LEAGUE OF FRIENDS OF MACCLESFIELD AND CONGLETON HOSPITALS

TRUSTEES' ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Registered Charity Number

504373

Presented to the Annual General Meeting

26 October 2026

Registered Office

12 Swan Bank
Congleton
Cheshire
CW12 1AH

League of Friends of Macclesfield and Congleton Hospitals

Trustees' Annual Report and Financial Statements

For the Year Ended 31 March 2026

The Trustees present their Annual Report and Financial Statements for the year ended 31 March 2026.

These financial statements have been prepared on a Receipts and Payments basis in accordance with Part 8 of the Charities Act 2011 and applicable Charity Commission guidance.

Registered Charity Number: **504373**

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Details

Charity Name
League of Friends of Macclesfield and Congleton Hospitals

Registered Charity Number
504373

Registered Office
12 Swan Bank
Congleton
Cheshire
CW12 1AH

Trustees Serving During the Year

Trustee	Position
G N Banner	Chairman
Mrs G Hebb	Trustee
D Murphy	Trustee
Mrs J Colesby	Secretary
Mrs J Myatt	Trustee
Mrs E Flemington	Trustee
J G Baggott	Trustee
D A Johnson	Treasurer

The Trustees are elected or appointed in accordance with the governing document of the charity.

Bankers

National Westminster Bank plc
46 High Street
Congleton
Cheshire
CW12 1BE

National Westminster Bank plc
2 Chestergate
Macclesfield
Cheshire
SK11 6BS

Independent Examiner

Geoffrey Tomkinson
12 Scrimshaw Drive
Stoke-on-Trent
ST6 7PX

TRUSTEES' ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 March 2026.

The charity is registered with the Charity Commission under registered charity number 504373. The Annual General Meeting is held annually in October. The charity operates under its Constitution adopted in May 1975 and amended in January 2004.

Objects, Organisation and Activities

The charity is an independent voluntary organisation which exists to provide relief to patients and former patients of Macclesfield and Congleton Hospitals and others in need of assistance and generally to support the charitable work of those hospitals through the making of grants and the provision of goods and services for charitable purposes.

The principal source of income is derived from the operation of the League of Friends Charity Shop. Income generated is used to support the charitable objectives of the organisation and to provide grants and assistance to healthcare-related organisations and activities within the area served by the charity.

Public Benefit

The Trustees confirm that they have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

The Trustees are satisfied that the activities undertaken during the year furthered the charity's objectives and delivered identifiable public benefit through the support provided to healthcare-related organisations, patients and former patients.

Structure, Governance and Management

The charity is governed by its Constitution. Trustees are appointed or elected in accordance with that Constitution and are responsible for the strategic direction, governance and financial stewardship of the charity.

The Trustees meet regularly throughout the year to review the charity's operations, financial performance and grant-making activities. The day-to-day operation of the charity shop is supported by paid staff and volunteers whose contribution is essential to the continuing success of the organisation.

Review of Progress and Achievements

During the year, the charity shop continued to provide the principal source of income for the charity.

The Trustees continued to support local healthcare-related activities through grants and the provision of consumable goods. The charity also continued to generate additional income through textile and metal recycling initiatives.

The Trustees remain mindful of continuing inflationary pressures, increased utility costs and staffing costs. Despite these challenges, the charity has maintained its support for charitable purposes whilst ensuring the ongoing financial stability of the organisation.

The Trustees wish to record their appreciation to all staff, volunteers, donors and supporters whose continued commitment has enabled the charity to pursue its objectives during the year.

Financial Review

Total income for the year amounted to **£43,077.06** derived from shop sales, recycling income and donations.

Total expenditure amounted to **£46,426.25**, comprising charitable grants, grants of consumable goods, staff costs and management and administration expenses.

The charity recorded a deficit for the year of **£3,349.19**. Funds brought forward at 1 April 2025 amounted to **£40,565.64** and funds carried forward at 31 March 2026 amounted to **£37,216.45**.

The Trustees consider the financial position of the charity to remain sound and adequate resources remain available to support future charitable activities.

Reserves Policy

After providing sufficient funds to meet the management and administration costs of the charity, the Trustees regard the remaining unrestricted funds as available for charitable purposes in accordance with the objectives of the charity.

The Trustees seek to maintain reserves sufficient to support the continued operation of the charity, provide working capital for the charity shop operation and provide flexibility in supporting future charitable activities.

At 31 March 2026 unrestricted reserves amounted to **£37,216.45**. The Trustees consider this level of reserves to be appropriate having regard to the nature and scale of the charity's activities and anticipated future commitments. The adequacy of reserves is reviewed annually.

Risk Management

The Trustees have considered the principal risks facing the charity, including reductions in trading income, increased operating costs and changes in volunteer availability.

The Trustees monitor the financial position of the charity throughout the year and maintain adequate reserves to mitigate foreseeable risks wherever possible.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the requirements of the Charities Act 2011.

The Trustees are responsible for keeping proper accounting records sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

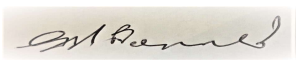
The Trustees are responsible for ensuring that the accounts have been prepared in accordance with the provisions applicable to charities preparing Receipts and Payments Accounts under Part 8 of the Charities Act 2011 and the guidance issued by the Charity Commission.

