

**Trustees' Report and  
Unaudited Financial Statements  
for the Year Ended 31 March 2025  
for  
Sandwell Hospital League of Friends**

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

**Sandwell Hospital League of Friends**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

	<b>Page</b>
<b>Trustees' Report</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Statement of Financial Position</b>	<b>5</b>
<b>Notes to the Financial Statements</b>	<b>6 to 9</b>
<b>Detailed Statement of Financial Activities</b>	<b>10</b>

## Sandwell Hospital League of Friends

### Trustees' Report for the Year Ended 31 March 2025

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 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 £49,104 net of VAT (2024 : £83,036).

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. Grants made in the year under review totalled £Nil ( 2024 : £10,128 ). Legacy income of £14,197 was received in the year together with deposit account interest of £379 resulting in total income of £63,680 (£83,328 : 2024).

Income exceeded expenditure by £14,682 in the year under review ( £7,954 excess of expenditure over income : 2024 ) with the result that funds increased over the year from £32,170 as at 31st March 2024 to £46,852 as at 31st March 2025.

#### 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.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity has 9 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.

**Sandwell Hospital League of Friends**

**Trustees' Report  
for the Year Ended 31 March 2025**

**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 (deceased 15.5.25)  
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 11 July 2025 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 on my examination of the accounts of Sandwell Hospital League of Friends (the Trust) for the year ended 31 March 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**

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: ..... 11/7/2025 .....

**Sandwell Hospital League of Friends**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	14,197	-
Other trading activities	3	49,104	83,036
Investment income	4	379	292
<b>Total</b>		<u>63,680</u>	<u>83,328</u>
 <b>EXPENDITURE ON</b>			
Raising funds		47,928	79,723
Charitable activities - Expenditure	5	1,070	11,559
<b>Total</b>		<u>48,998</u>	<u>91,282</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 <b>14,682</b>	 <b>(7,954)</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		32,170	40,124
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>46,852</u></u>	 <u><u>32,170</u></u>

The notes form part of these financial statements

**Sandwell Hospital League of Friends**

**Statement of Financial Position  
31 March 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>			
Stocks	9	1,866	2,839
Cash at bank		<u>45,824</u>	<u>30,371</u>
		<b>47,690</b>	<b>33,210</b>
<b>CREDITORS</b>			
Amounts falling due within one year	10	<b>(838)</b>	<b>(1,040)</b>
<b>NET CURRENT ASSETS</b>		<u><b>46,852</b></u>	<u><b>32,170</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>46,852</b>	<b>32,170</b>
<b>NET ASSETS</b>		<u><b>46,852</b></u>	<u><b>32,170</b></u>
<b>FUNDS</b>			
Unrestricted funds:	11		
General fund		<u>46,852</u>	<u>32,170</u>
<b>TOTAL FUNDS</b>		<u><b>46,852</b></u>	<u><b>32,170</b></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2025 and were signed on its behalf by:



P Gohel - Co-Chairperson - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 March 2025

**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. DONATIONS AND LEGACIES**

	<b>31.3.25</b>	<b>31.3.24</b>
	<b>Unrestricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Legacy	<b>14,197</b>	-
	<u>          </u>	<u>          </u>

**3. OTHER TRADING ACTIVITIES**

	<b>31.3.25</b>	<b>31.3.24</b>
	<b>Unrestricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Shop income	<b>49,104</b>	<b>83,036</b>
	<u>          </u>	<u>          </u>

**Sandwell Hospital League of Friends**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

<b>4.</b>	<b>INVESTMENT INCOME</b>		<b>31.3.25 Unrestricted funds £ 379</b>		<b>31.3.24 Total funds £ 292</b>
	Deposit account interest		<u>379</u>		<u>292</u>
<b>5.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>				
		Direct Costs (see note 6) £	Support costs £		Totals £
	- Expenditure	<u>416</u>	<u>654</u>		<u>1,070</u>
<b>6.</b>	<b>DIRECT COSTS OF CHARITABLE ACTIVITIES</b>				
			<b>31.3.25 £</b>		<b>31.3.24 £</b>
	Running costs		<u>416</u>		<u>725</u>
	Grants paid		<u>-</u>		<u>10,128</u>
			<u>416</u>		<u>10,853</u>
<b>7.</b>	<b>TRUSTEES' REMUNERATION AND BENEFITS</b>				
	There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.				
	<b>Trustees' expenses</b>				
	There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.				
<b>8.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>				<b>Unrestricted fund £</b>
	<b>INCOME AND ENDOWMENTS FROM</b>				
	Other trading activities				<u>83,036</u>
	Investment income				<u>292</u>
	<b>Total</b>				<u>83,328</u>
	<b>EXPENDITURE ON</b>				
	Raising funds				<u>79,723</u>
	<b>Charitable activities</b>				
	- Expenditure				<u>11,559</u>
	<b>Total</b>				<u>91,282</u>
	<b>NET INCOME/(EXPENDITURE)</b>				<u>(7,954)</u>

**Sandwell Hospital League of Friends**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

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

	<b>Unrestricted fund £</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	40,124
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>32,170</b>
	<hr/> <hr/>

**9. STOCKS**

	<b>31.3.25 £</b>	<b>31.3.24 £</b>
Stocks	<b>1,866</b>	<b>2,839</b>
	<hr/>	<hr/>

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

	<b>31.3.25 £</b>	<b>31.3.24 £</b>
VAT	<b>183</b>	<b>459</b>
Accrued expenses	<b>655</b>	<b>581</b>
	<hr/>	<hr/>
	<b>838</b>	<b>1,040</b>
	<hr/> <hr/>	<hr/> <hr/>

**11. MOVEMENT IN FUNDS**

	<b>At 1.4.24 £</b>	<b>Net movement in funds £</b>	<b>At 31.3.25 £</b>
<b>Unrestricted funds</b>			
General fund	<b>32,170</b>	<b>14,682</b>	<b>46,852</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>32,170</b>	<b>14,682</b>	<b>46,852</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	<b>63,680</b>	<b>(48,998)</b>	<b>14,682</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>63,680</b>	<b>(48,998)</b>	<b>14,682</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Sandwell Hospital League of Friends**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	40,124	(7,954)	32,170
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>40,124</u>	<u>(7,954)</u>	<u>32,170</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	83,328	(91,282)	(7,954)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>83,328</u>	<u>(91,282)</u>	<u>(7,954)</u>

**12. RELATED PARTY DISCLOSURES**

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

**Sandwell Hospital League of Friends**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	31.3.25 Unrestricted funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Legacy	14,197	-
<b>Other trading activities</b>		
Shop income	49,104	83,036
<b>Investment income</b>		
Deposit account interest	379	292
<b>Total incoming resources</b>	<u>63,680</u>	<u>83,328</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	2,839	3,724
Purchases	46,955	78,838
Closing stock	<u>(1,866)</u>	<u>(2,839)</u>
	47,928	79,723
<b>Charitable activities</b>		
Running costs	416	725
Grants paid	<u>-</u>	<u>10,128</u>
	416	10,853
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examination	654	706
<b>Total resources expended</b>	<u>48,998</u>	<u>91,282</u>
<b>Net income</b>	<u><u>14,682</u></u>	<u><u>(7,954)</u></u>

This page does not form part of the statutory financial statements