

League of Hospital Friends - Inverclyde

Scotland · Charity number SC001318

Details

Status	Active
Legal form	Unincorporated association
Registered	1972-11-03
Register	View on the OSCR register

Contact

Address	66 Octavia Terrace Greenock PA16 7PY
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Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of health', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We operate a Tea Bar for Patients, staff and visitors at Inverclyde Royal Hospital to raise money to purchase equipment and facilities to be used at the hospital

Beneficiaries: 'People with disabilities or health problems'

Objectives: (a) to create, encourage, foster and maintain the interest of the public in the wellbeing of patients and staff in hospitals and in the community in Inverclyde and the surrounding area and to mobilise, encourage and maintain the support of the public in and for such hospitals and for patients in the community who are sick, convalescent, disabled, handicapped, infirm or in need of assistance. (b) to assist by all means in the welfare of such patients, staff and former patients and to supplement the work of health professionals by means of voluntary service. (c) to recruit and to assist in the recruitment of voluntary workers in and for the said hospitals and community service and to provide and assist in the provision of amenities in such hospitals and community health facilities. (d) to receive gifts of all kinds including donations, subscriptions, legacies and endowments, whether subject to any trust or not, and to administer these for the general purpose of the Association or for any specific purpose in accordance with the expressed wishes of the donor. (e) to provide a link between the said hospitals and the community which they serve. (f) to foster co-operation and inter-communication between leagues, other charitable institutions, local Authorities and National Health Service Authorities and co-operate with such bodies for the benefit of the hospital service. and (g) to do all such other things as are incidental or conducive to the attainment of the above objects or any of them.

Geography

- **Main operating location:** Inverclyde
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£401,415	£372,792	-	0
2024-09-30	£371,267	£343,195	-	0
2023-09-30	£303,870	£269,651	-	0
2022-09-30	£199,049	£171,969	-	0
2021-09-30	£118,101	£111,369	-	0

Accounts

THE LEAGUE OF HOSPITAL FRIENDS
- INVERCLYDE
A C C O U N T S
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Scottish Charity No. SC001318

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2025

GENERAL INFORMATION

TRUSTEES

Peter Hempsey
 Isobel Robinson
 Jennifer Boag
 Anne Toma
 Mary McKnight
 Gordon Armour
 Margaret Lyons
 Hilary MacKenzie
 Michelle Liddell
 Lynnette Robertson
 Lillas Fry

PRINCIPAL OFFICE

Inverclyde Royal Hospital
 Inverkip Road
 Greenock
 PA16 0XN

INDEPENDENT EXAMINER

Craig Lindsay
 Welsh Walker Limited
 Chartered Accountants
 179A Dalrymple Street
 Greenock
 PA15 1BX

BANKERS

Bank of Scotland plc
 64/66 West Blackhall Street
 Greenock
 PA15 1XG

SCOTTISH CHARITY NUMBER

SC001318

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2025

Trustees Annual Report and Accounts for the year ended 30 September 2025

The Trustees submit their Report and Financial Statements for the year ended 30 September 2025. The financial statements are prepared in accordance with the accounting policies set out on page 9 and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities (effective January 2019).

OUR PURPOSES AND ACTIVITIES

The objectives of The League of Hospital Friends - Inverclyde are to encourage an interest in the well being of patients/staff in hospitals in Inverclyde managed by NHS Greater Glasgow and Clyde.

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements during the year

The overall result is a surplus of £28,623 compared to a surplus of £28,072 in 2024.

This result is after we were able to spend £137,948 (2024 - £123,002) on patients and community amenities.

FINANCIAL REVIEW

Reserves policy and going concern

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level not less than three months unrestricted expenditure and also to enable the Charity to react to a need at short notice without having to wait to raise additional funds. This also ensures sufficient funds to cover management, administration and support costs, and for the disbursement for patient amenities at short notice.

