



DUMFRIES HOSPITALS LEAGUE OF FRIENDS

EXECUTIVE COMMITTEE'S REPORT AND ACCOUNTS

31ST JANUARY 2026

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 2026**

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 year ended 31st January 2026 has been another very successful year for the League of Friends having provided support to NHS Dumfries and Galloway and other local charitable organisations to assist with the provision of patient care and staff wellbeing.

During the year the League celebrated its 70th Anniversary; members and volunteers past and present got together to reminisce and catch up at a small event in DGRI. It is important to acknowledge the remarkable success of the organisation who have donated approximately £1.4m to worthy causes since it was founded. None of this would be possible without the hard work and dedication of all the volunteers who support and staff the shop.

Dumfries Hospitals League of Friends

Executive Committee's Report **for the year ended 31st January 2026**

Financial Review

A major part of the activities of the League of Friends is the raising of funds, which are then applied to furthering the objectives of the League. Expenditure is controlled by the Executive Committee responding to requests received via members of the Hospital Trust, staff of the Hospitals etc. Funds are derived from the following sources:-

- (a) Profit on League of Friends shop in the Hospital foyer, which is run by volunteers who are members of the League;
- (b) Donations;
- (c) Legacies etc.

The income and expenditure account on page 7 shows a net income, after expenditure, of £17,663. Disbursements, as listed in the papers provided to the Annual General Meeting, totalled £9,095. Total funds (all unrestricted) at the year end were £177,873 (2025: £160,210). Details of the gifts to hospitals can be found in note 5 to the accounts.

Risk Management

The members of the Executive Committee have examined the major strategic, business and operational risks which the Charity faces and confirm that the necessary steps have been taken to mitigate those risks.

Reserves Policy

The free reserves of the Charity are maintained at a level to cover a minimum of one month's annual expenditure. At present the free reserves of the Charity exceed this minimum level.

Structure, Governance and Management

The Dumfries Hospitals' League of Friends was founded in 1955 and is a Charity registered with the Office of the Scottish Charity Regulator under No. SC005699. The League's affairs are conducted according to a published constitution last revised in April 2019 (from a resolution at the AGM in April 2019) and they are managed by an Executive Committee.

Executive Committee

The Executive Committee consists of not less than nine persons appointed by the members of the League at a General Meeting. Members of the Executive Committee retire after serving a period of four years but shall be eligible for re-election.

The Executive Committee may fill casual vacancies in its membership by co-opting a member of the League for the remainder of the term applicable to the particular vacancy.

Convenors of Sub-Committees appointed by the Executive Committee shall be non-voting members of the Executive Committee during their term of office.

The Executive Committee meets as often as shall be necessary for the conduct of the affairs of the League but not less often than quarterly.

Dumfries Hospitals League of Friends

Executive Committee's Report **for the year ended 31st January 2026**

Reference and administrative information

Principal Office

Esslinbank, Dunscore, Dumfries, DG2 0UP

Charity Number: SC005699

Officers

Chairperson -	Mr D Bryson
Vice Chairperson -	Mrs K Morley
Secretary -	Mr D Macdonald
Treasurer -	Mr A Anderson

Members

Mr F McFadzean, Mrs A Anderson, Mrs A Brown, Mrs J Sloan, Mrs S Gilbert (co-opted) and Mrs J Whyte (co-opted). Mrs A Hill retired 24th June 2025.

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 2026

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.

Thanks is also due to the members of the executive team including the Vice-Chairperson, Treasurer and Secretary who ensure the smooth running of the organisation. Special thanks is due to Mrs Adeline Hill who retired from the position of Chairperson on 24th June 2025 after many years dedicated to the role and whose knowledge, experience and support has been invaluable to allow the League of Friends to achieve its objectives.



Mr D Bryson
Chairperson

Date: 14th April 2026

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 2026 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.

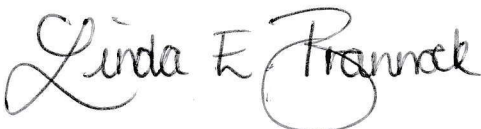
Basis of the Independent Examiner's statement

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.



**Mrs Linda Brannock B.A., C.A.
Carson & Trotter
Chartered Accountants
123 Irish Street
Dumfries
DG1 2PE**

Date: 14th April 2026

Dumfries Hospitals League of Friends

Statement of Financial Activities
for the year ended 31st January 2026
(All unrestricted funds)

	Notes	Total Funds 2026 £	Total Funds 2025 £
<u>Income</u>			
Income from:			
Donations and legacies	2	1,137	1,622
Charitable Activities - Shop Income		94,019	91,495
Investment Income	3	1,897	2,800
Total Income		<u>97,053</u>	<u>95,917</u>
<u>Expenditure</u>			
Expenditure on Charitable Activities:			
Shop expenditure		70,295	68,833
Gifts to Hospitals	5	4,350	49,046
Governance costs	4	4,745	4,361
Total expenditure		<u>79,390</u>	<u>122,240</u>
Net income/(expenditure)		17,663	(26,323)
Reconciliation of funds:			
Total funds brought forward		160,210	186,533
Total funds carried forward		<u>177,873</u>	<u>160,210</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 2026

