

Hospital Volunteers

Scotland · Charity number SC031417

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2001-02-21
Register	View on the OSCR register

Contact

Address	Lyndel 56 Darnley Drive Kilmarnock Ayrshire KA1 4UF
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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: Hospital Volunteers is set up to provide funds and gifting to NHS Ayrshire and Arran. All proceeds from profits are transferred to the Benevolent Fund after every AGM (usually in June) So far the amount donated is in excess of £5.5 million

Beneficiaries: 'No specific group, or for the benefit of the community','Other charities or voluntary bodies'

Objectives: 4.1 To provide for the relief of those in need through the provision of voluntary unpaid services to patients whilst in hospital and provision of a service to staff at and visitors to University Hospital Crosshouse and Ayrshire Maternity Unit based at University Hospital Crosshouse, Kilmarnock Road, Kilmarnock, KA2 OBE. The activities of the Organisation shall include the provision of a snack bar(s) for the sale of food , snacks, refreshments (non-alcoholic). the provision of a retail shop(s). the provision of a trolley service to wards and clinics. and a service replacing batteries and tubing in hearing aids of patients. These activities are in no way restrictive of the powers of the Organisation to carry out such voluntary work as may be from time to time agreed by them with hospital managers. In addition to the foregoing activities the Organisation may raise funds and invite and collect contributions from any person or persons. 4.2 The advancement of health as from the surplus annual funds generated by the activities and contributions the Organisation will make grants to the endowment funds held by the hospital managers for the purpose of enhancing the accommodation or facilities of University Hospital Cross house and Ayrshire Maternity Unit or for purchasing equipment, machinery, instruments, fittings or furnishings to be used at University Hospital Crosshouse or Ayrshire Maternity Unit or associated clinics. Note this list is not exhaustive.

Geography

- **Main operating location:** East Ayrshire
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£822,677	£784,050	-	4
2025-03-31	£745,357	£651,593	-	4
2024-03-31	£600,079	£506,640	-	4
2023-03-31	£332,514	£368,165	-	4
2022-03-31	£138,039	£214,121	-	4
2021-03-31	£42,405	£24,666	-	4

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026
FOR
HOSPITAL VOLUNTEERS CROSSHOUSE

Henry Brown & Co
Chartered Accountants & Registered Auditors
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

HOSPITAL VOLUNTEERS CROSSHOUSE

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FOR THE YEAR ENDED 31 MARCH 2026

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HOSPITAL VOLUNTEERS CROSSHOUSE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2026**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Association is the provision of voluntary unpaid services in furtherance of the well being and comfort of patients, staff and visitors to Crosshouse Hospital, Kilmarnock. From surplus funds generated by these activities, the Association may make grants to the endowment funds held by hospital managers for the purpose of enhancing the accommodation or facilities or for the purchase of equipment, machinery, instruments, fittings or fixtures and furnishings to be used at the hospital or its associated clinics.

Significant activities

Committee Members

The first information to advise is that Trustees Janice Durnley and Wendy Mains have resigned from the committee at our last meeting on the 11th of May. Both resignations are due to illness. Letters have been sent to all the volunteers regarding the AGM on the 30th of June and nominations have been requested for the vacancies. There are also 3 trustees up for re-election. Voting and results will be during the AGM. Re-election of Office bearers will take place at the first committee meeting in July.

Other Significant Activities

This year see the 25th Anniversary of the Hospital Volunteers after they reformed when they broke away from the WRVS in 2001. We hope to have our local MP along to speak at the AGM. There is also a new CEO for Ayrshire and Arran NHS, who will attend. Many of the hospital departments will present on the night as to how they have used the money available raised during the years. A total in excess of £5.5million.

Concerns

Rising prices from our suppliers are always a concern, but that affects everyone. It may be that we challenge some of the rises and perhaps seek alternative suppliers.