The Charity is fortunate to enjoy strong cashflow because it trades with only few interruptions throughout the entire year and receives immediate credits for both cash and credit card transactions. The level of trading receipts in the year have been noticeably higher than the previous year. The Charity understands that it has to meet the need of more and bigger bids from hospital departments while ensuring sufficient funds are retained to meet the Tea Bar's ongoing regular day to day expenditure. This has enabled the Charity to cope comfortably with the bids at a higher level than had been the case pre-covid.

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2025

Trustees Annual Report and Accounts for the year ended 30 September 2025 (cont'd)

REFERENCE AND ADMINISTRATIVE DETAILS

Charity number: SC001318

Registered Office: 66 Octavia Terrace, Greenock, PA16 7PY

Our Advisors

Independent Examiners: Craig Lindsay, Welsh Walker Limited, 179A Dalrymple Street, Greenock, PA15 1BX

Bankers: Bank of Scotland plc, 64-66 West Blackhall Street, Greenock, PA15 1XG

Trustees

The trustees and officers serving during the year and since the year end were as follows -

Chairperson	Peter Hempsey
Treasurer	Gordon Armour
Secretary	Ann Knox (resigned 5 April 2025)
Secretary	Jennifer Boag (appointed 12 May 2026)
IRH Tea Bar Convener	Mary McKnight
Membership Convener	Hilary McKenzie
Transport Convener	Margaret Lyon
Executive Committee Member	Isobel Robinson
Executive Committee Member	Ila Robertson (resigned 30 June 2025)
Executive Committee Member	Michelle Liddell
Executive Committee Member	Lynnette Robertson
Executive Committee Member	Lilias Fry
Executive Committee Member	Fiona Henderson (resigned 12 May 2026)
Executive Committee Member	Anne Toma (appointed 7 May 2025)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and objects

The League of Hospital Friends – Inverclyde is a recognised Scottish Charity which is governed by a Constitution.

Methods of recruiting and appointing new trustees

Trustees are appointed from within the local community and are usually identified by existing Trustees as being individuals who are interested in the aims of the League of Hospital Friends and can contribute to meeting these aims.

Details of any outside party who can appoint trustees

No outside parties can appoint Trustees.

Related parties and co-operation with other organisations

The charity receives a grant from Inverclyde Council of 50% of the cost of transportation of patients to hospital, one of the other projects of the charity.

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2025

Trustees Annual Report and Accounts for the year ended 30 September 2025 (cont'd)

Plans for future periods

The Trustees recognise the need to ensure that the prices charged to Tea Bar Customers are constantly monitored to ensure that increased costs from suppliers are passed on. Going forward there is a real need to maintain a healthy margin to enable bids to continue to be funded.

Also given the reduction in some services and clinics provided at Inverclyde Royal Hospital in recent years the Trustees consider that the Tea Bar has probably reached its maximum capacity in terms of generating income.

As a result the Trustees continue to focus attention on generating higher levels of donations as well as having other fundraising activities to enable the Charity to meet the continuing level of increased bids being submitted by Inverclyde Royal Hospital wards and departments.

Payments made to Trustees

The Charity reimbursed expenses to one Trustees during the year, totalling:

2025	2024
<u>£1,271</u>	<u>£905</u>

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established so that the necessary steps can be taken to lessen these risks.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and for the prevention and detection of fraud and other irregularities.

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2025

Trustees Annual Report and Accounts for the year ended 30 September 2025 (cont'd)

Statement as to disclosure to our independent examiners

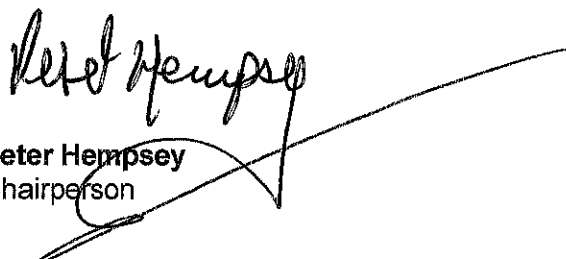
In so far the trustees are aware at the time of approving the trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- the trustees, having made enquiries of their fellow trustees and the independent examiner that they ought to have individually taken, have each taken steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of the information.

