**REGISTERED CHARITY NUMBER: 246183**

# REPORT OF THE TRUSTEES AND

# UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

# FOR

# WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE OF FRIENDS

TaxAssist Accountants
35 Bartholomew Street
Newbury
Berkshire
RG14 SLL

**WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE**

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**FOR THE YEAR ENDED 31 MARCH 2026**


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# WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE OF FRIENDS

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their report with the financial statements of the Charity for the year ended 31 March 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 2015).

### OBJECTIVES AND ACTIVITIES

**Objectives and aims**

The objects of the Charity shall be to relieve sickness and to preserve the health of patients of which for the purpose of carrying out the above object, but not otherwise, the league shall have the following powers:

(a) to supplement the service provided by the hospital for the health, welfare and comfort of the patients therein by the provision of facilities and equipment which may be required for the treatment of such patients, or for the efficient running of the hospital.

(b) to raise funds, invite and receive contributions from any person or persons or organisations whatsoever by way of donation or otherwise. To take and accept gifts of property, whether subject to any special trust or not, for the object of the league.

(c) to provide or assist in the provision of amenities in the hospital for patients and staff, including a hospital tea bar and ward trolley.

(d) to assist when and where required in the recruitment of voluntary workers in and for the hospital.

(e) to charge such reasonable contributions and subscriptions as may be determined from time to time by the committee.

(f) to do all such things as are necessary for the attainment of the above object.

(g) to undertake and execute any charitable trust.

(h) to insure the property of the Charity against any foreseeable risk and take out other insurance policies to protect the Charity when required.

(i) to pay for indemnity insurance for the Trustees.

## OBJECTIVES AND ACTIVITIES

### Public benefit

The principal objective of the Charity is to help and benefit patients and medical staff at the West Berkshire Community Hospital. The Charity seeks to meet this objective by funding the purchase of medical equipment for use within the West Berkshire Community Hospital and by Community Nursing. This equipment would not otherwise be available, and the League selects equipment on the basis of merit and need.

The Charity continued to support the requirements of the hospital for the supply of capital equipment and, from its resources maintained by public subscription, fund raising and donations, was able to meet all requests made by consultants and staff.

The Charity offers the best possible health service to the local community by continuing to supply equipment that the NHS is not able to supply. Equipment purchased by the Charity enables treatments to be carried out at the West Berkshire Community Hospital thus saving frequent, fatiguing journeys to Reading or Oxford hospitals which is particularly helpful for frail and elderly patients.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Grant making

Where appropriate the Charity made small grants to improve the quality of life for in-patients.

### Volunteers

The Charity enjoys the extensive support from in excess of 200
members/friends. There are 40 volunteers who regularly assist with services within the hospital and fund raising. The Trustees would like to take this opportunity of thanking them for giving so generously of their time. The achievements of the Charity would not be possible without their input.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

The Trustees are very proud and pleased that as ever, were able to meet all the requests for assistance from the WBCH. This year alone the Charity has purchased medical equipment to the value of £175,189 (2025: £235,724).

## ACHIEVEMENT AND PERFORMANCE

**fundraising activities**

During the year, the Charity had donations, membership, grant and legacies of £148,260 (2025: £107,135). In addition, the Charity made a surplus of £12,553 from the Tea Bar (2025: Surplus £10,355) and other fundraising activities £6,524 (2025: £9,208) making a total of £19,077, including all fundraising activities. The overall net surplus amounted to £4,315 (2025: £90,050 deficit).

**Investment performance**

The Charity does not hold investments other than deposit accounts as the intention is to utilise funds as soon as projects are identified. The deposit income is £11,319 (2025: £17,899).

## FINANCIAL REVIEW

**Reserves policy**

The Charity does not have much in the way of regular expenses and therefore has no need to keep significant reserves. As a result, its general policy is to distribute funds as soon as projects can be identified. This may mean that income in any year may be expended in the year or years following whilst suitable projects are identified.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**Nature of governing document**

The Charity is controlled by a constitution adopted on 23rd July 1956 as amended on 12th May 1982, 15th September 2003 and 13th September 2016 and constitutes an unincorporated Charity.

**Recruitment and appointment of new Trustees**

Trustees are recruited from over 190 members of the League and are appointed by the members at the Annual General Meeting to fill vacancies arising.

**Induction and training of new Trustees**

New Trustees are given an introduction to the work of the Charity by a serving Trustee and advised to read published guidance given by the Charity commission available online.

