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DUMFRIES HOSPITALS' LEAGUE OF FRIENDS

EXECUTIVE COMMITTEE'S REPORT AND ACCOUNTS

31ST JANUARY 2025

SCOTTISH CHARITY NUMBER:- SC005699

CARSON & TROTTER

CHARTERED ACCOUNTANTS

123 IRISH STREET

DUMFRIES

DG1 2PE

Dumfries Hospitals' League of Friends

Executive Committee's Report **for the year ended 31st January 2025**

I have much pleasure in presenting my report for the past year.

About the report

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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).

Objectives and Activities

The objectives of the League are as defined in the Constitution:

- (a) To create, encourage, foster and maintain the interest of the public in the well being of patients and staff in Dumfries and Galloway Royal Infirmary, Mountainhall Treatment Centre and Midpark Hospital.
- (b) To assist by all means including gifts in kind and money in the welfare of patients and staff in the hospitals mentioned at (a) above and to supplement the work of the Health Board by means of voluntary service.
- (c) To assist and encourage the establishment of voluntary committees at all hospitals in the area of Dumfries and Galloway NHS Board.
- (d) To receive gifts of all kinds, including donations, legacies and endowments and to administer these for the general purposes of the League or for any specific purpose in accordance with the expressed wishes of the donor.
- (e) To provide a link between the hospitals in the area and the community which they serve.
- (f) To co-operate with other bodies for the benefit of the hospital service.
- (g) To do all such other things as are incidental or conducive to the attainment of the above objects or any of them.

Achievements and Performance

The League of Friends have reached the end of another successful year despite the difficult operating circumstances during the period. Profits from the shop plus donations and legacies have enabled us to provide a limited range of equipment for the hospital - all of great benefit to both patients and staff. The shop provides an excellent service for everyone connected with the hospital. Advances in technology means that new equipment is always required. All requests pertaining to equipment must be approved by them and The Board.

Dumfries Hospitals' League of Friends

Executive Committee's Report
for the year ended 31st January 2025

Reference and administrative information



Responsibilities of the Executive Committee

The members of the Executive Committee are responsible for preparing the Executive Committee's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the members of the Executive Committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year. In preparing these financial statements, the members of the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS 102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The members of the Executive Committee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Charity's Constitution. The Committee members are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Dumfries Hospitals' League of Friends

Executive Committee's Report
for the year ended 31st January 2025

Summary

I would like to take this opportunity to thank all the Members, old and new, for their hard work and commitment during the last year.

Special thanks to [REDACTED] as Vice-Chairperson, [REDACTED] for organising the rotas, not an easy job, [REDACTED] as Secretary, [REDACTED] as Treasurer, and all other Committee Members for their support and assistance to me who have taken on some of my responsibilities.

[REDACTED]
Chairperson

Date: 29th April 2025 [REDACTED]

Dumfries Hospitals' League of Friends

Independent Examiner's Report to the Members of the Executive Committee of
Dumfries Hospitals' League of Friends

I report on the unaudited accounts of the Charity for the year ended 31st January 2025 which are set out on pages 6 to 13.

Respective responsibilities of the Executive Committee and Examiner

The Charity's Executive Committee 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 Executive Committee 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 the Independent Examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (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 members of the Executive Committee 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:

- a. 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)have not been met, or
- b. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE

Date: 29th April 2025

Dumfries Hospitals' League of Friends

Statement of Financial Activities
for the year ended 31st January 2025
(All unrestricted funds)

	Notes	Total Funds 2025 £	Total Funds 2024 £
<u>Income</u>			
Income from:			
Donations and legacies	2	1,622	1,160
Charitable Activities - Shop Income		91,495	82,572
Investment Income	3	2,800	2,067
Total Income		<u>95,917</u>	<u>85,799</u>
<u>Expenditure</u>			
Expenditure on Charitable Activities:			
Shop expenditure		68,833	62,306
Gifts to Hospitals	5	49,046	1,151
Governance costs	4	4,361	3,772
Total expenditure		<u>122,240</u>	<u>67,229</u>
Net income/(expenditure)		(26,323)	18,570
Reconciliation of funds:			
Total funds brought forward		<u>186,533</u>	<u>167,963</u>
Total funds carried forward		<u><u>160,210</u></u>	<u><u>186,533</u></u>

The notes on pages 9 to 13 form an integral part of these financial statements.

Dumfries Hospitals' League of Friends

Income and Expenditure Account
for the year ended 31st January 2025

	2025		2024	
	£	£	£	£
Trading Activities - Shop				
Gross income		91,495		82,572
Gross expenditure		(68,833)		(62,306)
Gross profit	24.8%	22,662	24.5%	20,266
Other income				
Income from investments		2,800		2,067
Donations		1,622		1,160
		27,084		23,493
Expenses				
Administration expenses	3,191		2,637	
Independent examiners fees	660		625	
Depreciation	510		510	
Charitable expenditure (per note 5)	49,046		1,151	
		53,407		4,923
Net income/(expenditure)		(26,323)		18,570

The notes on pages 9 to 13 form an integral part of these financial statements.

