

**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 2023**

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

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

### Legal and administrative information for the year ended 31 March 2023

#### 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

D Stow	Chair	
D Toffolo	Treasurer	
M Presley		
B Etherton		
S Button		
A Cotton		appointed on 25 April 2022, resigned on 1 May 2023
J Kemp		appointed on 1 August 2022, resigned on 1 October 2022
K Obemeata		appointed 9 January 2023

#### Secretary

Chloe Haigh

#### 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

#### Accountants

Seven Hills Accountants Limited  
57 Burton Street  
Sheffield  
S6 2HH

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

### **Trustees' annual report For the year ended 31 March 2023**

The Trustees have pleasure in submitting their annual report and the financial statements for the year ended 31 March 2023.

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 is 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 preceding 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.

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

### Trustees' annual report - continued For the year ended 31 March 2023

#### 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 regular online meetings 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 £181 in the year.

£6,168 was awarded to cover the purchase of an Accuvein machine which enables nursing staff to locate veins in order to minimise patient discomfort when inserting intra venous drips.

The £10,000 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 has not been claimed so the Trustees have written the amount back to reserves in the current year.

##### 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.

#### 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 had 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 2023 amounted to £70,778 (2022: £94,850).

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

### Trustees' annual report - continued

For the year ended 31 March 2023

#### Future plans

It is with a heavy heart that we announce the closure of the League of Friends including the Brearley tea bar and Hallamshire based charity shop from 28<sup>th</sup> November 2023.

For over five decades, our charity has stood as a pillar of support for the Sheffield Teaching hospitals NHS Foundation Trust, tirelessly working to enhance the healthcare experience for our community. However, due to challenging economic factors, we find ourselves at a crossroads, and it is with profound sadness that we must make this difficult decision.

Since our inception in 1969, by the hand of Monica Beck, the League of Friends has played an integral role in supporting our local hospital's mission to provide quality healthcare services to all. We have witnessed the growth and evolution of Sheffield teaching hospitals with great pride, and it has been our privilege to be part of this journey.

Throughout the years, our dedicated team of volunteers and supporters has organized countless fundraisers, events, and initiatives to raise funds for vital hospital equipment, patient amenities, and special projects that have directly benefited patients and their families. We have taken immense pride in contributing to the comfort and well-being of those who have relied on our hospital's care.

However in recent times we have faced economic challenges that have made it increasingly difficult for us to continue our mission effectively. The rising costs of operation and the economic uncertainty that surrounds us have left us with no choice but to cease our activities in order to preserve our remaining funds. This decision was not taken lightly and was made after careful consideration of all available options. Our trading activities ceased on 28<sup>th</sup> November 2023 and thereafter we will be settling our outstanding liabilities prior to handing over any remaining reserves to the Sheffield Hospitals Charity which will operate a legacy fund in the name of the League of Friends to continue to fulfil our charitable objects until the funds are depleted.

As we take this difficult step, we want to express our deepest gratitude to the countless individuals, businesses, and organizations that have supported our cause over the years. Your generosity and commitment to our mission have made a significant impact on the lives of patients and their families in our community.

While the League of Friends STH NHS Foundation Trust may be closing its doors, our commitment to the well-being of our community remains unwavering. We encourage you to continue supporting Sheffield teaching hospitals in any way you can. Your ongoing support will ensure that the hospital can continue its essential work in providing healthcare services to our community.

We would like to express our heartfelt appreciation to all of you who have been a part of our journey. The League of Friends has been a family, with big hearts and bigger aspirations, and while we may be closing one chapter, we hope that our legacy of compassion and community spirit will endure.

The trustees declare that they have approved the trustees' report above on 21/01/2024 and signed on behalf of the trustees:



Daniel Toffolo  
Treasurer

## 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 2023.

### Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity'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 – matter of concern identified

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 Charity 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.

Your attention is also drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

As noted in the "future plans" section of the trustee annual report, the trustees have ceased fundraising activity in November 2023 and intend to close the charity by March 2024 – the charity is therefore not a going concern.

I have no other 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  
Seven Hills Accountants Limited  
57 Burton Street  
Sheffield  
S6 2HH

Date: 22 January 2024

# League of Friends of Sheffield Teaching Hospitals NHS Foundation Trust

## Statement of Financial Activities For the year ended 31 March 2023

	Notes	Unrestricted Total 2023 £	Unrestricted Total 2022 £
<b>Income from:</b>			
Donations		-	856
Fundraising - shop and canteen sales		58,741	41,509
Investments	2	359	12
Other sources - Lottery account		-	-
		<u>59,100</u>	<u>42,377</u>
<b>Expenditure on:</b>			
Raising funds - shop and canteen	3	48,931	31,800
Charitable activities	4	34,283	38,855
		<u>83,214</u>	<u>70,655</u>
<b>Net expenditure before net gains/(losses) on investments</b>		<b>(24,114)</b>	<b>(28,278)</b>
Net gains/(losses) on investments		42	19
		<u>(24,072)</u>	<u>(28,259)</u>
<b>Net expenditure</b>		<b>(24,072)</b>	<b>(28,259)</b>
Total funds brought forward as reported		94,850	123,109
<b>Total funds carried forward</b>		<b><u>70,778</u></b>	<b><u>94,850</u></b>



