

Registered Charity Number: 259596

League of Friends Northern General Hospital NHS Trust, Sheffield

UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2017

League of Friends Northern General Hospital NHS Trust, Sheffield

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League of Friends Northern General Hospital NHS Trust, Sheffield

**Administrative Information
for the year ended 31 March 2017**

Full Name

League of Friends Northern General Hospital NHS Trust, Sheffield

Formally known as League of Friends Northern General Hospital Sheffield

Trustees

Mrs D Stow	Chair	
Mr A Smith	Secretary	(retired 14 November 2016)
Mr P Farnsworth	Treasurer	
Mrs L Terry		(appointed 14 November 2016)
Carol Bird		(appointed 14 November 2016)
Jack Haterly		(appointed 14 November 2016)
Mathew Presley		(appointed 14 November 2016)
Secretary Sarah Lees		(appointed 14 November 2016)

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, ACA DChA

Voluntary Action Sheffield
Community Accounting Service
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

League of Friends Northern General Hospital NHS Trust, Sheffield

Trustees' annual report For the year ended 31 March 2017

The trustees submit their annual report and the financial statements for the year ended 31 March 2017.

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 trustees meet monthly.

The day to day activities of The League are carried out by volunteers who are managed by a Voluntary Services Co-ordinator.

Objects of the charity

The Objectives of the League of Friends are to relieve patients and former patients of the Northern General Hospital Sheffield and the Royal Hallamshire Hospital Sheffield, 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.

Donations Policy

Donations to the Sheffield Teaching Hospitals Foundation Trust are considered and approved by the executive committee 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 Snack Bar Co-ordinator.

Summary of the main achievements during the year

The executive committee will work closely with the Trust's Charitable Funds Coordinator's lead to identify and support funding bids in the future.

Nicola Ashton and Jane Elliott attend Executive Committee Meetings.

The executive committee will work closely with the Trust's Charitable Funds Coordinator's lead to identify and support funding bids in the future.

League of Friends Northern General Hospital NHS Trust, Sheffield

**Trustees' annual report - continued
For the year ended 31 March 2017**

Donations made to the Hospital year ended 31 March 2017

£27,679	Operational management and Support to the League and Trust Volunteer Services. This support ended during the year
£20,787	Oral Histories Project - Palliative Care Unit, NGH
£10,000	Donation to Helipad appeal- Sheffield Hospitals Charity
£9,397	E-link equipment - Hand Centre, NGH
£5,000	Clothing for Patients project

Donations made to the Hospital during the year ended 31 March 2017 totalled £72,863.

Reserves policy

Free reserves at 31 March 2017 amounted to £215,666.

There is no set level of reserves, however reserves have been built up over recent years with a shop refurbishment in mind. This project has now been rejected therefore further funding bids are being considered.

Future plans

The League are looking at increasing the external fundraising opportunities outside Sheffield Teaching Hospitals grounds to create a increased stable income.

The trustees declare that they have approved the trustees' report above on _____

Signed on behalf of the trustees:


Doris Stow
Chair

27/11/17.

League of Friends Northern General Hospital NHS Trust, Sheffield

Independent Examiner's report on the Financial Statements for the year ended 31 March 2017

I report on the accounts of League of Friends Northern General Hospital NHS Trust, Sheffield for the year ended 31 March 2017 which are set out on pages 5 to 10.

Respective responsibilities of the Trustees and the examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 (5) (b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An 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 you as trustees concerning any such matters. The procedures undertaken do not provide all 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' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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 the requirements:
 - to keep appropriate accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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

Signed: _____

Sarah Lightfoot; ACA DChA

Voluntary Action Sheffield
Community Accountancy Service
The Circle
33, Rockingham Lane
Sheffield
S1 4FW

Date: _____

27 November 2017

League of Friends Northern General Hospital NHS Trust, Sheffield

**Statement of Financial Activities
For the year ended 31 March 2017**

		Unrestricted Total 2017 £	Unrestricted Total 2016 £
Income from:	Notes		
Donations and collections	2	967	3,365
Trading activities: Shop and canteen	3	116,138	232,268
Investments	4	254	470
Other		4,860	45
		122,219	236,148
Expenditure on:	5		
Raising funds: Shop and canteen		72,885	148,648
Charitable Activities		83,548	147,143
		156,433	295,791
Net income/(expenditure) before net gains/(losses) on investments		(34,214)	(59,643)
Net gains/(losses) on investments		248	(334)
Net income/(expenditure)		(33,966)	(59,977)
Total funds brought forward as reported		249,632	309,609
Total funds carried forward		215,666	249,632

League of Friends Northern General Hospital NHS Trust, Sheffield

Balance sheet

As at 31 March 2017

	Notes	Total 2017 £	Total 2016 £
Fixed Assets			
Investments	9	<u>665</u>	<u>417</u>
Current assets			
Stock		<u>220,744</u>	<u>267,298</u>
Cash at bank and in hand		<u>220,744</u>	<u>267,298</u>
Total current assets			
Creditors: amounts falling due within one year	10	(5,743)	(18,083)
		<u>215,001</u>	<u>249,215</u>
Net current assets			
		<u>215,666</u>	<u>249,632</u>
Total assets less current liabilities			
Creditors: amounts falling due after more than one year			
		<u>215,666</u>	<u>249,632</u>
Total net assets			
		<u>215,666</u>	<u>249,632</u>
Funds of the Charity			
Unrestricted funds		<u>215,666</u>	<u>249,632</u>

The Trustees declare that they have approved the accounts above on _____

Signed on behalf of the Charity's trustees:

Signed:

 27/11/17
Doris Elaine Stow
Chair

League of Friends Northern General Hospital NHS Trust, Sheffield

Notes to the Accounts for the year ended 31 March 2017

1 Accounting Policies

(a) General

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The financial statements have also taken early adoption of Charities SORP (FRS 102) Bulletin 1.