The biggest concern by far is the number of volunteers we have, which also has a bearing on the number of Supervisors. There needs to be a massive recruitment drive to get back to a healthy number.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The trustees are satisfied with the financial performance of the charity and that the primary objectives have been achieved.

The main sources of income of the charity were shop, tea room income and donations.

Shop and tea-bar income during the year amounted to £791,869 (2025: £720,945) and the sum donated to the hospital and related projects during the year was £225,000 (2025: £155,000).

FINANCIAL REVIEW

Reserves policy

The Committee aim to maintain free reserves in unrestricted funds which equate to approximately one month of operational and governance costs. Reserves at 31st March 2026 were £394,849 (2025: £356,222).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 22 July 2016. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 1 August 2016. It has a single tier structure and as such the trustees are the members of the charity.

HOSPITAL VOLUNTEERS CROSSHOUSE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2026**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Committee members are appointed in accordance with the terms of the Constitution. The Committee shall consist of nine members who will serve for three years. One third of the committee retire by rotation each year but shall be eligible for re-election.

Organisational structure

The charity is managed by a project manager appointed by the trustees.

Related parties

There are no known or undisclosed related party transactions.

Risk management

The Committee members have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SCO31417

Principal address

Derek Kerr
56 Darnley Drive
Kilmarnock
Ayrshire
KA1 4UF

Trustees

E Davidson	Chair
D Kerr	Treasurer
A Henderson	
P Craig	
M McNeil	
S Childs	
A Samson	
J Dunley (resigned 11th May 2026)	
W Mains (resigned 11th May 2026)	

Auditors

Henry Brown & Co
Chartered Accountants & Registered Auditors
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

Solicitors

Carruthers Curdie Sturrock & Co
1 Howard Street
Kilmarnock
KA1 2 BW

Bankers

The Bank of Scotland
30/34 King Street
Kilmarnock
KA1 1NP

HOSPITAL VOLUNTEERS CROSSHOUSE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2026**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They 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.

Approved by order of the board of trustees on 27th May 2026 and signed on its behalf by:

E. Davidson
Ms E Davidson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
HOSPITAL VOLUNTEERS CROSSHOUSE

Opinion

We have audited the financial statements of Hospital Volunteers Crosshouse (the 'charity') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Fundamental uncertainty in respect of going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HOSPITAL VOLUNTEERS CROSSHOUSE

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- identifying, evaluating and complying with laws and regulations.
- whether they were aware of any instances of non-compliance.

As with all audits performed under ISAs (UK), performance of procedures to respond to the risk of the management override of controls We obtained an understanding of the legal and regulatory frameworks in which the Charitable Company operates, focussing on those laws which had a direct effect on the material balances and disclosures in the Charitable Company's financial statements. Key laws & regulations considered in this context are:

- The Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)
- Charities Accounts (Scotland) Regulations 2006

In addition, we considered other laws & regulations that do not have a direct effect on the financial statements, but compliance is necessary for the continued operations of the Charitable Company, or to avoid a material penalty.

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures, and testing to supporting documentation.
- Enquiring of management concerning any actual or potential litigation or claims.
- Reviewing minutes of meetings of those charged with governance, and correspondence with HMRC and OSCR.

In the assessment of the risk of fraud through management override of controls, we have tested the appropriateness of journal entries, assessed whether the judgements made in the Charitable Company making accounting estimates are indicative of a potential management bias, and evaluated the business rationale of any significant transactions that are outside the normal course of business. entity that were contrary to applicable laws and regulations, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
HOSPITAL VOLUNTEERS CROSSHOUSE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

H, B & Co.

Henry Brown & Co
Chartered Accountants & Registered Auditors
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

Date: 29 May 2026.....