The Trustees consider that the charity has adequate resources to continue its activities for the foreseeable future and have therefore adopted the going concern basis in preparing these financial statements.

Approval of Trustees' Annual Report

This report was approved by the Board of Trustees on 26 October 2026 and signed on its behalf by:

G N Banner
Chairman

Signature: 

Date: 26 October 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LEAGUE OF FRIENDS OF MACCLESFIELD AND CONGLETON HOSPITALS

Responsibilities and Basis of Report

As the charity Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

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

An independent 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 the Trustees concerning such matters.

The procedures undertaken do not provide all of the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view.

Independent Examiner's Statement

I have completed my examination.

During the course of my examination a small number of supporting documents requested were not available for inspection. Alternative supporting information and explanations were provided and were considered sufficient for the purposes of the examination.

Having considered the accounting records maintained by the charity together with the bank statements, reconciliations, receipts and payments records and the supporting documentation available for inspection, these omissions did not give rise to any concern that the accounts are materially misstated or that they fail to accord with the underlying accounting records. The unavailable documentation does not affect my conclusion set out below.

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect:
    - accounting records were not kept in accordance with Section 130 of the Charities Act 2011; or
    - the accounts do not accord with the accounting records;

or

1. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Geoffrey Tomkinson
Independent Examiner

12 Scrimshaw Drive
Stoke-on-Trent
ST6 7PX

Date: 15 October 2026

STATEMENT OF FINANCIAL ACTIVITIES

Receipts and Payments Basis

Year Ended 31 March 2026

Income

Income Source	£
Sale of Goods	40,837.33
Textile Recycling	1,363.73
Sale of Metals	135.00
Donations Received	741.00
Total Income	**43,077.06**

Expenditure

Expenditure	£
Grants - Consumable Goods	2,387.99
Grants Made	3,173.00
Staff Costs	27,970.13
Management and Administration Costs	12,895.13
Total Expenditure	**46,426.25**

Movement in Funds

Funds	£
Net Deficit for the Year	(3,349.19)
Funds Brought Forward	40,565.64
Funds Carried Forward	**37,216.45**

RECEIPTS AND PAYMENTS BALANCE SHEET

At 31 March 2026

Current Assets

Asset	**£**
Shop Account	18,177.40
Main Account	19,016.69
Petty Cash	22.36
Total Current Assets	**37,216.45**

Current Liabilities

Liability	**£**
Current Liabilities	Nil

Net Assets

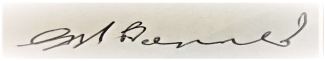
Net Assets	**£**
Total Net Assets	37,216.45

Represented By

Fund	**£**
General Fund at 1 April 2025	40,565.64
Deficit for the Year	(3,349.19)
General Fund at 31 March 2026	**37,216.45**

Approved by the Board of Trustees on 26 October 2026 and signed on its behalf by:

G N Banner
Chairman

Signature: 

Date: 26 October 2026

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared on a Receipts and Payments basis in accordance with Part 8 of the Charities Act 2011 and the guidance issued by the Charity Commission for charities preparing accounts on that basis. The accounts have been prepared under the historical cost convention.

Fund Accounting

The charity maintains unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the charity's objects.

Fixed Assets

The charity held no fixed assets at 31 March 2026.

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2. Income

Source	**£**
Sale of Goods	40,837.33
Textile Recycling	1,363.73
Sale of Metals	135.00
Donations Received	741.00
Total Income	**43,077.06**

3. Charitable Expenditure

Description	£
Grants - Consumable Goods	2,387.99
Grants Made	3,173.00
Total Charitable Expenditure	**5,560.99**

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4. Management and Administration Costs

Description	£
Rent	4,999.92
Water and Sewerage	432.36
Insurance	1,117.42
Electricity	1,348.04
Stationery	41.04
Telephone and Broadband	673.54
Computer and Software	216.00
Website and Social Media Maintenance	492.00
Repairs and Maintenance	1,592.24
Cleaning	129.17
Waste Disposal	1,105.80
Subscriptions	415.00
Refreshments	5.00
SUMUP Fees	327.60
Total Management and Administration Costs	**12,895.13**

5. Staff Costs

Description	£
Salaries and Wages	24,510.73
PAYE and Employers' National Insurance	3,459.40
Total Staff Costs	**27,970.13**

6. Related Party Transactions

No Trustee received remuneration or any financial benefit from the charity during the year.

Trustee expenses, where incurred, were limited to the reimbursement of legitimate out-of-pocket expenditure incurred on behalf of the charity and authorised in accordance with the charity's governing document and Charity Commission guidance.

No Trustee reimbursement or related party transaction requiring disclosure under applicable charity reporting requirements was identified.

7. Reserves

At 31 March 2026 unrestricted reserves amounted to **£37,216.45**. The Trustees consider this level of reserves sufficient to support the continuing activities of the charity and meet foreseeable commitments.

8. Cash and Cash Equivalents

Balance Held	£
Shop Account	18,177.40
Main Account	19,016.69
Petty Cash	22.36
Total Cash and Cash Equivalents	**37,216.45**

9. Going Concern

The Trustees have reviewed the financial position of the charity and are satisfied that adequate resources exist to enable it to continue operating for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

END OF REPORT AND FINANCIAL STATEMENTS