

# Hospice In Moray Ltd

Scotland · Charity number SC031801

## Details

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Known as	Freinds of the Oaks
Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2001-06-13
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	4 North Guildry Street Elgin Moray IV30 1JR
Website	<a href="https://www.friendsoftheoaks.org">https://www.friendsoftheoaks.org</a>

## Activities

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**Activities:** 'It makes grants, donations or gifts to organisations'

**Purposes:** 'the advancement of health'

**What the charity does:** To promote the Welfare and protect the health of patients by seeking the support of both professional and voluntary services.

**Beneficiaries:** 'People with disabilities or health problems'

**Objectives:** (1) For the benefit of the local communities living and working within Moray district, and for the public generally, to advance the education of those local communities in particular and of the public as a whole and to foster, promote and increase public awareness of and interest in the care and treatment of persons who are suffering (at any age) from any chronic or terminal illness or from any other disability or disease attributable to old age or from any other physical or mental infirmity, disability or disease by establishing, maintaining, supporting and running residential homes and by providing medical or other treatment and attention for any such persons in their own homes in Moray district. (2) To facilitate and encourage study and research into the difficulties, problems and needs of, and the effectiveness of existing facilities for, persons who are suffering (at any age) from any chronic or terminal illness or from any other disability or disease attributable to old age or from any other physical or mental infirmity, disability or disease and particularly into the care of and treatment of persons suffering from cancer or terminal illness. (3) To take over the assets of The Moray Hospice Steering Committee and to carry on, as far as is in accordance with the company's objects, the existing activities of The Moray Hospice Steering Committee.

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£56,350	£30,349	-	0
2024-12-31	£34,287	£14,564	-	0
2023-12-31	£80,867	£9,794	-	0
2022-12-31	£9,610	£10,652	-	0
2021-12-31	£6,442	£8,862	-	0
2020-12-31	£11,895	£5,941	-	0

**Hospice In Moray Ltd**

Scotland - Charity number SC031801

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# Accounts

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**REGISTERED COMPANY NUMBER: SC220153 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC31801**

**Report of the Trustees and**  
**Unaudited Financial Statements For The Year Ended 31 December 2025**  
**for**  
**Hospice in Moray Limited**

The Long Partnership  
4 North Guildry Street  
Elgin  
Moray  
IV30 1JR

# Hospice in Moray Limited

## Contents of the Financial Statements For The Year Ended 31 December 2025

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## **Hospice in Moray Limited (Registered number: SC220153)**

### **Report of the Trustees For The Year Ended 31 December 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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 objective of the charity is to promote the welfare and protect the health of patients. In furtherance thereof but not otherwise, the charity shall seek to support the work of both the professional and voluntary services in any way that is charitable law; to administer funds donated, bequeathed or otherwise received in their name for the welfare of patients of The Oaks; to encourage voluntary workers of The Oaks.

The company received funding and generated income during the year totalling £56,350 to meet expenditure of £30,349. in furtherance of its objectives. Expenditure included ongoing support costs of £8,994. The charity continued to review its financial arrangements to maximise interest generated.

#### **ACHIEVEMENTS AND PERFORMANCE**

2025 has again been a very successful year for Friends of The Oaks with the board of directors, the staff and volunteers working well together for the benefit of the patients.

Hospice in Moray continues to receive donations, many in memory of a loved one and some as a thank you because the donor or a relative enjoyed their time at The Oaks. It is rewarding to get positive feedback like that. The board is also grateful to those people who make regular donations online to Hospice in Moray. This year the company, Amber River of Lossiemouth, chose Friends of The Oaks as its charity for 2025 helping to raise a considerable sum.

With regard to expenditure this year, the committee set the same budget as the previous year for the complementary therapies. Two new therapists have joined, each with their own set of skills and experience which can only enrich the quality of the service provided to patients. In addition, we support craft sessions and also exercise sessions, which were requested by the patients themselves. It has to be said that such sessions are set at a level to suit palliative care patients. Money was also added to the £16,000 raised by a former patient, which helped cover the cost of upgrading the therapists' room and the hair salon. Similarly, money was also given towards the cost of converting a second kitchen and store into a craft room, which is well used by the patients.

In August the committee held a coffee morning in Rothes which was well attended and is now becoming an annual event. Those members of the public who supported the coffee morning appreciated the team leader being there to explain what The Oaks offers men and women who are undergoing treatment for cancer, and some also took the opportunity to try some hand massage offered by two of the therapists.

Our Christmas cards have sold well in recent years but having found a new outlet it was suggested that we have a greater variety of cards for sale for next year. Having more variety of cards was a positive move, despite more people tending now to send Ecards due to the cost of postage, so we plan to continue this in the coming year.

Sapphire, the car Friends of The Oaks purchased for The Oaks in 2017, needs to be replaced, so the directors plan to get quotes for a replacement, both brand new and nearly new.

In March a meeting of the MIJB was held to discuss the financial situation of NHS Moray. One of the areas mentioned was the use of The Oaks. When told that a legal clause stipulates that The Oaks must be used as a palliative care facility, MIJB decided to have a report prepared on palliative care in Moray for September 2025. However, we still await the publishing of that report, which is very unsettling for the staff.

The committee has continued to enjoy a very positive working relationship with the staff and volunteers of The Oaks and on behalf of the board of directors I convey a sincere thanks for their input and support. Finally, I would like to express my heartfelt thanks to the committee members for their support and advice over the past year.