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**

246183

**Principal address**
West Berkshire Community Hospital
London Road
Benham Hill
Thatcham
Berkshire
RG18 3AS

**Trustees**

| | |
|---|---|
| Mr S Stephens | Chairman |
| Mrs P Arrowsmith | Vice-chairman |
| Mrs C Mayo | Treasurer |
| Mrs S Galbraith | Hon. Life Member |
| Mrs J Flynn | Minute Secretary |
| Mrs R A Bennett | Hon. Life Member |
| Mr C Byng | |
| Ms L Daulby | |
| Mrs A Isaacs | Hon. Life Member |
| Mrs L Stephens | |
| Mrs D Norman | Hon. Life Member |
| Mrs H Whitley | |
| Mrs J Lyle | Membership Secretary |
| Mrs Alison Mackrill | |
| Mrs Christine Sloan | |
| Mrs Lorraine Hardisty | |
| Mr Jade Hardisty | |
| Mr Ian Shaw | |
| Mr Alan Oliver | |
| Ms Mary Murphy | |

**Independent Examiner**
TaxAssist Accountants
35 Bartholomew Street
Newbury
Berkshire
RG14 5LL

**EVENTS SINCE THE END OF THE YEAR**
Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of Trustees on 23/09/2026 and signed on its behalf by:

.....
Mr S Stephens - Trustee

## WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE OF FRIENDS

## STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2026

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE OF FRIENDS

**Independent examiner's report to the Trustees of WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE OF FRIENDS**

I report to the Charity Trustees on my examination of the accounts of WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE OF FRIENDS (the Trust) for the year ended 31 March 2026.

**Responsibilities and basis of report**

As the Charity's Trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2011 ('the Act').

I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no 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 accounting 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.

HUGO MILLS ACA
TaxAssist Accountants
35 Bartholomew Street
Newbury
Berkshire
RG14 5LL

Date: 8/10/2026

## WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE

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

| | Notes | 2026 Unrestricted fund £ | 2025 Total funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | | 148,260 | 107,135 |
| **Charitable activities** | | | |
| Tea bar | | 19,526 | 16,920 |
| Local fundraising activities | | 6,524 | 9,208 |
| Book Table Income | | 17,612 | 13,678 |
| Cancer Care Calendars | | 0 | 160 |
| Sponsorship | | 150 | 100 |
| Other | | 0 | 522 |
| Investment income | 2 | 11,320 | 17,899 |
| **Total** | | 203,243 | 165,622 |
| **EXPENDITURE ON** | | | |
| Raising funds | | 67 | 35 |
| **Charitable activities** | | | |
| Bank Charges | | 514 | 0 |
| Purchased medical equipment donated | | 175,189 | 235,724 |
| Purchased consumables, carol and quiz expenditure | | 5,127 | 4,798 |
| Sundry | | 0 | 11 |
| Share to Ward Fund from Reception Book Table | | 8,187 | 6,498 |
| Cancer Care Calendars | | 0 | 160 |
| Tea Bar Expenditure | | 6,973 | 6,565 |
| Other | | 2,871 | 2,426 |
| **Total** | | 198,928 | 256,217 |
| **NET INCOME** | | 4,315 | (90,595) |
| **RECONCILIATION OF FUNDS** | | | |
| **Total funds brought forward** | | 419,096 | 509,691 |
| **TOTAL FUNDS CARRIED FORWARD** | | 423,411 | 419,096 |

## WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE

## BALANCE SHEET
## 31 MARCH 2026

| | Notes | 2026 Unrestricted fund £ | 2025 Total funds £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible assets | 8 | 0 | 0 |
| **CURRENT ASSETS** | | | |
| Stocks | 9 | 750 | 750 |
| Debtors | 10 | 1,501 | 1,399 |
| Cash at bank and in hand | | 422,335 | 418,122 |
| | | 424,586 | 420,271 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 11 | (1,176) | (1,176) |
| **NET CURRENT ASSETS** | | 423,410 | 419,095 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 423,410 | 419,095 |
| **NET ASSETS** | | 423,410 | 419,095 |
| **FUNDS** | 12 | | |
| Unrestricted funds | | 423,410 | 419,095 |
| **TOTAL FUNDS** | | 423,410 | 419,095 |



continued...

## WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE

### BALANCE SHEET - continued
### 31 MARCH 2026

The financial statements were approved by the Board of Trustees and authorised for issue on 23/09/2026 and were signed on its behalf by:



Mr S Stephens - Chairman

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### BASIS OF PREPARING THE FINANCIAL STATEMENTS

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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS

The Charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

### CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### INCOME AND ENDOWMENTS

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

### EXPENDITURE

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### RAISING FUNDS

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### CHARITABLE ACTIVITIES

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities for its and services beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The income from charitable activities is shown net of costs.



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1. ACCOUNTING POLICIES - continued

**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 - 33% on cost

**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 corporation tax on its charitable activities.

**FUND STRUCTURE**
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**CURRENCY**
The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

**GOING CONCERN**
At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2. INVESTMENT INCOME

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 11,319 | 17,899 |

3. NET INCOME/(EXPENDITURE)

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

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 0 | 0 |



continued...

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

**TRUSTEES' EXPENSES**

There were no Trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

## 5. EMPLOYEES

There were no employees during the year.