INDEPENDENT EXAMINER

The Trustees are recommending that Craig Lindsay, of Welsh Walker Ltd, Chartered Accountants, continues as Independent Examiner and a resolution to re-appoint him and authorising the Trustees to fix Welsh Walker's remuneration will be proposed at the Meeting of the Trustees.

Approved on behalf of the Trustees on 20 May 2026.


Peter Hempsey
Chairperson

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources				
Incoming Resources from:				
Donations & Subscriptions	2	11,621	11,621	9,999
Fundraising Income	3	389,280	389,280	360,678
Grants - Transport		514	514	590
Total Incoming Resources		401,415	401,415	371,267
Expenditure on:				
Raising Funds	4	226,471	226,471	212,928
Charitable Activities	5	138,948	138,948	123,202
Management and Administration Costs	6	7,373	7,373	7,065
Total Resources Expended		372,792	372,792	343,195
Net Movement in Funds		28,623	28,623	28,072
Reconciliation of Funds:				
Total Funds Brought Forward		133,738	133,738	105,666
Total Funds Carried Forward		162,361	162,361	133,738

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

All funds in 2024 were unrestricted in nature.

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE

CASH FLOW STATEMENT
As at 30 September 2025

Reconciliation of Operating Surplus to Net Cash Inflow	Notes	Total Funds 2025 £	Total Funds 2024 £
Operating Activities			
Operating Surplus		28,623	28,072
Adjustments for:			
(Increase) / Decrease in Stock		(350)	-
(Increase) / Decrease in Debtors		(200)	-(850)
Increase / (Decrease) in Creditors		2,119	2,169
Net Cash Inflow from Operating Activities		30,192	29,391
Change in cash and cash equivalents in the year		30,192	29,391
Opening Cash Funds	8	150,083	120,692
Closing Cash Funds	8	180,275	150,083

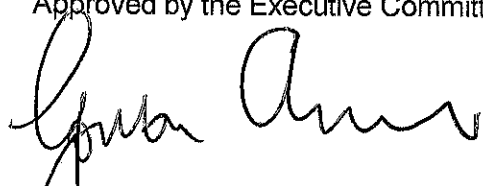
THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE

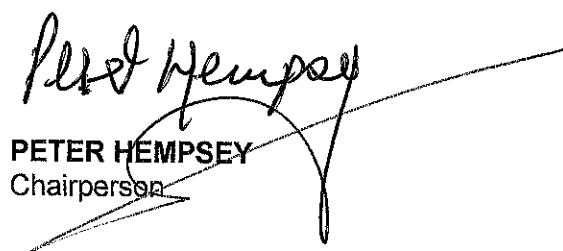
BALANCE SHEET

as at 30 September 2025

	£	2025 £	£	2024 £
CURRENT ASSETS				
Stock				
Tea Bar		950		600
Debtors				
Transport Debtor	2,131		1,617	
Debtor – card payments	<u>1,615</u>		<u>1,929</u>	
		3,746		3,546
Bank				
Main Account	20,828		90,946	
Tea Bar Account	<u>159,247</u>		<u>58,862</u>	
Cash Float	<u>200</u>		<u>275</u>	
		<u>180,275</u>		<u>150,083</u>
Total Current Assets		184,971		154,229
LIABILITIES				
Creditors: amounts falling due within one year				
VAT Liability	3,634		3,130	
Accruals	<u>18,976</u>		<u>17,361</u>	
		<u>(22,610)</u>		<u>(20,491)</u>
Total assets less current liabilities		<u>162,361</u>		<u>133,738</u>
The funds of the charity:				
Unrestricted Income Funds				
At 1 October	133,738		105,666	
Surplus for year	<u>28,623</u>		<u>28,072</u>	
Total Charity Funds		<u>162,361</u>		<u>133,738</u>