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 unless otherwise stated in the relevant accounting policy notes. This is the first year that accounts have been prepared under FRS 102. A restatement of comparatives has taken place due in applying the accounting policies required by FRS102 and the Charities SORP FRS 102, detailed in note 11.

(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. VAT paid under the Flat rate scheme is included as expenditure.

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 provided for in the year in which they are approved by the Trustee Board.

(d) 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.

(e) 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.

League of Friends Northern General Hospital NHS Trust, Sheffield

Notes to the Accounts (continued) for the year ended 31 March 2017

1 Accounting Policies - continued

(f) 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.

2 Donations and collections

2017	2016
£	£

789	3,003
178	362

Donations
Collections

<u>967</u>	<u>3,365</u>
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3 Trading income

2017	2016
£	£

<u>116,138</u>	<u>232,268</u>
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Shop and canteen sales

4 Investment income

2017	2016
£	£

117	457
137	13

Bank interest
Share dividends and scrip income

<u>254</u>	<u>470</u>
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League of Friends Northern General Hospital NHS Trust, Sheffield

Notes to the Accounts (continued) for the year ended 31 March 2017

5 Expenditure

	Note	Raising funds	Charitable activities £	Total 2017 £	Total 2016 £
Costs Allocated Directly to Activities					
Raising funds		67,782	-	67,782	135,558
Shop and Canteen		666	-	666	1,070
Insurance		3,459	-	3,459	11,960
VAT paid on Flat rate scheme		20	-	20	60
Volunteer gifts		958	-	958	-
Shop refurbishment costs					
Charitable Activities			72,863	72,863	145,739
Grants to Sheffield Teaching Hospitals	6	-	9,790	9,790	-
League of Friends Co-ordinator	7	-			
Support Costs Allocated to Activities			175	175	564
Bank Charges		-	720	720	840
Independent examiner's fees					
		<u>72,885</u>	<u>83,548</u>	<u>156,433</u>	<u>295,791</u>

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

Grants to Sheffield Teaching Hospitals

	2017 £	2016 £
Voluntary Service staff	27,679	59,300
Northern General Hospital Helipad Appeal - Sheffield Hospitals Charity	10,000	50,000
Oral Histories Project - Palliative Care Unit, NGH	20,787	-
E-link equipment - Hand Centre, NGH	9,397	-
Clothing for Patients Project	5,000	-
Arts in Health Music Sessions	-	33,840
Hoist contribution for Huntsman 4, NGH	-	2,599
	<u>72,863</u>	<u>145,739</u>

7 Staff costs

	2017 £	2016 £
Re-charged salary costs	9,790	-
	<u>9,790</u>	<u>-</u>

Previously, administration support for the charity has been provided by the Voluntary Service staff based at the Northern General Hospital, as part of the grant given (see note 6). From 1 September 2016 this team was no longer grant funded from the charity. Administration was provided by the League of Friends co-ordinator, this salary cost was recharged from the Northern General Hospital payroll.

8 Trustees remuneration, benefits and expenses

Trustees received no remuneration, benefits or expenses in this period.

League of Friends Northern General Hospital NHS Trust, Sheffield

**Notes to the Accounts (continued)
for the year ended 31 March 2017**

9 Fixed Assets - Investments

	As at 31/03/2017 £	As at 31/03/2016 £
Movement in fixed asset listed investments		
Market value b/fwd		
Add/(less): net gain/(loss) on revaluation	417	751
Market value as at 31 March 2017	248	(334)
	<u>665</u>	<u>417</u>

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

10 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade Creditors		
Accruals	5,023	15,036
Taxation	720	840
	-	2,207
	<u>5,743</u>	<u>18,083</u>

11 Lottery on behalf of MacMillan Cancer Support (South Yorkshire)

The Charity holds a licence under the Betting, Gaming and Lotteries Act to run a monthly lottery on behalf of MacMillan Cancer Support (South Yorkshire). Contributions to the lottery are received from staff of the Northern General Hospital, 60% is paid as a donation to MacMillan Cancer Support and 10% is paid as a donation to the Northern General Hospital League of Friends with the remaining 30% paid out as monthly prizes. £3,875 was received and distributed in this manner during the year.

All funds are processed through a designated bank account. Accumulated prize cheques have built up over the years giving a balance on the account of £5,236 as at 31 March 2017.

12 Related party transactions

There were no related party transactions during the year.