HOSPITAL VOLUNTEERS CROSSHOUSE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 Unrestricted fund £	2025 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	26,248	24,561
Other trading activities	3	791,869	720,945
Investment income	4	4,560	-
Total		822,677	745,506
 EXPENDITURE ON			
Raising funds	5	466,527	423,611
Charitable activities	6		
Running of shop and Tearoom		314,952	233,975
Other		2,571	1,153
Total		784,050	658,739
 NET INCOME		38,627	86,767
 RECONCILIATION OF FUNDS			
Total funds brought forward		356,222	269,455
 TOTAL FUNDS CARRIED FORWARD		394,849	356,222

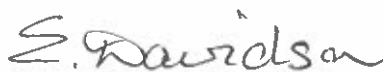
The notes form part of these financial statements

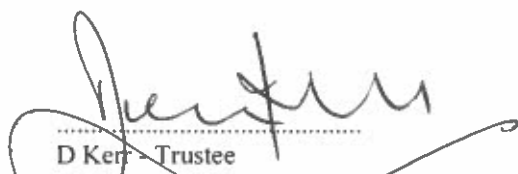
HOSPITAL VOLUNTEERS CROSSHOUSE

BALANCE SHEET 31 MARCH 2026

		2026 Unrestricted fund £	2025 Total funds £
FIXED ASSETS	Notes		
Tangible assets	11	7,712	6,158
CURRENT ASSETS			
Stocks	12	24,771	22,102
Debtors	13	4,459	4,798
Cash at bank and in hand		389,905	349,033
		<u>419,135</u>	<u>375,933</u>
CREDITORS			
Amounts falling due within one year	14	(31,998)	(25,869)
NET CURRENT ASSETS		<u>387,137</u>	<u>350,064</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>394,849</u>	<u>356,222</u>
NET ASSETS		<u>394,849</u>	<u>356,222</u>
FUNDS	15		
Unrestricted funds		<u>394,849</u>	<u>356,222</u>
TOTAL FUNDS		<u>394,849</u>	<u>356,222</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


.....
E Davidson - Trustee


.....
D Kerr - Trustee

HOSPITAL VOLUNTEERS CROSSHOUSE

CASH FLOW STATEMENT **FOR THE YEAR ENDED 31 MARCH 2026**

	Notes	2026 £	2025 £
Cash flows from operating activities			
Cash generated from operations	1	44,997	84,880
Net cash provided by operating activities		<u>44,997</u>	<u>84,880</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,125)	(2,950)
Net cash used in investing activities		<u>(4,125)</u>	<u>(2,950)</u>
Change in cash and cash equivalents in the reporting period		<u>40,872</u>	<u>81,930</u>
Cash and cash equivalents at the beginning of the reporting period		<u>349,033</u>	<u>267,103</u>
Cash and cash equivalents at the end of the reporting period		<u><u>389,905</u></u>	<u><u>349,033</u></u>

The notes form part of these financial statements

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE CASH FLOW STATEMENT **FOR THE YEAR ENDED 31 MARCH 2026**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026 £	2025 £
Net income for the reporting period (as per the Statement of Financial Activities)	38,627	86,767
Adjustments for:		
Depreciation charges	2,571	1,153
(Increase)/decrease in stocks	(2,669)	2,763
Decrease in debtors	339	311
Increase/(decrease) in creditors	6,129	(6,114)
Net cash provided by operations	<u>44,997</u>	<u>84,880</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/25 £	Cash flow £	At 31/3/26 £
Net cash			
Cash at bank and in hand	349,033	40,872	389,905
	<u>349,033</u>	<u>40,872</u>	<u>389,905</u>
Total	<u>349,033</u>	<u>40,872</u>	<u>389,905</u>

The notes form part of these financial statements

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2026**

I. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustee's.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

With charity operations now returning to normal and the tearoom opened the trustees are satisfied that the charity can continue to meet day to day obligations as they fall due for the next twelve months, longer if necessary, and as a result the trustees consider the charity to be a going concern with the accounts being prepared on that basis.

