

**Registered Charity Number: 259596**

**League of Friends of Sheffield Teaching Hospitals  
NHS Foundation Trust**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**For the year ended 31 March 2022**

## League of Friends of Sheffield Teaching Hospitals NHS Foundation Trust

### Contents

<b>Contents</b>	<b>Page</b>
Legal and administrative information	1
Trustees' annual report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 11

## **League of Friends of Sheffield Teaching Hospitals NHS Foundation Trust**

### **Legal and administrative information for the year ended 31 March 2022**

#### **Other names**

Working name	League of Friends Northern General Hospital Sheffield
Previous name	League of Friends Northern General Hospital NHS Trust, Sheffield
Previous name	Friends of the Northern General Hospital, Sheffield

#### **Trustees**

Mrs D Stow	Chair	
Mr T Dodd	Treasurer	resigned on 31 January 2022
Mr D Toffolo	Treasurer	appointed on 31 January 2022
Mr M Presley		
Ms B Etherton		
Ms S Button		appointed on 16 March 2022
Mrs A Cotton		appointed on 25 April 2022
Mrs J Kemp		appointed on 1 August 2022

#### **Secretary**

Chloe Haigh	from March 2022
Sarah Button	until March 2022

#### **Charity number**

259596

#### **Principal address**

Northern General Hospital  
Herries Road  
Sheffield  
S5 7AU

#### **Bank**

The Royal Bank of Scotland  
Sheffield Church Street Branch  
5 Church Street  
Sheffield  
S1 1HF

#### **Independent Examiner**

Sarah Lightfoot, FCA DChA  
Employee of:  
VAS Community Accountancy  
The Circle  
33 Rockingham Lane  
Sheffield  
S1 4FW

## **League of Friends of Sheffield Teaching Hospitals NHS Foundation Trust**

### **Trustees' annual report For the year ended 31 March 2022**

The Trustees have pleasure in submitting their annual report and the financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

#### **Structure Governance & management**

The Charity is operated under the rules of its trust deed dated 16 September 1969 and most recently amended 4 May 1993.

Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the trust deed.

The day to day activities of League of Friends of Sheffield Teaching Hospitals NHS Foundation Trust ("League of Friends") are carried out by volunteers who are managed by the League of Friends Co-ordinator.

Throughout the year, the Trustees have met as at least every 6 weeks to review funding bids, steer League of Friends developments and oversee the management of the League of Friends business including support to volunteers, finance and procurement.

#### **Objects of the charity**

The Objectives of the League of Friends are to relieve patients and former patients of the Sheffield Teaching Hospital NHS Foundation Trust, who are sick, convalescent, disabled, infirm or in need of financial assistance and generally to support the charitable work of the said Hospitals.

#### **Summary of the main activities undertaken for the public benefit**

When planning their activities, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

#### Raising support

The League of Friends fundraising through two different retail outlets.

The first of these is a shop based at Royal Hallamshire Hospital. This is run by a small group of dedicated volunteers who sell donated goods and a mix of toiletries. For their stock, a range of bric-a-brac and books, they rely on donations from visitors and staff at the hospital. They had to remain closed throughout the year due to hospital access restrictions as a result of the pandemic, however they were able to reopen in April 2022.

The second outlet is a "Tea Bar" based at Northern General Hospital which is the main base for volunteers and main source of income. This stocks a wide variety of confectionery and snacks alongside hot and cold drinks. They also sell pre-made sandwiches and baked goods which are delivered fresh every morning. This is currently open Monday-Friday 10am – 2pm.

#### Grants Policy

Grants to Sheffield Teaching Hospitals Foundation Trust are considered and approved by the Trustees who ensure that they are within the objects of the League of Friends and are for projects for which funding would not otherwise be available. The charity also provides funding to Sheffield Teaching Hospitals for the League of Friends Co-ordinator.

**Trustees' annual report - continued**  
**For the year ended 31 March 2022**

**Summary of the main achievements during the year**

Raising support

The Brearley Tea Bar has been able to remain open throughout the year running a 5 day per week, 4 hours per day operation. The management committee have held online meetings every two weeks to ensure that the charity is monitoring and responding appropriately to all the changes currently taking place.

There are 12 members/volunteers currently on the register and the Trustees thank all members and volunteers for their continued support, hard work and dedication throughout the year. Without them none of the services would be possible.

Grant making

During the year the League of Friends have continued to work with the Arts in Health team on bereavement cards for patients which have included Forget-Me-Not seeds provided by the League at a cost of £1,257 in the year.

£10,000 was awarded in 2019/20 towards the refurbishment of the Osborn Flats for relatives of Spinal Cord Injury patients, at the Northern General Hospital, as part of the Sheffield Hospital Charity appeal. This is still outstanding as the Charity has not requested the funds be deposited.

Other

The League of Friends keeps in touch with the local voluntary action group and receives their regular newsletter.

The League of Friends actively supports the National Association of League of Friends (ATTEND). Our Chair, Doris Stow is also an ATTEND general committee member.

