LEAGUE OF FRIENDS OF THE
ROYAL SOUTH HANTS HOSPITAL

Registered Charity Number 237323

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

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LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL
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CHAIRMANS REPORT FOR THE TWELVE MONTHS ENDING 31st MARCH 2026

Again, it has been a very successful year for the League of Friends and the success of the Coffee Shop, and the money raised is due to the support given by all the volunteers. We could not run without them. I'm very grateful for their continued support and dedication.

From 1st April 2025 until 31st March 2026 the total sum spent on providing equipment to the wards is an amazing £83680.87. The amounts shown below are the items purchased costing £500.00 and over.

Atlas Bariatric Armchair	**£747.00**
Seca 287 Ultrasonic Measuring Station	**£5,224.47**
Scopeflush etc	**£4,042.50**
Welch Allyn GS 777 Wall Unit	**£4,399.92**
Venepuncture Pack	**£3,330.00**
Fotofinder AI Mole Analyser Pro	**£64,444.47**

The balance of £992.21 is for various small items purchased for different departments for both patients and staff.

Beverly is on a sabbatical at the moment but comes in, in order to take the cash to the bank. Jean continues to help Cynthia with the ordering of stock for the shop together with her hours that she spends in the shop. Denise works midweek to stock the shelves and fridges. Pat and Stephen work on a Monday morning helping Cynthia unload the cages and pricing up the stock.

Karen does a stirling job as Treasurer and keeps in regular contact with Martin Young, our Accountant. She also submitted the new Constitution of The League of Friends, which was accepted at the AGM to the Charity Commission, and this has been duly accepted by them. We are very grateful for Karen continuing this very thankless task.

Tina continues to organise the funding requests for the departments. These requests are then put to the Committee for their approval or otherwise, whichever the case may be.

We are still recruiting new volunteers for the coffee shop which seems to be working well. Unfortunately four of our ladies had nasty falls which resulted in a few months off for each of them. Thankfully two of them have returned to the shop but unfortunately the other two ladies had to leave. Steve who works on a Friday, has been off since before Christmas having had surgery. We hope to see him back very soon.

Ricky has increased his working shifts, which he enjoys very much and we are very thankful that he is happy to come in on an almost daily basis.

This year at Christmas we provided boxes of sweets for all the departments, these were very much appreciated.

Continued……

LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL
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CHAIRMANS REPORT FOR THE TWELVE MONTHS ENDING 31st MARCH 2026
(Continued)

Continued …….

We had a wonderful afternoon tea at the Grand Café last autumn and will be having a spring lunch. These are both enjoyable events and a good opportunity for us all to get together, put faces to names and have a good chat.

Once again my heartfelt thanks to you all and with your continued support I am sure that the year 2026/2027 will be every bit as successful as the previous years and we will be in a position to give the hospital the support which they need.

Mrs Linda Turner *10/06/2026*
---------- Chair Date----------

LEAGUE OF FRIENDS OF THE
ROYAL SOUTH HANTS HOSPITAL
Registered Charity Number 237323
TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their report together with the financial statements of the Charity for the year ended 31st March 2026. The Committees responsibilities for these financial statements are set out on page 4.

Legal and Administrative Information
The League of friends of the Royal South Hants Hospital is a registered charity, number 237323.

The principal address is Brintons Terrace
St. Mary's Road
Southampton
Hampshire
SO14 0YD

The Charity is an unincorporated association, and its governing document is the Constitution.
The Trustees who served during the year ended 31st March 2026 were as follows.

Mrs Irene Davenport	President
Mrs Linda Turner	Chairman
Mrs Jean Mellor	Vice Chairman/Stores Co-ordinator (resigned 27/09/2025)
Mrs Cynthia Truick	Vice Chairman/Stores Co-ordinator (appointed 27/09/2025)
Mrs Beverly Holmes	Secretary (re-appointed 27/09/2025)
Mrs Karen Brown	Treasurer
Mrs Iris Pollock	Stores
Mrs Tina Mentor	Hospital Funding
Mr Robert Taylor	Stores (re-appointed 27/09/2025)
Mrs Heather Cogan	Sales and donations (resigned 27/09/2025)
Mrs Anita Burrow	
Veronica Kendall	(re-appointed 27/09/2025)
Angela Andrews	(appointed 27/09/2025)

One third of the members of the Committee retires by rotation each year and are re-elected or replaced at the Annual General meeting of the members.

The operation of the management of the League is in the hands of the Committee.

The League makes use of the services of the following.