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2026

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Other income	26,248	24,561
	<u>26,248</u>	<u>24,561</u>

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Shop income	791,869	720,945
	<u>791,869</u>	<u>720,945</u>

4. INVESTMENT INCOME

	2026	2025
	£	£
Deposit Account Interest	4,560	-
	<u>4,560</u>	<u>-</u>

5. RAISING FUNDS

Other trading activities

	2026	2025
	£	£
Opening stock	22,102	24,865
Purchases	464,078	415,406
Closing stock	(24,771)	(22,102)
	<u>461,409</u>	<u>418,169</u>

Investment management costs

	2026	2025
	£	£
Hire of plant and machinery	5,118	5,442
	<u>5,118</u>	<u>5,442</u>
Aggregate amounts	<u>466,527</u>	<u>423,611</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Running of shop and Tearoom	303,385	11,567	314,952
	<u>303,385</u>	<u>11,567</u>	<u>314,952</u>

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2026

7. SUPPORT COSTS

	Finance £	Information technology £	Governance costs £	Totals £
Running of shop and Tearoom				
	7,595	1,122	2,850	11,567
	<u>7,595</u>	<u>1,122</u>	<u>2,850</u>	<u>11,567</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There are no trustees' remuneration or other benefits for the year ended 31st March 2026 nor for the year ended 31st March 2025.

Trustees' expenses

Trustees and volunteers are paid reasonable travelling expenses. The sum paid to trustees during the year was £5,313 (2025: £1,970).

9. STAFF COSTS

	2026 £	2025 £
Wages and salaries	59,504	54,398
Other pension costs	1,923	845
	<u>61,427</u>	<u>55,243</u>

The average monthly number of employees during the year was as follows:

	2026	2025
Management and support	4	4
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	24,561
Other trading activities	720,945
Total	<u>745,506</u>
EXPENDITURE ON	
Raising funds	423,611
Charitable activities	
Running of shop and Tearoom	233,975
Other	1,153
Total	<u>658,739</u>

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2026

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME

86,767

RECONCILIATION OF FUNDS

Total funds brought forward

269,455

TOTAL FUNDS CARRIED FORWARD

356,222

11. TANGIBLE FIXED ASSETS

Plant and
machinery
£

COST

At 1 April 2025

7,600

Additions

4,124

At 31 March 2026

11,724

DEPRECIATION

At 1 April 2025

1,442

Charge for year

2,570

At 31 March 2026

4,012

NET BOOK VALUE

At 31 March 2026

7,712

At 31 March 2025

6,158

12. STOCKS

2026

2025

£

£

Stocks

24,771

22,102

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2026

2025

£

£

Trade debtors

4,316

3,888

Prepayments

143

910

4,459

4,798

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2026

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	12,721	9,169
Taxation and social security	12,660	10,688
Other creditors	6,617	6,012
	<u>31,998</u>	<u>25,869</u>

15. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	At 31/3/26 £
Unrestricted funds			
General fund	356,222	38,627	394,849
	<u>356,222</u>	<u>38,627</u>	<u>394,849</u>
TOTAL FUNDS	<u>356,222</u>	<u>38,627</u>	<u>394,849</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	822,677	(784,050)	38,627
	<u>822,677</u>	<u>(784,050)</u>	<u>38,627</u>
TOTAL FUNDS	<u>822,677</u>	<u>(784,050)</u>	<u>38,627</u>

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	269,455	86,767	356,222
	<u>269,455</u>	<u>86,767</u>	<u>356,222</u>
TOTAL FUNDS	<u>269,455</u>	<u>86,767</u>	<u>356,222</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	745,506	(658,739)	86,767
	<u>745,506</u>	<u>(658,739)</u>	<u>86,767</u>
TOTAL FUNDS	<u>745,506</u>	<u>(658,739)</u>	<u>86,767</u>