Whilst the tea bar has operated throughout the year, calls on the charitable services have been limited due to the pandemic. The Trustees have continued to focus on the “behind the scenes” aspects of the charity. In the coming year we will continue to offer our various services for the benefit of patients and visitors at Sheffield Teaching Hospitals NHS Foundation Trust, while looking to build stronger connections within the Trust and also the local community.

While the growth League of Friends hoped to achieve this year has been paused due to the pandemic they have managed to keep the charity stable while having a positive impact at Sheffield Teaching Hospitals. They hope to reopen fully within 2022 while trying to work on a new adapted plan to allow for new diversified income which is less reliant on physical in person fund raising.

**Reserves policy**

The previous reserves policy was set at £150,000, and reserves had been built up over recent years with a low level of funding requests. The trustees considered the reserves in September 2019 and determined that the charity needed to redefine the way it operates to ensure its continued viability. The current level of reserves, whilst negatively impacted by enforced closures over the pandemic, will provide the opportunity to carry out this project and safeguard the League of Friends Co-ordinator post, seconded from Sheffield Hospital Trust, whilst additional income streams are investigated. The Trustees have agreed to continue to fund the co-ordinator role and plan to spend up to £10,000 per annum on grants whilst the project is ongoing until the reserves reach a level of around £50,000. Unrestricted funds (excluding tangible fixed assets) at 31 March 2022 amounted to £94,472 (2021: £123,109).

League of Friends have had minimal requests for funds this year however they will continue to look for projects to give grants to improve patient and visitor experience.

**Trustees' annual report - continued  
For the year ended 31 March 2022**

**Future plans**

The pandemic has continued to affect League of Friends throughout the current year but we are hopeful that the relaxations which allowed the reopening of the Hallamshire shop in April 2022 will continue and a return to more normal times will improve the opportunities for generating income and donations. We continue to work on digital income and other fundraising opportunities.

With the ongoing relaxation of pandemic rules we aim to concentrate our efforts on re-establishing awareness of the League of Friends outlets and to develop opportunities for face to face fundraising and development of digital income.

The League of Friends will continue to look at its opening hours in the Brearley Unit shop to maintain the level of service that has been achieved this year. The Trustees are pleased with the hours which they have managed to maintain and are thankful for the dedication of the volunteers who made this possible. The Trustees hope to expand the opening hours now the Hallamshire site has been reopened.

The League of Friends co-ordinator will be working on improvements in recruitment to ensure that a regular volunteer pool is available as well as working with Sheffield Teaching Hospital NHS Foundation Trust to improve the relationship with the trust and its partner organisations.

The Management committee will continue its efforts to increase and diversify our income streams, whilst reviewing the cost base, to ensure the League of Friends can continue to provide grants to Sheffield Teaching Hospital NHS Foundation Trust.

The League of Friends continues to work on the social media it created during lockdown to promote our work and increase our fundraising potential.

League of Friends is keen to spend the next year supporting and continuing its positive relationship with Sheffield Teaching Hospital NHS Foundation Trust and providing grants. This is reflected in the proposed budget for the coming year.

The trustees declare that they have approved the trustees' report above on 19/01/23 and signed on behalf of the trustees:



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Doris Stow  
Chair

## **Independent Examiner's report to the trustees of League of Friends of Sheffield Teaching Hospital NHS Foundation Trust ("the Charity")**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

### **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 2011 Act and in carrying out my examination I have followed all the 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.

Signed: *S Lightfoot*  
Sarah Lightfoot, FCA DChA  
Employee of:  
VAS Community Accountancy  
The Circle  
33 Rockingham Lane  
Sheffield  
S1 4FW

Date: 20 January 2023

# League of Friends of Sheffield Teaching Hospitals NHS Foundation Trust

## Statement of Financial Activities For the year ended 31 March 2022

		Unrestricted Total 2022 £	Unrestricted Total 2021 £
	Notes		
<b>Income from:</b>			
Donations and legacies	2	856	138
Fundraising - shop and canteen sales		41,509	7,444
Investments	3	12	64
Other sources - Lottery account		-	182
		<b>42,377</b>	<b>7,828</b>
<b>Expenditure on:</b>			
Raising funds - shop and canteen	4	31,800	8,541
Charitable activities	5	38,855	33,547
		<b>70,655</b>	<b>42,088</b>
<b>Net expenditure before net gains/(losses) on investments</b>		<b>(28,278)</b>	<b>(34,260)</b>
Net gains/(losses) on investments		19	119
<b>Net expenditure</b>		<b>(28,259)</b>	<b>(34,141)</b>
Total funds brought forward as reported		123,109	157,250
<b>Total funds carried forward</b>		<b>94,850</b>	<b>123,109</b>