# League of Friends of Sheffield Teaching Hospitals NHS Foundation Trust

## Balance sheet As at 31 March 2023

	Notes	Total 2023 £	Total 2022 £
<b>Fixed Assets</b>			
Tangible Assets	7	-	-
Investments	8	420	378
		<u>420</u>	<u>378</u>
<b>Current assets</b>			
Debtors	9	-	725
Cash at bank and in hand		78,913	113,378
Total current assets		<u>78,913</u>	<u>114,103</u>
Creditors: amounts falling due within one year	10	(8,555)	(19,631)
<b>Net current assets</b>		<u>70,358</u>	<u>94,472</u>
<b>Total assets less current liabilities</b>		<b>70,778</b>	<b>94,850</b>
Creditors: amounts falling due after more than one year		-	-
<b>Total net assets</b>		<u><b>70,778</b></u>	<u><b>94,850</b></u>
<b>Funds of the Charity</b>			
Unrestricted funds		<u><b>70,778</b></u>	<u><b>94,850</b></u>

The Trustees declare that they have approved the accounts above on 21/01/2024

Signed on behalf of the Charity's trustees:

Signed:

  
Daniel Toffolo  
Treasurer

**Notes to the Accounts  
for the year ended 31 March 2023**

**1 Accounting Policies**

**(a) General**

The accounts (financial statements) have been prepared in accordance with 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. 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'. This departure has involved following 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

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. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

**(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 2023**

**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) Taxation**

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**(k) 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.

**(l) Going concern**

As noted in the Trustees' annual report the charity closed operations from 28 November 2023 therefore the financial statements have been prepared on the basis other than going concern. The Trustees consider there to be no difference between the valuation on a going concern basis and valuation on dissolution.

**2 Investment income**

	2023 £	2022 £
Bank interest	359	12
Share dividends and scrip income	-	-
	<u>359</u>	<u>12</u>

Notes to the Accounts (continued)  
for the year ended 31 March 2023

## 3 Expenditure on raising funds

	Note	Total 2023 £	Total 2022 £
Shop and Canteen		47,129	30,465
Insurance		725	414
Volunteer gifts		476	162
Telephone		172	184
Printing, postage and stationery		429	-
Depreciation	7	-	575
		<b>48,931</b>	<b>31,800</b>

## 4 Expenditure on charitable activities

	Note	Total 2023 £	Total 2022 £
<b>Grants</b>			
Forget-me-not seed project		181	1,257
Accuvein machine		6,168	-
Refurbishment of the Osborn Flats - Sheffield Hospitals Charity - written back - not requested		(10,000)	-
<b>Total grants</b>		<b>(3,651)</b>	<b>1,257</b>
<b>League of Friends Co-ordinator</b>	5	36,574	36,261
<b>Support costs</b>			
Web hosting charges		333	144
Bank Charges		393	689
Independent examination fees		634	504
		<b>34,283</b>	<b>38,855</b>

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

## 5 Staff costs

	2023 £	2022 £
Re-charged salary costs	36,574	36,261
	<b>36,574</b>	<b>36,261</b>

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

## 6 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 (2022: £nil). One outgoing trustee received a gift worth £30 (2022: One trustee received £100 voucher as a thank-you for assisting with administration during staff holidays).

No trustees were reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Notes to the Accounts (continued)  
for the year ended 31 March 2023

7 Tangible fixed assets

	Furniture and Equipment £	Total £
<b>Cost</b>		
As at 1 April 2022	2,399	2,399
Additions	-	-
Disposals	(320)	(320)
<b>As at 31 March 2023</b>	<b>2,079</b>	<b>2,079</b>
<b>Depreciation</b>		
As at 1 April 2022	2,399	2,399
Charge this period	-	-
Disposals	(320)	(320)
<b>As at 31 March 2023</b>	<b>2,079</b>	<b>2,079</b>
<b>Net Book Value</b>		
<b>As at 31 March 2023</b>	<b>-</b>	<b>-</b>
As at 1 April 2022	-	-

8 Fixed Assets - Investments

	2023 £	2022 £
<b>Movement in fixed asset listed investments</b>		
Market value b/fwd	378	359
Add/(less): net gain/(loss) on revaluation	42	19
<b>Market value as at 31 March 2023</b>	<b>420</b>	<b>378</b>

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

9 Debtors

	2023 £	2022 £
Prepayments	-	725
	<b>-</b>	<b>725</b>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade Creditors	7,500	9,102
Accruals	1,055	529
Grants payable	-	10,000
	<b>8,555</b>	<b>19,631</b>

11 Related party transactions

There were no related party transactions during the year.