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|---|---|
| **INCOME AND ENDOWMENTS FROM** | |
| Donations and legacies | 107,135 |
| **Charitable activities** | |
| Tea bar | 10,355 |
| Local fundraising activities | 9,208 |
| Investment income | 17,899 |
| **Total** | 144,597 |
| **EXPENDITURE ON** | |
| Raising funds | 35 |
| **Charitable activities** | |
| Tea bar | 0 |
| Purchased medical equipment donated | 235,724 |
| Good Exchange | 0 |
| Share to Ward Fund from reception Book Table | 6,498 |
| Purchased consumables | 4,798 |
| Other | 2,426 |
| **Total** | 256,217 |
| **NET INCOME** | (90,595) |
| **RECONCILIATION OF FUNDS** | |
| **Total funds brought forward** | 509,691 |



continued...

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ |
|---|---|
| TOTAL FUNDS CARRIED FORWARD | 419,096 |

## 7. TAXATION

The Charity is a registered Charity and therefore is exempt from taxation.

## 8. TANGIBLE FIXED ASSETS

| | Fixtures and Fittings £ |
|---|---|
| **COST** | |
| At 1 April 2024 and 31 March 2026 | 910 |
| **DEPRECIATION** | |
| At 1 April 2025 | 910 |
| Charge for year | 0 |
| At 31 March 2026 | 910 |
| **NET BOOK VALUE** | |
| At 31 March 2026 | 0 |
| At 31 March 2025 | 0 |



continued...

## 9. STOCKS

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Stocks | 750 | 750 |

## 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Gift Aid receivable | 1,501 | 1,377 |

## 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Accrued expenses | 1,176 | 1,176 |

## 12. MOVEMENT IN FUNDS

| | At 1/4/25 | Net movement in funds | At 31/3/26 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 419,096 | 4,315 | 423,411 |
| **TOTAL FUNDS** | 419,096 | 4,315 | 423,411 |

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

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 203,243 | (198,928) | 4,315 |
| **TOTAL FUNDS** | 203,243 | (198,928) | 4,315 |



continued...

12. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 1/4/24 £ | Net movement in funds £ | At 31/3/25 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 509,691 | (90,595) | 419,096 |
| **TOTAL FUNDS** | 509,691 | (90,595) | 419,096 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 165,622 | (256,217) | (90,595) |
| **TOTAL FUNDS** | 165,622 | (256,217) | (90,595) |



continued...

## 13. RELATED PARTY DISCLOSURES

There were no related party transactions during the year (2026 - none).

## 14. CHAIRMAN'S REPORT AND POST BALANCE SHEET EVENTS

The League continues to uphold its main objective, meeting the requests for funds to provide our local hospital with the best medical equipment to treat local people here in West Berkshire.

We have again held two quiz evenings over the year which were successful in raising additional funds. We could of only achieved these with the great support we had.

We held the Christmas carol service and invited the local Rock Choir to perform. This event will not be repeated this year due to it not been well attended with not much support.

Our charity is in a sound financial position and I'm sure will adapt and continue to thrive even in these uncertain times. This is only made possible by the whole team working together with new members helping to secure our future, continuing to build on the solid foundations of those before.

Over the coming year The League of Friends will transfer its status from unincorporated to incorporated, which gives more security to trustees and lessens personal liability.

To that end may I thank you all for your support, guidance and steadfast commitment in making WBCHLOF so successful.



continued...

## WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2026

| | 2026<br>£ | 2025<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 12,307 | 13,425 |
| Legacies | 131,499 | 90,030 |
| Grants | 0 | 0 |
| BOPP Income | 0 | 0 |
| Subscriptions | 4,455 | 3,680 |
| | 148,261 | 107,135 |
| **Investment income** | | |
| Deposit account interest | 11,320 | 17,899 |
| **Charitable activities** | | |
| Tea bar | 19,526 | 16,920 |
| Local fundraising activities | 6,524 | 9,308 |
| Book Table Income | 17,612 | 13,678 |
| Cancer Care Calendars | 0 | 160 |
| Other | 0 | 522 |
| | 43,662 | 40,538 |
| **Total incoming resources** | 203,243 | 165,622 |
| **EXPENDITURE** | | |
| **Raising funds** | | |
| Advertising | 856 | 277 |
| BOPP Fees | 0 | 0 |
| Compliance Fees | 581 | 75 |
| Website Build | 0 | 0 |
| Other fundraising costs | 1,695 | 1,250 |
| | 2,652 | 1,602 |
| **Charitable activities** | | |
| Purchased medical equipment donated | 175,190 | 235,724 |
| Purchased consumables | 1,649 | 1,977 |
| Sundry | 0 | 11 |
| Cancer Care Calendars | 0 | 160 |
| Tea Bar Expenditure | 6,973 | 6,565 |
| Carol Service Expenses | 0 | 50 |
| Quiz Expenses | 2,623 | 2,454 |

## WEST BERKSHIRE COMMUNITY HOSPITAL LEAGUE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Share to Ward Fund from Reception Book Table | 8,187 | 6,498 |
| | 197,754 | 255,041 |
| **Other** | | |
| Independent examiner's report | 1,176 | 1,176 |
| **Support costs** | | |
| **Information technology** | | |
| Fixtures and fittings | 0 | 0 |
| Total resources expended | 198,930 | 256,217 |
| **Net income** | 4,314 | (90,595) |