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2026

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/24 £	Net movement in funds £	At 31/3/26 £
Unrestricted funds			
General fund	269,455	125,394	394,849
TOTAL FUNDS	<u>269,455</u>	<u>125,394</u>	<u>394,849</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,568,183	(1,442,789)	125,394
TOTAL FUNDS	<u>1,568,183</u>	<u>(1,442,789)</u>	<u>125,394</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

HOSPITAL VOLUNTEERS CROSSHOUSE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Other income	26,248	24,561
Other trading activities		
Shop income	791,869	720,945
Investment income		
Deposit Account Interest	4,560	-
Total incoming resources	822,677	745,506
EXPENDITURE		
Other trading activities		
Opening stock	22,102	24,865
Purchases	464,078	415,406
Closing stock	(24,771)	(22,102)
	461,409	418,169
Investment management costs		
Hire of plant and machinery	5,118	5,442
Charitable activities		
Wages	59,504	54,398
Pensions	1,923	845
Donations to hospital and other related projects	225,000	155,000
Insurance	1,702	1,529
Travel expenses	15,171	13,507
Sundries	85	98
	303,385	225,377
Other		
Depreciation of tangible fixed assets	2,571	1,153
Support costs		
Finance		
Bank charges	7,595	5,907
Information technology		
Repairs and renewals	1,122	441
Governance costs		
Auditors' remuneration	2,850	2,250
Total resources expended	784,050	658,739
Net income	38,627	86,767

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: SCO31417

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
HOSPITAL VOLUNTEERS CROSSHOUSE

Henry Brown & Co
Chartered Accountants & Registered Auditors
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

HOSPITAL VOLUNTEERS CROSSHOUSE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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HOSPITAL VOLUNTEERS CROSSHOUSE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Association is the provision of voluntary unpaid services in furtherance of the well being and comfort of patients, staff and visitors to Crosshouse Hospital, Kilmarnock. From surplus funds generated by these activities, the Association may make grants to the endowment funds held by hospital managers for the purpose of enhancing the accommodation or facilities or for the purchase of equipment, machinery, instruments, fittings or fixtures and furnishings to be used at the hospital or it's associated clinics.

Significant activities

██████ has once again visited some schools and put together a comprehensive list of students willing to volunteer. We tried a bit of advertising via Facebook. A few new volunteers were recruited. It was also good PR for the shop to highlight many items for sale not available elsewhere. Next year is the Silver Jubilee. It is envisaged we will work together with the hospital to arrange something memorable.

Concerns

The lack of volunteers is the number one concern. It stops us expanding our opening hours and prevents a reliable Trolley service. Brambles Café, run by the NHS has also had a big effect on our T-bar. Increased costs are a factor, both from our supplying wholesalers and recent Wage and NI rises

Despite the above we managed a 21% increase in our Retail Sales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees are satisfied with the financial performance of the charity and that the primary objectives have been achieved.

The main sources of income of the charity were shop, tea room income and donations.

Shop and tea-bar income during the year amounted to £720,945 (2024: £578,695) and the sum donated to the hospital and related projects during the year was £155,000 (2024: £75,000).

FINANCIAL REVIEW

Reserves policy

The Committee aim to maintain free reserves in unrestricted funds which equate to approximately one month of operational and governance costs. Reserves at 31st March 2025 were £356,222 (2024: £269,455).

FUTURE PLANS

We are hoping to arrange some special events during the year for the 25th Anniversary of the Charity.

We are going to look at using the skills of some of the volunteers in helping with the output on social media to try and encourage new volunteers to join and to try and increase sales in the shop and tea room.

Extending job responsibility within the committee to ensure a greater input of ideas and activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 22 July 2016. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 1 August 2016. It has a single tier structure and as such the trustees are the members of the charity.

HOSPITAL VOLUNTEERS CROSSHOUSE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Committee members are appointed in accordance with the terms of the Constitution. The Committee shall consist of nine members who will serve for three years. One third of the committee retire by rotation each year but shall be eligible for re-election.

Organisational structure

The charity is managed by a project manager appointed by the trustees.