**Hospice in Moray Limited (Registered number: SC220153)**

**Report of the Trustees  
For The Year Ended 31 December 2025**

**FUTURE PLANS**

Due to the nature of the charity, it is not appropriate to set specific financial objectives as most of the charity's income is by way of donation.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC220153 (Scotland)

**Registered Charity number**

SC31801

**Registered office**

4 North Guildry Street  
Elgin  
Moray  
IV30 1JR

**Trustees**

Mrs S A Brumby  
Mr A G Kennedy  
Mr J Murray  
Mr J C W Third  
Mrs E J Duncan  
Mrs K Williams Independent Celebrant (appointed 2.9.25)

**Independent Examiner**

The Long Partnership  
4 North Guildry Street  
Elgin  
Moray  
IV30 1JR

Approved by order of the board of trustees on 14 May 2026 and signed on its behalf by:

Mrs S A Brumby - Trustee

## **Independent Examiner's Report to the Trustees of Hospice in Moray Limited**

### **Independent examiner's report to the trustees of Hospice in Moray Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Long FCA

The Long Partnership  
4 North Guildry Street  
Elgin  
Moray  
IV30 1JR

14 May 2026

## Hospice in Moray Limited

### Statement of Financial Activities For The Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		37,548	28,940
Other trading activities	2	1,351	1,523
Investment income	3	17,451	3,824
<b>Total</b>		<u>56,350</u>	<u>34,287</u>
<b>EXPENDITURE ON</b>			
Raising funds		154	-
<b>Charitable activities</b>			
Therapist fees		8,994	10,146
Fundraising expenses		220	267
General		19,056	2,351
Active minds		1,925	1,800
<b>Total</b>		<u>30,349</u>	<u>14,564</u>
<b>NET INCOME</b>		26,001	19,723
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		309,758	290,035
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>335,759</u></u>	<u><u>309,758</u></u>

The notes form part of these financial statements

## Hospice in Moray Limited (Registered number: SC220153)

### Balance Sheet 31 December 2025

		31.12.25 Unrestricted fund £	31.12.24 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	210	-
<b>CURRENT ASSETS</b>			
Stocks	8	184	338
Debtors	9	5	-
Cash at bank and in hand		336,772	310,196
		<u>336,961</u>	<u>310,534</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,412)	(776)
		<u>335,549</u>	<u>309,758</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		335,759	309,758
		<u>335,759</u>	<u>309,758</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	11		
Unrestricted funds		335,759	309,758
		<u>335,759</u>	<u>309,758</u>
<b>TOTAL FUNDS</b>			
		<u>335,759</u>	<u>309,758</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**Hospice in Moray Limited (Registered number: SC220153)**

**Balance Sheet - continued**  
**31 December 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 May 2026 and were signed on its behalf by:

Mrs S A Brumby - Trustee

# Hospice in Moray Limited

## Notes to the Financial Statements For The Year Ended 31 December 2025

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

#### **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 corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

#### **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

## Hospice in Moray Limited

### Notes to the Financial Statements - continued For The Year Ended 31 December 2025

#### 2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Fundraising events	1,351	1,523
	<u>          </u>	<u>          </u>

#### 3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	17,451	3,824
	<u>          </u>	<u>          </u>

#### 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	19	-
	<u>          </u>	<u>          </u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

#### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	28,940
Other trading activities	1,523
Investment income	3,824
	<u>          </u>
<b>Total</b>	<u>34,287</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Therapist fees	10,146
Fundraising expenses	267
General	2,351
Active minds	1,800
	<u>          </u>
<b>Total</b>	<u>14,564</u>
<b>NET INCOME</b>	19,723

## Hospice in Moray Limited

### Notes to the Financial Statements - continued For The Year Ended 31 December 2025

#### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

#### RECONCILIATION OF FUNDS

Total funds brought forward

290,035

#### TOTAL FUNDS CARRIED FORWARD

309,758

#### 7. TANGIBLE FIXED ASSETS

Plant and  
machinery  
£

#### COST

Additions

229

#### DEPRECIATION

Charge for year

19

#### NET BOOK VALUE

At 31 December 2025

210

At 31 December 2024

-

#### 8. STOCKS

31.12.25

31.12.24

£

£

Stocks

184

338

#### 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.25

31.12.24

£

£

Trade debtors

5

-

## Hospice in Moray Limited

### Notes to the Financial Statements - continued For The Year Ended 31 December 2025

#### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	626	-
Accrued expenses	786	776
	<u>1,412</u>	<u>776</u>

#### 11. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	309,758	26,001	335,759
	<u>309,758</u>	<u>26,001</u>	<u>335,759</u>
<b>TOTAL FUNDS</b>	<u>309,758</u>	<u>26,001</u>	<u>335,759</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	56,350	(30,349)	26,001
	<u>56,350</u>	<u>(30,349)</u>	<u>26,001</u>
<b>TOTAL FUNDS</b>	<u>56,350</u>	<u>(30,349)</u>	<u>26,001</u>

#### Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	290,035	19,723	309,758
	<u>290,035</u>	<u>19,723</u>	<u>309,758</u>
<b>TOTAL FUNDS</b>	<u>290,035</u>	<u>19,723</u>	<u>309,758</u>

## Hospice in Moray Limited

### Notes to the Financial Statements - continued For The Year Ended 31 December 2025

#### 11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	34,287	(14,564)	19,723
<b>TOTAL FUNDS</b>	<u>34,287</u>	<u>(14,564)</u>	<u>19,723</u>

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
<b>Unrestricted funds</b>			
General fund	290,035	45,724	335,759
<b>TOTAL FUNDS</b>	<u>290,035</u>	<u>45,724</u>	<u>335,759</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 £
<b>Unrestricted funds</b>			
General fund	90,637	(44,913)	45,724
<b>TOTAL FUNDS</b>	<u>90,637</u>	<u>(44,913)</u>	<u>45,724</u>

#### 12. RELATED PARTY DISCLOSURES

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