Dumfries Hospitals' League of Friends

Balance Sheet
as at 31st January 2025
(All Unrestricted)

		2025		2024	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	9		414		924
Current Assets					
Stock			4,629		4,414
Cash at Bank and in hand:					
RBOS current account		160,433		185,533	
Cash on hand		264		264	
			160,697		185,797
Total current assets			165,326		190,211
Liabilities:					
Creditors: amounts falling due within one year	10	(5,530)		(4,602)	
			(5,530)		(4,602)
Total Net Assets			160,210		186,533
The Funds of the charity:					
Unrestricted general funds			160,210		186,533
Total charity funds	11		160,210		186,533

The financial statements are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved by the Committee on 29th April 2025 and signed on their behalf by:

[Redacted signature area]

The notes on pages 9 to 13 form an integral part of these financial statements.

Dumfries Hospitals' League of Friends

Notes to the Financial Statements **for the year ended 31st January 2025**

1. Summary of significant accounting policies

1.1. General information and basis of accounting

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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2. Fund accounting

All funds held by the charity are unrestricted general funds. These are funds which can be used in accordance with the charitable objects at the discretion of the Executive Committee.

1.3. Income recognition

All income is included in the Statement of Financial Activities and the Income and Expenditure Account when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

1.4. Expenditure recognition

All expenditure is included on an accruals basis and have been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Dumfries Hospitals' League of Friends

Notes to the Financial Statements for the year ended 31st January 2025

1.5. Fixed assets

All fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset less its estimated residual value, over its expected useful life, as follows:

Fixtures, fittings
and equipment - 33.33% Straight Line

1.6. Stock

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

1.7. 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 budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. Donations and legacies

	2025 Total £	2024 Total £
Donations	1,622	1,160
	<u>1,622</u>	<u>1,160</u>

3. Investment income

	2025 Total £	2024 Total £
Bank Interest Receivable	2,800	2,067
	<u>2,800</u>	<u>2,067</u>

Dumfries Hospitals' League of Friends

Notes to the Financial Statements
for the year ended 31st January 2025

4. Charitable Activities - Governance costs

	2025	2024
	Total	Total
	£	£
Administration expenses	3,191	2,637
Depreciation	510	510
Independent examiner's fees	660	625
	<u>4,361</u>	<u>3,772</u>

5. Charitable Activities - Gifts to hospitals

<u>Dumfries & Galloway Royal Infirmary</u>		£
Blood Bikes	- Vests	18,000.00
Annan League of Friends	- Donation	100.00
Mountainhall	- Christmas decorations	100.00
Canteen	- Christmas decorations	300.00
Canteen & Catering	- Christmas gifts to staff	127.19
Outpatients	- Christmas gifts to staff	210.50
	- Microwave & kettle	250.00
Outpatients & CAU	- Wireless probe	4,000.00
CT Scan	- Contrast pump	24,951.00
MRI	- Crafts	200.00
	- Lego	200.00
A & E	- Portable Radio	80.00
Wards C4 & C6	- Boom boxes	279.60
	- Crafts	100.00
Porters	- Christmas gifts to staff	51.34
Domestics	- Christmas gifts to staff	16.50
Welcome Desk	- Christmas gifts to staff	45.59
Telephonists	- Christmas gifts to staff	18.40
Cash Office	- Christmas gifts to staff	16.05
		<u>49,046.17</u>

6. Staff costs

There were no paid employees during the year (2024: Nil).

7. Remuneration of members of the Executive Committee & Related Party Transactions

The members of the Executive Committee received no remuneration (2024: Nil). Expenses paid to the trustees in the year totalled Nil (2024: Nil).

No transactions with related parties were undertaken during the year.

Dumfries Hospitals' League of Friends

Notes to the Financial Statements for the year ended 31st January 2025

8. General Volunteers

The Charity benefits from the contribution made by volunteers, who give their time and talents willingly, and the activity would be unable to continue were it not for the commitment shown.

9. Tangible fixed assets

	Fixtures, fittings equipment	Total
	£	£
Cost		
At 1st February 2024 and At 31st January 2025	1,531	1,531
Depreciation		
At 1st February 2024	607	607
Charge for the year	510	510
At 31st January 2025	1,117	1,117
Net book values		
At 31st January 2025	414	414
At 31st January 2024	924	924

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,075	3,338
Value added tax	785	539
Accruals	670	725
	5,530	4,602

Dumfries Hospitals' League of Friends

Notes to the Financial Statements
for the year ended 31st January 2025

11. Statement of Funds

	At 1st February 2024 £	Income £	Expenditure £	At 31st January 2025 £
Unrestricted funds:				
General funds	186,533	95,917	(122,240)	160,210

The General Funds represents the free funds of the charity which are not designated for particular purposes.

12. Analysis of net assets between funds

	Tangible Fixed Assets £	Net Assets £	Total £
Unrestricted general funds	414	159,796	160,210
Total funds	414	159,796	160,210