Related parties

There are no known or undisclosed related party transactions.

Risk management

The Committee members have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

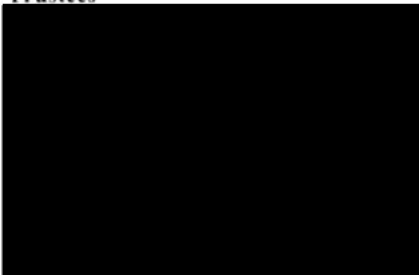
Registered Charity number

SCO31417

Principal address



Trustees



Auditors

Henry Brown & Co
Chartered Accountants & Registered Auditors
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

Solicitors

Carruthers Curdie Sturrock & Co
1 Howard Street
Kilmarnock
KA1 2 BW

Bankers

The Bank of Scotland
30/34 King Street
Kilmarnock
KA1 1NP

HOSPITAL VOLUNTEERS CROSSHOUSE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

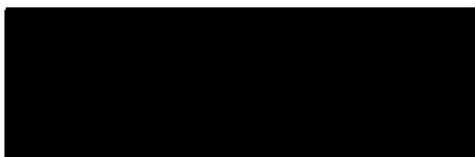
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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. They 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.

Approved by order of the board of trustees on 15/7/25 and signed on its behalf by:



REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HOSPITAL VOLUNTEERS CROSSHOUSE

Opinion

We have audited the financial statements of Hospital Volunteers Crosshouse (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Fundamental uncertainty in respect of going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF HOSPITAL VOLUNTEERS CROSSHOUSE

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- identifying, evaluating and complying with laws and regulations.
- whether they were aware of any instances of non-compliance.

As with all audits performed under ISAs (UK), performance of procedures to respond to the risk of the management override of controls. We obtained an understanding of the legal and regulatory frameworks in which the Charitable Company operates, focussing on those laws which had a direct effect on the material balances and disclosures in the Charitable Company's financial statements. Key laws & regulations considered in this context are:

- The Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)
- Charities Accounts (Scotland) Regulations 2006

In addition, we considered other laws & regulations that do not have a direct effect on the financial statements, but compliance is necessary for the continued operations of the Charitable Company, or to avoid a material penalty.

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures, and testing to supporting documentation.
- Enquiring of management concerning any actual or potential litigation or claims.
- Reviewing minutes of meetings of those charged with governance, and correspondence with HMRC and OSCR.

In the assessment of the risk of fraud through management override of controls, we have tested the appropriateness of journal entries, assessed whether the judgements made in the Charitable Company making accounting estimates are indicative of a potential management bias, and evaluated the business rationale of any significant transactions that are outside the normal course of business. entity that were contrary to applicable laws and regulations, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
HOSPITAL VOLUNTEERS CROSSHOUSE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

H, B & Co

Henry Brown & Co
Chartered Accountants & Registered Auditors
26 Portland Road
Kilmarnock
Ayrshire
KA1 2EB

Date: *18 July 2025*

HOSPITAL VOLUNTEERS CROSSHOUSE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	24,561	21,384
Other trading activities	3	720,945	578,695
Total		<u>745,506</u>	<u>600,079</u>
 EXPENDITURE ON			
Raising funds	4	423,611	360,948
Charitable activities	5		
Running of shop and Tearoom		233,975	145,403
Other		1,153	289
Total		<u>658,739</u>	<u>506,640</u>
 NET INCOME		86,767	93,439
 RECONCILIATION OF FUNDS			
Total funds brought forward		269,455	176,016
 TOTAL FUNDS CARRIED FORWARD		<u><u>356,222</u></u>	<u><u>269,455</u></u>