Approved by the Executive Committee on 20 May 2026 and signed on their behalf by -


GORDON ARMOUR
 Treasurer


PETER HEMPSEY
 Chairperson

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2025

Notes to the Accounts

1. ACCOUNTING POLICIES

a) Basis of accounting

The Financial Statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Charity meets the definition of a public benefit entity under FRS102.

b) Preparation of the accounts on a going concern basis

The trustees have reviewed the position and consider the charity to be a going concern. The increased turnover for the year of £389,280 is at a level the trustees believe can be comfortably maintained and reinforces the view of the trustees that the going concern principle applies.

c) Income

Donations and similar incoming resources

Donations and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Sales

Sales are included gross of Value Added Tax (VAT). Considerably less than 50% attract VAT which is calculated by the electronic till and the amount of output VAT is included as an expense.

Donated Services

In accordance with Charities SORP (FRS102), the general volunteer time is not recognised as income.

d) Fund accounting

Unrestricted funds comprise those funds which the Committee are free to use in accordance with the charitable objectives.

e) Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure. All costs have been directly attributed to one of the functional categories or resources expended in the Statement of Financial Activities.

f) Stock

Stock is valued at the lower of cost and net realisable value.

g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2025

Notes to the Accounts (cont'd)

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount after allowing for any trade discount due.

i) VAT

The Accounts are prepared on a VAT inclusive basis with the payments due to HMRC being shown as an expense in the Statement of Financial Activities.

2. DONATIONS & SUBSCRIPTIONS

	2025	2024
	£	£
Donations & Collections	11,241	9,843
Membership Subscriptions	380	156
	<u>11,621</u>	<u>9,999</u>

All funds are unrestricted

3. FUNDRAISING INCOME

Tea Bar	389,280	360,678
	<u>389,280</u>	<u>360,678</u>

All funds are unrestricted

4. COST OF RAISING FUNDS

Tea Bar Purchases	213,010	199,641
Value Added Tax	13,479	12,267
Miscellaneous Expenses	(18)	1,020
	<u>226,471</u>	<u>212,928</u>

All funds are unrestricted

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2025

Notes to the Accounts (cont'd)

5. CHARITABLE ACTIVITIES

	2025	2024
	£	£
Patient & Community Amenities	136,999	121,903
Transport	949	1,099
Donations	1,000	200
	<u>138,948</u>	<u>123,202</u>

All funds are unrestricted

6. MANAGEMENT AND ADMINISTRATION COSTS

Annual Fees & Subscriptions	-	815
Independent Examiner Fee	1,996	1,810
Card Fees	4,493	4,114
Insurance	884	326
	<u>7,373</u>	<u>7,065</u>

All funds are unrestricted

7. TAXATION

As a Charity, The League of Hospital Friends - Inverclyde is exempt from tax on income and gains falling within section 1177 of the Corporation Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

8. NOTES TO THE CASH FLOW STATEMENT – NET CASH FUNDS

	2025	2024
	£	£
Main Account	20,828	90,946
Tea Bar	159,247	58,862
Cash Float	200	275
	<u>180,275</u>	<u>150,083</u>

9. ANALYSIS OF FUNDS BETWEEN RESERVES

All the funds of the charity are unrestricted.

10. FINANCIAL COMMITMENTS

At 30 September 2025 the Trustees in recognition of the continuing increase of the levels of business had committed to a spend of £53,674 for equipment as requested by departments operating within Inverclyde Royal Hospital.

179A Dalrymple Street
Greenock
PA15 1BX
Tel. 01475 722233

WELSH WALKER

Chartered Accountants

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LEAGUE OF HOSPITAL FRIENDS – INVERCLYDE

I report on the accounts of the charity for the year ended 30 September 2025, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations (as amended). 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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 accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations 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.



