**	1,482
Accountancy	**2,929**	2,624
General expenses	**510**	637
Bank & credit card charges	**11,506**	12,174
Depreciation	**6,227**	7,277
Loss on sale of assets	**-**	3,492
	563,477	590,890

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 7)	Totals
	£	£	£
Fundraising	**261**	**-**	**261**
Gifts to Hospitals	**-**	**186,165**	**186,165**
	261	**186,165**	**186,426**

7. GRANTS PAYABLE

	2025	2024
	£	£
Gifts to Hospitals	**186,165**	92,973

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
University Hospitals Sussex NHS Foundation Trust	**162,086**	86,927
Sussex Community NHS Trust	**13,362**	-
Sussex Partnership NHS Foundation Trust	**3,000**	2,239
Courtesy packs & Christmas gifts	**7,717**	3,807
	186,165	92,973

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Other resources expended	**1,412**	**9,554**	**10,966**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

continued...

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**137,249**	135,873
Social security costs	**3,480**	6,257
Other pension costs	**3,712**	3,876
	144,441	146,006

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

	2025	2024
Shop & café bar	**6**	7

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Motor vehicles	Totals
	£	£	£
COST			
At 1st January 2025	**76,122**	**5,620**	**81,742**
Additions	**8,632**	**-**	**8,632**
At 31st December 2025	**84,754**	**5,620**	**90,374**
DEPRECIATION			
At 1st January 2025	**48,405**	**4,579**	**52,984**
Charge for year	**5,966**	**261**	**6,227**
At 31st December 2025	**54,371**	**4,840**	**59,211**
NET BOOK VALUE			
At 31st December 2025	**30,383**	**780**	**31,163**
At 31st December 2024	27,717	1,041	28,758

12. STOCKS

	2025	2024
	£	£
Stocks	**9,951**	9,494

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	**22,286**	18,634
Taxation and social security	**14,500**	14,508
Other creditors	**4,450**	4,325
	41,236	37,467

14. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	**384,401**	**112,225**	**(244,549)**	**252,077**
Designated fund	**4,602**	**(178,448)**	**256,731**	**82,885**
	389,003	**(66,223)**	**12,182**	**334,962**
Restricted funds				
Breast Cancer Care Unit	**55,753**	**299**	**(6,052)**	**50,000**
Chemotherapy Unit	**3,606**	**2,500**	**(1,131)**	**4,975**
Byworth Ward	**9,761**	**-**	**-**	**9,761**
Diabetes Centre	**-**	**4,001**	**(4,001)**	**-**
Consolidated funds	**2,440**	**886**	**(998)**	**2,328**
Staff facilites	**-**	**57,153**	**-**	**57,153**
	71,560	**64,839**	**(12,182)**	**124,217**
TOTAL FUNDS	**460,563**	**(1,384)**	**-**	**459,179**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**694,646**	**(582,421)**	**112,225**
Designated fund	**-**	**(178,448)**	**(178,448)**
	694,646	**(760,869)**	**(66,223)**
Restricted funds			
Breast Cancer Care Unit	**299**	**-**	**299**
Chemotherapy Unit	**2,500**	**-**	**2,500**
Diabetes Centre	**4,001**	**-**	**4,001**
Consolidated funds	**886**	**-**	**886**
Staff facilites	**57,153**	**-**	**57,153**
	64,839	**-**	**64,839**
TOTAL FUNDS	**759,485**	**(760,869)**	**(1,384)**

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	328,813	97,909	(42,321)	384,401
Designated fund	51,447	(89,166)	42,321	4,602
	380,260	8,743	-	389,003
Restricted funds				
Breast Cancer Care Unit	-	55,753	-	55,753
Chemotherapy Unit	3,606	-	-	3,606
Byworth Ward	9,364	-	-	9,364
Consolidated funds	1,740	1,097	-	2,837
	14,710	56,850	-	71,560
TOTAL FUNDS	394,970	65,593	-	460,563

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	707,518	(609,609)	97,909
Designated fund	-	(89,166)	(89,166)
	707,518	(698,775)	8,743
Restricted funds			
Breast Cancer Care Unit	55,753	-	55,753
Consolidated funds	1,097	-	1,097
	56,850	-	56,850
TOTAL FUNDS	764,368	(698,775)	65,593

The restricted funds relate to donations that have been made where spending is restricted to that respective unit. Funds with a value of under £1,000 have been consolidated for disclosure purposes.

Transfers between funds

The designated fund represents the commitments made by the charity. During the year the charity approved requests from local hospitals totalling £256,731. The amount of commitments outstanding at the year end was £82,885.

continued...

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

LEAGUE OF WORTHING HOSPITALS & COMMUNITY FRIENDS

Detailed Statement of Financial Activities for the Year Ended 31st December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**26,390**	9,749
Legacies	**64,709**	60,200
Subscriptions	**455**	465
	91,554	70,414
Other trading activities		
Shop income	**659,479**	686,679
Investment income		
Deposit account interest	**8,452**	7,275
Total incoming resources	**759,485**	764,368
EXPENDITURE		
Other trading activities		
Purchases	**387,906**	410,535
Wages	**137,249**	135,873
Social security	**3,480**	6,257
Pensions	**3,712**	3,876
Insurance	**624**	680
Repairs and maintenance	**7,051**	5,449
Postage, stationery and telephone	**672**	534
Motor expenses	**1,611**	1,482
Accountancy	**2,929**	2,624
General expenses	**510**	637
Bank & credit card charges	**11,506**	12,174
Depreciation of tangible fixed assets	**6,227**	7,277
Disposal of tangible fixed assets	**-**	3,492
	563,477	590,890
Charitable activities		
Just Giving fees	**216**	216
Miscellaneous	**45**	221
Grants to institutions	**186,165**	92,973
	186,426	93,410
Support costs		
Management		
Postage and stationery	**654**	686
Bank charges	**73**	90
Carried forward	**727**	776

LEAGUE OF WORTHING HOSPITALS & COMMUNITY FRIENDS

Detailed Statement of Financial Activities for the Year Ended 31st December 2025

	2025 £	2024 £
Management		
Brought forward	**727**	776
Subscriptions	**685**	739
	1,412	1,515
Governance costs		
Insurance	**284**	-
Honoraria	**6,708**	10,542
Accountancy and legal fees	**2,562**	2,418
	9,554	12,960
Total resources expended	**760,869**	698,775
Net (expenditure)/income	**(1,384)**	65,593