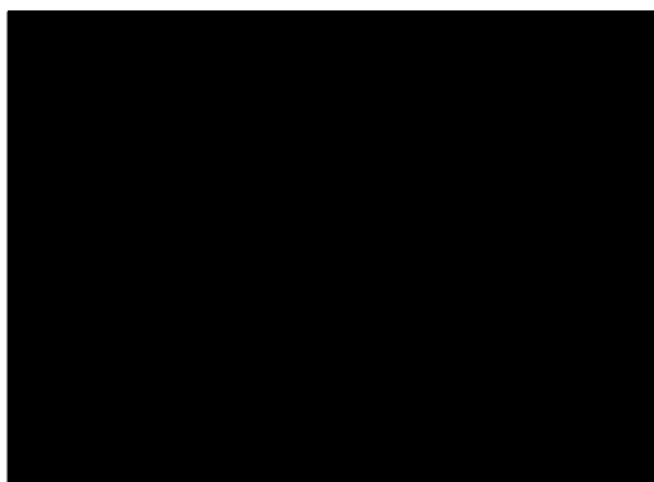
The notes form part of these financial statements

HOSPITAL VOLUNTEERS CROSSHOUSE

BALANCE SHEET 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	10	6,158	4,361
CURRENT ASSETS			
Stocks	11	22,102	24,865
Debtors	12	4,798	5,109
Cash at bank and in hand		349,033	267,103
		<u>375,933</u>	<u>297,077</u>
CREDITORS			
Amounts falling due within one year	13	(25,869)	(31,983)
NET CURRENT ASSETS		<u>350,064</u>	<u>265,094</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>356,222</u>	<u>269,455</u>
NET ASSETS		<u>356,222</u>	<u>269,455</u>
FUNDS	14		
Unrestricted funds		<u>356,222</u>	<u>269,455</u>
TOTAL FUNDS		<u>356,222</u>	<u>269,455</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15/7/25 and were signed on its behalf by:



HOSPITAL VOLUNTEERS CROSSHOUSE

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	84,880	47,549
Net cash provided by operating activities		84,880	47,549
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,950)	(4,650)
Net cash used in investing activities		(2,950)	(4,650)
Change in cash and cash equivalents in the reporting period		81,930	42,899
Cash and cash equivalents at the beginning of the reporting period		267,103	224,204
Cash and cash equivalents at the end of the reporting period		349,033	267,103

The notes form part of these financial statements

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE CASH FLOW STATEMENT **FOR THE YEAR ENDED 31 MARCH 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	86,767	93,439
Adjustments for:		
Depreciation charges	1,153	289
Decrease in stocks	2,763	2,612
Decrease/(increase) in debtors	311	(2,333)
Decrease in creditors	(6,114)	(46,458)
Net cash provided by operations	<u>84,880</u>	<u>47,549</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
Net cash			
Cash at bank and in hand	<u>267,103</u>	<u>81,930</u>	<u>349,033</u>
	<u>267,103</u>	<u>81,930</u>	<u>349,033</u>
Total	<u>267,103</u>	<u>81,930</u>	<u>349,033</u>

The notes form part of these financial statements

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustee's.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

With charity operations now returning to normal and the tearoom opened the trustees are satisfied that the charity can continue to meet day to day obligations as they fall due for the next twelve months, longer if necessary, and as a result the trustees consider the charity to be a going concern with the accounts being prepared on that basis.

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2025**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Other income	24,561	21,384

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	720,945	578,695

4. RAISING FUNDS

Other trading activities

	2025	2024
	£	£
Opening stock	24,865	27,477
Purchases	415,406	353,953
Closing stock	(22,102)	(24,865)
	418,169	356,565

Investment management costs

	2025	2024
	£	£
Hire of plant and machinery	5,442	4,383
Aggregate amounts	423,611	360,948

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Running of shop and Tearoom	225,377	8,598	233,975

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

6. SUPPORT COSTS

	Finance £	Information technology £	Governance costs £	Totals £
Running of shop and Tearoom				
	5,907	441	2,250	8,598
	<u>5,907</u>	<u>441</u>	<u>2,250</u>	<u>8,598</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There are no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

Trustees and volunteers are paid reasonable travelling expenses. The sum paid to trustees during the year was £1,970 (2024: £2,297).