	2026		2025	
	£	£	£	£
Trading Activities - Shop				
Gross income		94,019		91,495
Gross expenditure		(70,295)		(68,833)
Gross profit	25.2%	23,724	24.8%	22,662
Other income				
Income from investments		1,897		2,800
Donations		1,137		1,622
		26,758		27,084
Expenses				
Administration expenses	3,667		3,191	
Independent examiners fees	665		660	
Depreciation	413		510	
Charitable expenditure (per note 5)	4,350		49,046	
		9,095		53,407
Net income/(expenditure)		17,663		(26,323)

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

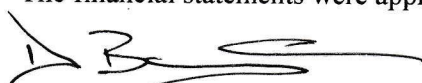
Dumfries Hospitals League of Friends

Balance Sheet
as at 31st January 2026
(All Unrestricted)

		2026		2025	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	9		1		414
Current Assets					
Stock			5,601		4,629
Cash at Bank and in hand:					
RBOS current account		177,563		160,433	
Cash on hand		355		264	
			<u>177,918</u>		<u>160,697</u>
Total current assets			183,519		165,326
Liabilities:					
Creditors: amounts falling due within one year	10	<u>(5,647)</u>		<u>(5,530)</u>	
			<u>(5,647)</u>		<u>(5,530)</u>
Total Net Assets			<u><u>177,873</u></u>		<u><u>160,210</u></u>
The Funds of the charity:					
Unrestricted general funds			<u>177,873</u>		<u>160,210</u>
Total charity funds	11		<u><u>177,873</u></u>		<u><u>160,210</u></u>

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 14th April 2026 and signed on their behalf by:


Mr D Bryson
Chairperson

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 2026**

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 2026

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

	2026	2025
	Total	Total
	£	£
Donations	1,137	1,622
	<u>1,137</u>	<u>1,622</u>

3. Investment income

	2026	2025
	Total	Total
	£	£
Bank Interest Receivable	1,897	2,800
	<u>1,897</u>	<u>2,800</u>

Dumfries Hospitals League of Friends

Notes to the Financial Statements for the year ended 31st January 2026

4. Charitable Activities - Governance costs

	2026 Total £	2025 Total £
Administration expenses	3,667	3,191
Depreciation	413	510
Independent examiner's fees	665	660
	<u>4,745</u>	<u>4,361</u>

5. Charitable Activities - Gifts to hospitals

<u>Dumfries & Galloway Royal Infirmary</u>		£
Mountainhall	- Christmas decorations	100.00
Canteen	- Christmas decorations	300.00
Canteen & Catering	- Christmas gifts to staff	56.95
CCU	- Outdoor seating	1,000.00
	- Parasol	153.79
Ward C5	- Toiletries	55.00
Physiotherapy	- Training	872.09
X-Ray	- Conditioning walker	1,665.00
Pathology	- Christmas gifts to staff	10.54
Orthopedics	- Christmas gifts to staff	70.95
Porters	- Christmas gifts to staff	32.51
Domestics	- Christmas gifts to staff	3.95
Welcome Desk	- Christmas gifts to staff	7.00
Telephonists	- Christmas gifts to staff	14.00
Cash Office	- Christmas gifts to staff	8.55
		<u>4,350.33</u>

6. Staff costs

There were no paid employees during the year (2025: Nil).

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

The members of the Executive Committee received no remuneration (2025: Nil). Expenses paid to the trustees in the year totalled Nil (2025: Nil).

No transactions with related parties were undertaken during the year.

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.

Dumfries Hospitals League of Friends

Notes to the Financial Statements
for the year ended 31st January 2026

9. Tangible fixed assets

	Fixtures, fittings equipment	Total
	£	£
Cost		
At 1st February 2025 and At 31st January 2026	1,531	1,531
Depreciation		
At 1st February 2025	1,117	1,117
Charge for the year	413	413
At 31st January 2026	1,530	1,530
Net book values		
At 31st January 2026	1	1
At 31st January 2025	414	414

**10. Creditors: amounts falling due
within one year**

	2026	2025
	£	£
Trade creditors	4,266	4,075
Value added tax	706	785
Accruals	675	670
	5,647	5,530

11. Statement of Funds

	At 1st February 2025	Income	Expenditure	At 31st January 2026
	£	£	£	£
Unrestricted funds:				
General funds	160,210	97,053	(79,390)	177,873

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

Dumfries Hospitals League of Friends

Notes to the Financial Statements
for the year ended 31st January 2026

12. Analysis of net assets between funds

	Tangible Fixed Assets £	Net Assets £	Total £
Unrestricted general funds	1	177,872	177,873
Total funds	1	177,872	177,873