Craig Lindsay
Chartered Accountant
Welsh Walker Limited
179A Dalrymple Street
GREENOCK
PA15 1BX

20 May 2026

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE

DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 30 September 2025

	2025 £	2024 £
INCOME		
Donations & Collections	11,241	9,843
Member's Subscriptions	380	156
Tea-Bar Sales	389,280	360,678
Transport Grant	514	590
	<u>401,415</u>	<u>371,267</u>
EXPENDITURE		
Tea-Bar Purchases	213,010	199,641
H.M. Customs & Excise	13,479	12,267
Miscellaneous Expenses	(18)	1,020
Annual Fee and Subscription	-	815
Independent Examiner Fee	1,996	1,810
Insurance	884	326
Bank Charges	4,493	4,114
	<u>233,844</u>	<u>219,993</u>
SURPLUS FOR YEAR	167,571	151,274
Appropriated as follows –		
Spent on Patient & Community Amenities	136,999	121,903
Spent on Transport	949	1,099
Donations	1,000	200
TRANSFERRED TO / (FROM) RESERVES	<u>28,623</u>	<u>28,072</u>

Accounts

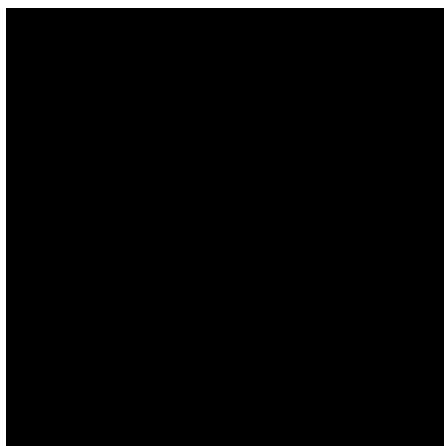
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- INVERCLYDE
A C C O U N T S
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Scottish Charity No. SC001318

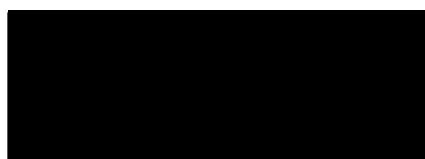
THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2024

GENERAL INFORMATION

TRUSTEES



PRINCIPAL OFFICE



INDEPENDENT EXAMINER



Welsh Walker Limited
Chartered Accountants
179A Dalrymple Street
Greenock
PA15 1BX

BANKERS

Bank of Scotland plc
64/66 West Blackhall Street
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SCOTTISH CHARITY NUMBER

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THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2024

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ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements during the year

The overall result is a surplus of £28,072 compared to a surplus of £34,219 in 2023.

This result is after we were able to spend £123,002 (2023 - £73,795) on patients and community amenities.

FINANCIAL REVIEW

Reserves policy and going concern

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level not less than three months unrestricted expenditure and also to enable the Charity to react to a need at short notice without having to wait to raise additional funds. This also ensures sufficient funds to cover management, administration and support costs, and for the disbursement for patient amenities at short notice.

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Year ended 30 September 2024

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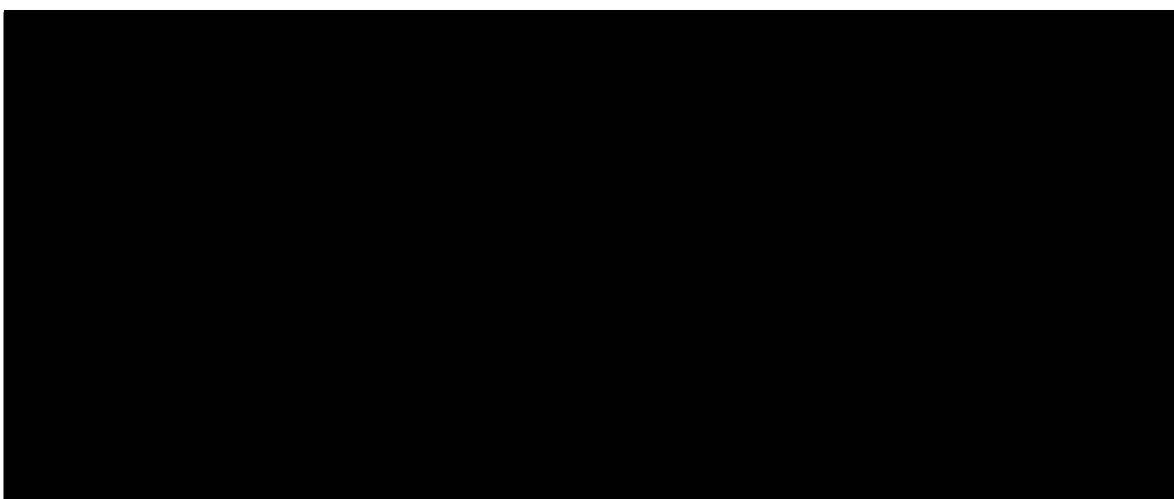
Our Advisors