# League of Friends of Sheffield Teaching Hospitals NHS Foundation Trust

## Balance sheet

As at 31 March 2022

	Notes	Total 2022 £	Total 2021 £
<b>Fixed Assets</b>			
Tangible Assets	8	-	575
Investments	9	378	359
		<u>378</u>	<u>934</u>
<b>Current assets</b>			
Debtors	10	725	689
Cash at bank and in hand		113,378	137,755
Total current assets		<u>114,103</u>	<u>138,444</u>
Creditors: amounts falling due within one year	11	(19,631)	(16,269)
<b>Net current assets</b>		<u>94,472</u>	<u>122,175</u>
<b>Total assets less current liabilities</b>		<b>94,850</b>	<b>123,109</b>
Creditors: amounts falling due after more than one year		-	-
<b>Total net assets</b>		<u><b>94,850</b></u>	<u><b>123,109</b></u>
<b>Funds of the Charity</b>			
Unrestricted funds		<u><b>94,850</b></u>	<u><b>123,109</b></u>

The Trustees declare that they have approved the accounts above on \_\_\_\_\_

Signed on behalf of the Charity's trustees:

Signed:

\_\_\_\_\_  
Doris Elaine Stow  
Chair

**Notes to the Accounts  
for the year ended 31 March 2022**

**1 Accounting Policies**

**(a) General**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value.

**(b) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Shop and canteen sales represent gross sales of goods.

Investment income is included when receivable.

**(c) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred:

- Costs of raising funds comprise the costs associated with generating trading income from the shop and canteen sales.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant.

**(d) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**(e) Tangible fixed assets**

All items of capital expenditure below £500 are written off as incurred.

Depreciation has been calculated to write down the cost of all tangible fixed assets over their expected useful lives on the following basis:

Furniture	5 years straight line
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**(f) Fixed asset investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

**Notes to the Accounts (continued)**  
**for the year ended 31 March 2022**

**1 Accounting Policies - continued**

**(g) Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

**(h) Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**(i) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(j) Funds**

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

**(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies**

	<b>2022</b>	2021
	<b>£</b>	£
Donations	856	138
Legacies	-	-
	<u><b>856</b></u>	<u><b>138</b></u>

**3 Investment income**

	<b>2022</b>	2021
	<b>£</b>	£
Bank interest	12	64
Share dividends and scrip income	-	-
	<u><b>12</b></u>	<u><b>64</b></u>

**Notes to the Accounts (continued)**  
**for the year ended 31 March 2022**

**4 Expenditure on raising funds**

	<b>Note</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Shop and Canteen		30,465	7,557
Insurance		414	104
Volunteer gifts		162	-
Volunteer expenses		-	-
Telephone		184	304
Stationery		-	-
Depreciation	<b>9</b>	575	576
		<b>31,800</b>	<b>8,541</b>

**5 Expenditure on charitable activities**

	<b>Note</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Grants</b>			
Forget-me-not seed project		1,257	342
Radios for distribution to wards		-	1,300
		<b>1,257</b>	<b>1,642</b>
<b>Total grants</b>		<b>1,257</b>	<b>1,642</b>
<b>League of Friends Co-ordinator</b>	<b>6</b>	<b>36,261</b>	<b>31,165</b>
<b>Support costs</b>			
Web hosting charges		144	101
Bank Charges		689	159
Independent examiner's fees		504	480
		<b>38,855</b>	<b>33,547</b>

No other fees were paid to the independent examiner's organisation.

**6 Staff costs**

	<b>2022 £</b>	<b>2021 £</b>
Re-charged salary costs	36,261	31,165
	<b>36,261</b>	<b>31,165</b>

Administration was provided by the League of Friends co-ordinator, this salary cost was recharged from the Sheffield Teaching Hospital's payroll.

**7 Trustees remuneration, benefits and expenses**

The trustees were not paid or received any other benefits from employment with the charity in the year for their role as trustees (2021: £nil). One trustee received £100 voucher as a thank-you for assisting with administration during staff holidays.

No trustees were reimbursed expenses during the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Notes to the Accounts (continued)  
for the year ended 31 March 2022

**8 Tangible fixed assets**

	Furniture and Equipment £	Total £
<b>Cost</b>		
As at 1 April 2021	2,399	2,399
Additions	-	-
<b>As at 31 March 2022</b>	<b>2,399</b>	<b>2,399</b>
<b>Depreciation</b>		
As at 1 April 2021	1,824	1,824
Charge this period	575	575
<b>As at 31 March 2022</b>	<b>2,399</b>	<b>2,399</b>
<b>Net Book Value</b>		
<b>As at 31 March 2022</b>	<b>-</b>	<b>-</b>
As at 1 April 2021	575	575

**9 Fixed Assets - Investments**

	2022 £	2021 £
<b>Movement in fixed asset listed investments</b>		
Market value b/fwd	359	240
Add/(less): net gain/(loss) on revaluation	19	119
<b>Market value as at 31 March 2022</b>	<b>378</b>	<b>359</b>

The above investment represents shares in Banco Santander acquired as a result of the de-mutualisation of the Abbey National Building Society.

**10 Debtors**

	2022 £	2021 £
Prepayments	725	689
	<b>725</b>	<b>689</b>

**11 Creditors: amounts falling due within one year**

	2022 £	2021 £
Trade Creditors	9,102	5,713
Accruals	10,529	556
Grants payable	-	10,000
	<b>19,631</b>	<b>16,269</b>

**12 Related party transactions**

There were no related party transactions during the year.