Bankers	HSBC Bank Plc 156 High Street Southampton SO14 2NZ
Independent Examiners	Bell & Co (Accountancy Services) Limited Chartered Accountants Unit 1C, Factory 2 Chickenhall Lane Eastleigh Hants SO50 6PQ

Independent Examiners

A motion will be put forward at the Annual General Meeting to reappoint Martin Young as accountants and Independent Examiners

Objects

The objectives of the League are as follows:

1) To mobilise, encourage, foster and maintain the interest of the public in the patients and in the support of the work for the Royal South Hants Hospital by means of voluntary service.
2) To raise funds for the benefits of the patients and nursing staff of the Hospital
3) To co-operate with all other bodies for the benefit of the Hospital service

The principle policy for the achievement of the first two objectives is the operation of coffee shop at the Hospital. This policy has not changed from previous years.

Powers

For the purpose of carrying out the above objectives, the League has the following powers.

- To mobilise, encourage, foster and maintain the interest of the public by means of voluntary service or otherwise for the benefit of the patients and all staff of the Royal South Hants Hospital.
- To recruit and to assist in the recruitment of voluntary workers in and for the Hospital
- To raise funds and to invite and receive contributions from any persons or organisations whatsoever by way of subscription, donation or otherwise.
- To take and accept gifts of property, whether subject to any special trust or not, for the object of the League
- To supplement the service provided by the Royal South Hants Hospital for the health, welfare and comfort of the patients therein, by the provision of facilities, buildings and equipment which may be required for the treatment of such patients and for the efficient running of the hospital
- To provide or assist in the provision of amenities in the Royal South Hants Hospital for patients and staff including the provision and running of Hospital Shops
- To undertake and execute any charitable trust
- To assist with the establishment of New Leagues and to foster co-operation and inter-communication between Leagues, other charitable institutions, Local authorities, Hospital Authorities, and National Health Service Authorities.
- To do all such things as are necessary for the attainment of the above Objects.

LEAGUE OF FRIENDS OF THE
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Registered Charity Number 237323
STATEMENT OF THE COMMITTEE'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The purpose of this statement is to distinguish the Committee's responsibilities for the financial statements from those of the accountants as stated in their report.

The Charities Act 2011 requires the Committee to keep proper books of account with respect to the affairs of the charity, and to prepare financial statements for each accounting period consisting of an Income and Expenditure Account and a Balance Sheet. The Committee is also responsible for safeguarding the charity assets, and hence for taking reasonable steps for the prevention and detection of error, fraud, and other irregularities.

In the preparation of the financial statements, the committee is expected to;

Select suitable accounting policies and apply them consistently, making judgements and estimates that are reasonable and prudent.

Follow the recommendations of the Charity Commission and of the accounting profession with regard to the form and content of the financial statements, or disclose and explain any departures from.

Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will be able to continue to meet its objectives

LEAGUE OF FRIENDS OF THE
ROYAL SOUTH HANTS HOSPITAL
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INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31st March 2026 which are set out on pages 6 to 10 which have been prepared under the accounting policies set out on page 8.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011('the Act').

I have been appointed as independent examiner under section 145 of the Act. My responsibility is to examine the accounts and to state whether any matters have come to my attention as a result of my examination.

Basis of independent examiner's report

My examination was conducted in accordance with the general directions given by the Charity Commission under section 145(5) of the Act and in compliance with the Commissions guidance *Independent Examination of Charity Accounts (CC32).*

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 I do not express an audit opinion on the accounts.

Independent examiner's statement

I have completed my examination, and I confirm that no material matters have come to my attention.

1. which gives me reasonable cause to believe, that in any material respect, the requirements:
   a) To keep accounting records in accordance with section 130 of the Act; and
   b) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 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.

Bell & Co (Accountancy Services) Ltd
Chartered Accountants
Unit 1CF, Factory 2 Chickenhall Lane
Eastleigh
Hants
SO50 6PQ

J. Bell

Date 4th July 2026

LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2026

	Note	2026 Unrestricted funds	2026 Total	2025 Unrestricted funds	2025 Total
		£	£	£	£
Incoming Resources					
Donations,legacies and similar receipts					
Donations and legacies		6265	6265	7240	7240
Activities in furtherance of the charity's objects					
Incoming resources from shop sales	2	243336	243336	246835	246835
Fundraising income		-	-	-	-
		249601	249601	254075	254075
Investment income					
Interest on money market deposits		8841	8841	-	-
Total Incoming Resources		**258442**	**258442**	**254075**	**254075**
Charitable expenditure					
Costs of activities in furtherance of the charity's objects					
Patient amenities		83681	83681	46321	46321
Costs of shop goods sold	2	142217	142217	156069	156069
Support costs	2	8182	8182	13043	13043
Management and administration costs	3	4123	4123	4597	4597
Total charitable expenditure		238203	238203	220030	220030
Total Net Resources Expended		**20239**	**20239**	**34045**	**34045**
Net Expended Resources		20239	20239	34045	34045
Fund balance at 1st April 2025		618717	618717	584672	584672
Fund balance at 31st March 2026		**638956**	**638956**	**618717**	**618717**