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	54,398	52,292
Social security costs	-	2,839
Other pension costs	845	1,606
	<u>55,243</u>	<u>56,737</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Management and support	4	4
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,384
Other trading activities	578,695
Total	<u>600,079</u>
EXPENDITURE ON	
Raising funds	360,948
Charitable activities	
Running of shop and Tearoom	145,403
Other	289

HOSPITAL VOLUNTEERS CROSSHOUSE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

Total	506,640
NET INCOME	93,439
RECONCILIATION OF FUNDS	
Total funds brought forward	176,016
TOTAL FUNDS CARRIED FORWARD	269,455

10. TANGIBLE FIXED ASSETS

Plant and
machinery
£

COST	
At 1 April 2024	4,650
Additions	2,950
At 31 March 2025	7,600
DEPRECIATION	
At 1 April 2024	289
Charge for year	1,153
At 31 March 2025	1,442
NET BOOK VALUE	
At 31 March 2025	6,158
At 31 March 2024	4,361

11. STOCKS

	2025	2024
	£	£
Stocks	22,102	24,865

HOSPITAL VOLUNTEERS CROSSHOUSE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	3,888	5,109
Prepayments	910	-
	<u>4,798</u>	<u>5,109</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	9,169	13,368
Taxation and social security	10,688	14,323
Other creditors	6,012	4,292
	<u>25,869</u>	<u>31,983</u>

14. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	269,455	86,767	356,222
	<u>269,455</u>	<u>86,767</u>	<u>356,222</u>
TOTAL FUNDS	<u>269,455</u>	<u>86,767</u>	<u>356,222</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	745,506	(658,739)	86,767
	<u>745,506</u>	<u>(658,739)</u>	<u>86,767</u>
TOTAL FUNDS	<u>745,506</u>	<u>(658,739)</u>	<u>86,767</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	176,016	93,439	269,455
	<u>176,016</u>	<u>93,439</u>	<u>269,455</u>
TOTAL FUNDS	<u>176,016</u>	<u>93,439</u>	<u>269,455</u>

HOSPITAL VOLUNTEERS CROSSHOUSE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	600,079	(506,640)	93,439
TOTAL FUNDS	<u>600,079</u>	<u>(506,640)</u>	<u>93,439</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	176,016	180,206	356,222
TOTAL FUNDS	<u>176,016</u>	<u>180,206</u>	<u>356,222</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,345,585	(1,165,379)	180,206
TOTAL FUNDS	<u>1,345,585</u>	<u>(1,165,379)</u>	<u>180,206</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

HOSPITAL VOLUNTEERS CROSSHOUSE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Other income	24,561	21,384
Other trading activities		
Shop income	720,945	578,695
Total incoming resources	745,506	600,079
EXPENDITURE		
Other trading activities		
Opening stock	24,865	27,477
Purchases	415,406	353,953
Closing stock	(22,102)	(24,865)
	418,169	356,565
Investment management costs		
Hire of plant and machinery	5,442	4,383
Charitable activities		
Wages	54,398	52,292
Social security	-	2,839
Pensions	845	1,606
Donations to hospital and other related projects	155,000	75,000
Insurance	1,529	1,526
Travel expenses	13,507	11,551
Sundries	98	646
	225,377	145,460
Other		
Plant and machinery	1,153	289
Support costs		
Management		
Advertising	-	750
Finance		
Bank charges	5,907	4,276
Information technology		
Repairs and renewals	441	(8,883)
Governance costs		
Auditors' remuneration	2,250	-
Accountancy and legal fees	-	3,800
	2,250	3,800

This page does not form part of the statutory financial statements

HOSPITAL VOLUNTEERS CROSSHOUSE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Total resources expended	658,739	506,640
Net income	86,767	93,439

This page does not form part of the statutory financial statements