

**Trustees' Report and  
Unaudited Financial Statements  
for the Year Ended 31 March 2023  
for  
Sandwell Hospital League of Friends**

Dalton Pardoe Limited  
Chartered Accountants  
794 High Street  
Kingswinford  
West Midlands  
DY6 8BQ

**Sandwell Hospital League of Friends**

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for the Year Ended 31 March 2023**

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## **Sandwell Hospital League of Friends**

### **Trustees' Report for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 charity's objectives are:-

To relieve patients of Sandwell Hospital who are sick, disabled, handicapped or infirm and generally to support the charitable work of the Sandwell Hospital and Sandwell Community Nurses.

It delivers its public benefit by operating a sole volunteer staffed shop in the main reception of the hospital which sells confectionary, drinks and personal items. The profits from the shop fund a grant making programme for the wards and departments of the hospital. The shop is open 365 days each year and is used by anybody who enters the hospital whether they are patients, staff, visitors or contractors.

##### **Safeguarding**

The charity has young persons and adult safeguarding policies in place.

##### **Volunteers**

The charity has over fifty volunteers. New volunteers are provided with suitable training and supervision. The charity openly welcomes enquiries from any member of the public to become a volunteer.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Achievements and Performance**

During the year, the opening hours of the shop have been continued to meet the hospital's needs. The shop also opens on Christmas Day. At weekends and bank holidays and late openings, the shop functions as an unofficial hospital reception as the office hospital reception is closed those times.

##### **FINANCIAL REVIEW**

The financial statements for the year show the charity's shop to have achieved a turnover of £72,354 net of VAT (2022 : £29,245).

Requests for grants are submitted by SWBH are considered by the trustees of the charity and monies are paid out on receipt of the invoice for the sanctioned amount. There were no grants made in the year under review (2022 : £Nil).

Income exceeded expenditure by £11,441 in the year under review ( £2,707 : 2022 ) with the result that funds increased over the year from £28,683 as at 31st March 2022 to £40,1245 as at 31st March 2023.

##### **FUTURE PLANS**

The charity will operate for as long as it is needed. Sandwell Hospital which is part of Sandwell and West Birmingham Health Authority is going through a change process due to the construction of the Midland Metropolitan Hospital in Smethwick. The work of the hospital will alter but it is not yet possible to assess the impact of this on the charity.

## Sandwell Hospital League of Friends

### Trustees' Report for the Year Ended 31 March 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has 17 trustees, who are drawn from the general membership of the charity's volunteers who are all members of the local community. A member of the hospital staff provides informal advice on requests for grants to fund the purchase of medical equipment.

The Board of Trustees is aware of the recommendations of the Charity Commission and follow these on all occasions. The Board receives operational reports, reviews its finances and receives requests for grants at each of its meetings. Meetings are held at the hospital during the evening. Five Board meetings and an Annual General Meeting were held during the year.

The charity's affairs are largely governed by the Charities Act 2011 and the Value Added Tax Act 1994.

The charity was registered on 26 August 1971. Its Governing document is a Constitution adopted on 7 July 1971 and subsequently amended on 2 April 1981 and 24 June 2013.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

501058

##### Principal address

Sandwell Hospital  
Lyndon  
West Bromwich  
West Midlands  
B71 4BS


##### Trustees

Mrs J Devaney - Secretary  
Mrs S Jaundrill  
Mrs B Lissimore - Ass. Treasurer  
J Stockall  
Mrs J Cutting - Vice Chairperson  
Mrs P Gohel - Co-Chairperson  
Mrs C Whittingham - Co-Chairperson  
Mrs G Bates  
T J Fosey - Treasurer  
Mrs J Beighton

##### Independent Examiner

Dalton Pardoe Limited  
Chartered Accountants  
794 High Street  
Kingswinford  
West Midlands  
DY6 8BQ

Approved by order of the board of trustees on .....18/12/2023..... and signed on its behalf by:

  
.....  
Mrs C Whittingham - Co-Chairperson - Trustee

**Independent Examiner's Report to the Trustees of  
Sandwell Hospital League of Friends**

**Independent examiner's report to the trustees of Sandwell Hospital League of Friends**

I report to 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').

**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').

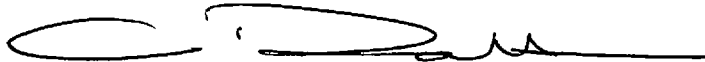
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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.