The Statement of Financial activities contains all the gains and losses recognised in the current and preceding years

The only movement in the Charity's funds is the transfer of Net Resources expended shown above

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BALANCE SHEET AT 31ST MARCH 2026

	Note	2026	2025
		£	£
Fixed Assets			
Tangible Assets	*4*	270	1408
Current Assets			
Cash at bank and in hand		141331	631317
Cash on deposit		508841	-
Stock per valuation		6652	5433
		656824	636750
Current Liabilities			
Trade creditors and accruals	*6*	18138	19441
Net Current Assets		638686	617309
Total Net Assets		**638956**	**618717**
Funds			
General Reserve		**638956**	**618717**

These financial statements were approved on 16th June 2026

Linda Turner

Mrs Linda Turner
Chairman

Karen Brown

Mrs Karen Brown
Treasurer

LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL
Registered Charity Number 237323
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

1 Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019. The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The League of Friends RSH Hospital meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Fixed Assets

Expenditure on major assets is capitalised and depreciated over their expected useful lives at the following rates:

Trading Assets

Fixtures and Fittings	33% on cost
Equipment	33% on cost
Alterations to Coffee Shop	33% on cost

All the fixed assets are held for use in direct charitable activities

Stock

Stock used in trading are valued at the lower of cost and net realisable value

Incoming resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. In accordance with this policy, legacies are included when the charity is advised that payment will be made and the amount can be quantified

Resources expended

Expenditure is accounted for on an accruals basis.

Amounts payable in respect of 'Patient amenities' are included when paid by the Committee.

Support costs represent the costs involved in the running of the shops and trolleys and charity generally

Management and administrative costs represent costs incurred in respect of audit and compliance with statutory requirements

	2026	2025
	£	£
2) **Trading Income from Charitable Objectives**		
Sales to patients and visitors	243336	246835
Less: Cost of Sales	(142217)	(156069)
Gross profit 41.5% (2025 36.9%)	101119	90766
Less Support costs		
Repairs and renewals	667	4380
Depreciation	1138	1136
Stationery, printing and postages	777	382
Insurance	932	725
Travel and mileage	2875	3486
Miscellaneous	1793	2934
Total costs	8182	13043
Net Profit for the year before management fees	92937	77723

There were no paid employees during the year.

No charge is made by the hospital for the space occupied by the Leagues facilities or to the volunteers who operate the facities

3) **Management and Administration**	2026	2025
	£	£
Bank charges	338	407
Audit, accountancy and book-keeping	3785	4190
	4123	4597

4 Tangible Fixed Assets	Fixtures & Office	Equipment	Shop Alterations	Total
	£	£	£	£
Cost				
At 1st April 2025	2936	9225	22682	34843
Additions	-	-	-	-
At 31st March 2026	2936	9225	22682	34843
Depreciation				
At 1st April 2025	2652	8315	22468	33435
Depreciation for the year	250	674	214	1138
At 31st March 2026	2902	8989	22682	34573
Net Book Value				
At 31st March 2026	34	236	-	270

	2026	2025
	£	£
5 **Debtors**	nil	nil

6 Creditors falling due within one year	2026	2025
	£	£
Trade creditors	15952	17897
VAT creditor	2186	1544
	18138	19441

7 **Related Party Disclosures**

Control
Throughout the year, the charity was controlled ultimately by its members who meet annually at the Annual General Meeting. The Executive Committee elected by the members governs the affairs of the charity between Annual General Meetings

Transactions
No remuneration was paid to any trustee during the year.

LEAGUE OF FRIENDS OF THE ROYAL SOUTH HANTS HOSPITAL

Registered Charity Number 237323

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

	£	2026 £	£	2025 £
Trading Income				
Coffee shop sales		243336		246835
Cost of Sales				
Purchases (stock adjusted)	138943		152753	
Payment card fees	3274		3316	
	----------	142217	----------	156069
		----------		----------
Gross Profit 41.5% (2025 36.9%)		101119		90766
Other Income (per schedule below)		15106		7240
		----------		----------
		116225		98006
Overheads				
Stationery and postages	777		382	
Insurances	932		725	
Repairs and equipment renewals	667		4380	
Travelling and mileage	2875		3486	
Book-keeping and accountancy	1910		2315	
Audit and accountancy	1875		1875	
Bank charges	338		407	
Xmas lunch & volunteer gifts	1521		2662	
Miscellaneous expenses	272		272	
Depreciation	1138		1136	
	----------	12305	----------	17640
		----------		----------
Net Profit		103920		80366
Less:				
Patients amenities		(83681)		(46321)
		----------		----------
Surplus for the year		20239		34045
		----------		----------
Other Income				
Interest received		8841		-
Donations		6265		7240
		----------		----------
		15106		7240
		----------		----------