Independent Examiners: [REDACTED] Welsh Walker Limited, 179A Dalrymple Street, Greenock,
PA15 1BX

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Trustees

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STRUCTURE, GOVERNANCE AND MANAGEMENT

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As a result, consideration is being given as to how to generate higher levels of donations as well as having other fundraising activities to enable the Charity to meet the continuing level of increased bids being submitted by Inverclyde Royal Hospital wards and departments.

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- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and for the prevention and detection of fraud and other irregularities.

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2024

Trustees Annual Report and Accounts for the year ended 30 September 2024 (cont'd)

Statement as to disclosure to our independent examiners

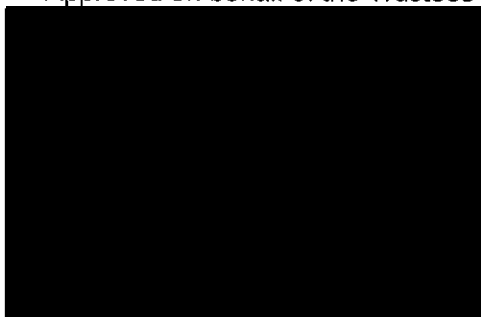
In so far the trustees are aware at the time of approving the trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the independent examiner is unaware, and
- the trustees, having made enquiries of their fellow trustees and the independent examiner that they ought to have individually taken, have each taken steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of the information.

INDEPENDENT EXAMINER

The Trustees are recommending that [REDACTED] Welsh Walker Ltd, Chartered Accountants, continues as Independent Examiner and a resolution to re-appoint him and authorising the Trustees to fix Welsh Walker's remuneration will be proposed at the Meeting of the Trustees.

Approved on behalf of the Trustees on 8th May 2025.



THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources				
Incoming Resources from:				
Donations & Subscriptions	2	9,999	9,999	9,558
Fundraising Income	3	360,678	360,678	292,940
Grants - Transport		590	590	1,372
Total Incoming Resources		371,267	371,267	303,870
Expenditure on:				
Raising Funds	4	212,928	212,928	187,535
Charitable Activities	5	123,202	123,202	74,795
Management and Administration Costs	6	7,065	7,065	7,321
Total Resources Expended		343,195	343,195	269,651
Net Movement in Funds		28,072	28,072	34,219
Reconciliation of Funds:				
Total Funds Brought Forward		105,666	105,666	71,447
Total Funds Carried Forward		133,738	133,738	105,666

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

All funds in 2023 were unrestricted in nature.