Mr C Dalton FCA

Dalton Pardoe Limited  
Chartered Accountants  
794 High Street  
Kingswinford  
West Midlands  
DY6 8BQ

Date: ..... 18/12/2023 .....

**Sandwell Hospital League of Friends**

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

		<b>31.3.23 Unrestricted fund £</b>	<b>31.3.22 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	2	72,354	29,245
Investment income	3	24	1
<b>Total</b>		<u>72,378</u>	<u>29,246</u>
<b>EXPENDITURE ON</b>			
Raising funds		58,266	25,252
Charitable activities - Expenditure	4	2,671	1,287
<b>Total</b>		<u>60,937</u>	<u>26,539</u>
<b>NET INCOME</b>		<b>11,441</b>	<b>2,707</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		28,683	25,976
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>40,124</u></u>	<u><u>28,683</u></u>

The notes form part of these financial statements

**Sandwell Hospital League of Friends**

**Statement of Financial Position  
31 March 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>CURRENT ASSETS</b>			
Stocks	8	3,724	3,013
Cash at bank		<u>38,102</u>	<u>27,158</u>
		41,826	30,171
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,702)	(1,488)
		<u>40,124</u>	<u>28,683</u>
<b>NET CURRENT ASSETS</b>			
		40,124	28,683
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>40,124</u>	<u>28,683</u>
<b>NET ASSETS</b>			
		<u>40,124</u>	<u>28,683</u>
<b>FUNDS</b>			
	10		
Unrestricted funds:			
General fund		<u>40,124</u>	<u>28,683</u>
<b>TOTAL FUNDS</b>		<u>40,124</u>	<u>28,683</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/12/2023 and were signed on its behalf by:

  
 .....  
 P Gohel - Co-Chairperson - Trustee

The notes form part of these financial statements

**Sandwell Hospital League of Friends**

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**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 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.

**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.

**2. OTHER TRADING ACTIVITIES**

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>Unrestricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Shop income	<u><u>72,354</u></u>	<u><u>29,245</u></u>

**Sandwell Hospital League of Friends**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**3. INVESTMENT INCOME**

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>Unrestricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
Deposit account interest	24	1
	<u>24</u>	<u>1</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5)	Support costs	Totals
	£	£	£
- Expenditure	2,047	624	2,671
	<u>2,047</u>	<u>624</u>	<u>2,671</u>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>£</b>	<b>£</b>
Running costs	2,047	675
	<u>2,047</u>	<u>675</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Other trading activities	29,245
Investment income	1
<b>Total</b>	<u>29,246</u>
<b>EXPENDITURE ON</b>	
Raising funds	25,252
<b>Charitable activities</b>	
- Expenditure	1,287
<b>Total</b>	<u>26,539</u>
<b>NET INCOME</b>	2,707

**Sandwell Hospital League of Friends**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

		Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward		25,976
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>28,683</u>

**8. STOCKS**

	31.3.23 £	31.3.22 £
Stocks	<u>3,724</u>	<u>3,013</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
VAT	1,077	396
Accrued expenses	<u>625</u>	<u>1,092</u>
	<u>1,702</u>	<u>1,488</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	28,683	11,441	40,124
<b>TOTAL FUNDS</b>	<u>28,683</u>	<u>11,441</u>	<u>40,124</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	72,378	(60,937)	11,441
<b>TOTAL FUNDS</b>	<u>72,378</u>	<u>(60,937)</u>	<u>11,441</u>

**Sandwell Hospital League of Friends**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	25,976	2,707	28,683
<b>TOTAL FUNDS</b>	<u>25,976</u>	<u>2,707</u>	<u>28,683</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,246	(26,539)	2,707
<b>TOTAL FUNDS</b>	<u>29,246</u>	<u>(26,539)</u>	<u>2,707</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**Sandwell Hospital League of Friends**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	31.3.23 Unrestricted funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Shop income	72,354	29,245
<b>Investment income</b>		
Deposit account interest	<u>24</u>	<u>1</u>
<b>Total incoming resources</b>	<b>72,378</b>	<b>29,246</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	3,013	2,800
Purchases	58,977	25,465
Closing stock	<u>(3,724)</u>	<u>(3,013)</u>
	<b>58,266</b>	<b>25,252</b>
<b>Charitable activities</b>		
Running costs	2,047	675
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination	<u>624</u>	<u>612</u>
<b>Total resources expended</b>	<b>60,937</b>	<b>26,539</b>
<b>Net income</b>	<b><u>11,441</u></b>	<b><u>2,707</u></b>

This page does not form part of the statutory financial statements