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE

CASH FLOW STATEMENT

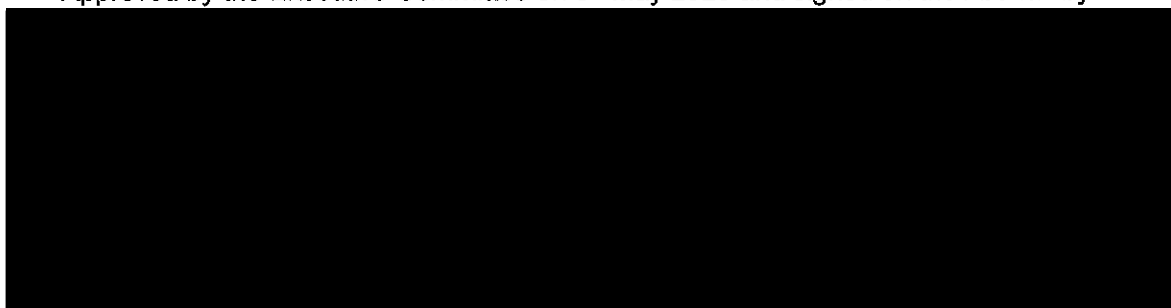
As at 30 September 2024

Reconciliation of Operating Surplus to Net Cash Inflow	Notes	Total Funds 2024 £	Total Funds 2023 £
Operating Activities			
Operating Surplus		28,072	34,219
Adjustments for:			
(Increase) / Decrease in Stock		-	(350)
(Increase) / Decrease in Debtors		(850)	(407)
Increase / (Decrease) in Creditors		2,169	4,377
Net Cash Inflow from Operating Activities		<u>29,391</u>	<u>37,839</u>
Change in cash and cash equivalents in the year		29,391	37,839
Opening Cash Funds	8	<u>120,692</u>	<u>82,853</u>
Closing Cash Funds	8	<u>150,083</u>	<u>120,692</u>

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE

BALANCE SHEET
as at 30 September 2024

	£	2024 £	£	2023 £
CURRENT ASSETS				
Stock				
Tea Bar		600		600
Debtors				
Transport Debtor	1,617		1,027	
Debtor – card payments	<u>1,929</u>		<u>1,669</u>	
		3,546		2,696
Bank				
Main Account	90,946		73,045	
Tea Bar Account	58,862		47,372	
Cash Float	<u>275</u>		<u>275</u>	
		<u>150,083</u>		<u>120,692</u>
Total Current Assets		154,229		123,988
LIABILITIES				
Creditors: amounts falling due within one year				
VAT Liability	3,130		2,380	
Accruals	<u>17,361</u>		<u>15,942</u>	
		<u>(20,491)</u>		<u>(18,322)</u>
Total assets less current liabilities		<u>133,738</u>		<u>105,666</u>
The funds of the charity:				
Unrestricted Income Funds				
At 1 October	105,666		71,447	
Surplus for year	<u>28,072</u>		<u>34,219</u>	
Total Charity Funds		<u>133,738</u>		<u>105,666</u>

Approved by the Executive Committee on 8th May 2025 and signed on their behalf by -

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2024

Notes to the Accounts

1. ACCOUNTING POLICIES

a) Basis of accounting

The Financial Statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2015) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Charity meets the definition of a public benefit entity under FRS102.

b) Preparation of the accounts on a going concern basis

The trustees have reviewed the position and consider the charity to be a going concern. The increased turnover for the year of £360,678 is at a level the trustees believe can be comfortably maintained and reinforces the view of the trustees that the going concern principle applies.

c) Income

Donations and similar incoming resources

Donations and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

Sales

Sales are included gross of Value Added Tax (VAT). Considerably less than 50% attract VAT which is calculated by the electronic till and the amount of output VAT is included as an expense.

Donated Services

In accordance with Charities SORP (FRS102), the general volunteer time is not recognised as income.

d) Fund accounting

Unrestricted funds comprise those funds which the Committee are free to use in accordance with the charitable objectives.

e) Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure. All costs have been directly attributed to one of the functional categories or resources expended in the Statement of Financial Activities.

f) Stock

Stock is valued at the lower of cost and net realisable value.

g) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2024

Notes to the Accounts (cont'd)

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount after allowing for any trade discount due.

i) VAT

The Accounts are prepared on a VAT inclusive basis with the payments due to HMRC being shown as an expense in the Statement of Financial Activities.

2. DONATIONS & SUBSCRIPTIONS

	2024	2023
	£	£
Donations & Collections	9,843	9,436
Membership Subscriptions	156	122
	<u>9,999</u>	<u>9,558</u>

All funds are unrestricted

3. FUNDRAISING INCOME

Tea Bar	<u>360,678</u>	<u>292,940</u>
	<u>360,678</u>	<u>292,940</u>

All funds are unrestricted

4. COST OF RAISING FUNDS

Tea Bar Purchases	199,641	177,399
Value Added Tax	12,267	8,698
Miscellaneous Expenses	1,020	1,438
	<u>212,928</u>	<u>187,535</u>

All funds are unrestricted

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE
Year ended 30 September 2024

Notes to the Accounts (cont'd)

5. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Patient & Community Amenities	121,903	70,790
Transport	1,099	3,005
Donations	200	1,000
	<u>123,202</u>	<u>74,795</u>

All funds are unrestricted

6. MANAGEMENT AND ADMINISTRATION COSTS

Annual Fees & Subscriptions	815	776
50th Anniversary Dinner	-	2,381
Independent Examiner Fee	1,810	1,610
Card Fees	4,114	2,240
Insurance	326	308
	<u>7,065</u>	<u>7,321</u>

All funds are unrestricted

7. TAXATION

As a Charity, The League of Hospital Friends - Inverclyde is exempt from tax on income and gains falling within section 1177 of the Corporation Taxes Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

8. NOTES TO THE CASH FLOW STATEMENT – NET CASH FUNDS

	2024	2023
	£	£
Main Account	90,946	73,045
Tea Bar	58,862	47,372
Cash Float	275	275
	<u>150,083</u>	<u>120,692</u>

9. ANALYSIS OF FUNDS BETWEEN RESERVES

All the funds of the charity are unrestricted.

10. FINANCIAL COMMITMENTS

At 30 September 2024 the Trustees in recognition of the continuing increase of the levels of business had committed to a spend of £132,818 for equipment as requested by departments operating within Inverclyde Royal Hospital.

179A Dalrymple Street
Greenock
PA15 1BX
Tel. 01475 722233

WELSH WALKER
Chartered Accountants

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LEAGUE OF HOSPITAL FRIENDS – INVERCLYDE

I report on the accounts of the charity for the year ended 30 September 2024, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

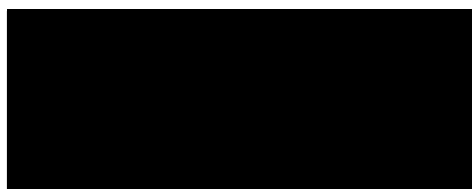
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations (as amended). 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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 accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations 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.



8th May 2025

Welsh Walker Limited
179A Dalrymple Street
GREENOCK
PA15 1BX

THE LEAGUE OF HOSPITAL FRIENDS - INVERCLYDE**DETAILED INCOME AND EXPENDITURE ACCOUNT
for the year ended 30 September 2024**

	2024	2023
	£	£
INCOME		
Donations & Collections	9,843	9,436
Member's Subscriptions	156	122
Tea-Bar Sales	360,678	292,940
Transport Grant	590	1,372
	<u>371,267</u>	<u>303,870</u>
EXPENDITURE		
Tea-Bar Purchases	199,641	177,399
H.M. Customs & Excise	12,267	8,698
Miscellaneous Expenses	1,020	1,438
50 th Anniversary Dinner	-	2,387
Annual Fee and Subscription	815	776
Independent Examiner Fee	1,810	1,610
Insurance	326	308
Bank Charges	4,114	2,240
	<u>219,993</u>	<u>194,856</u>
SURPLUS FOR YEAR	151,274	109,014
Appropriated as follows –		
Spent on Patient & Community Amenities	121,903	70,790
Spent on Transport	1,099	3,005
Donations	200	1,000
TRANSFERRED TO / (FROM) RESERVES	<u>28,072</u>	<u>34,219</u>