

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
AYR HOSPITAL VOLUNTEERS (SCIO)**

Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

AYR HOSPITAL VOLUNTEERS (SCIO)

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FOR THE YEAR ENDED 31 MARCH 2025

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AYR HOSPITAL VOLUNTEERS (SCIO)

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 objectives of the charity, which have not changed since last year's report, shall be to create, foster and maintain public interest in the patients and staff of Ayr Hospital by providing voluntary unpaid services.

Significant activities

Activities in furtherance of these objectives are:

1. to provide a snack bar for the sale of food snacks and (non-alcoholic) refreshments,
2. to provide a retail sale shop and trolley services to the hospital wards and clinics,
3. from surplus funds make grants to endowment funds held by the hospital managers for the purpose of enhancing the accommodation or facilities, or for purchasing equipment, machinery, instruments, fittings and fixtures or furnishings, all of which are not otherwise available from the health authorities,
4. to raise funds and invite and collect contributions from any person or persons,
5. to make grants where applicable to other recognised/registered charities.

Volunteers

The shop is staffed entirely by volunteers. We are very grateful for all that our volunteers do for us.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Organisation continues to provide a valued service to the patients, staff and visitors of Ayr Hospital.

Internal and external factors

As encouraged by the Scottish Government, the Organisation is conscious of the need to promote a healthy lifestyle and sells a range of fresh fruit and sugar free drinks.

FINANCIAL REVIEW

Reserves policy

The Organisation aims to maintain free reserves in unrestricted funds at a level which equates to three months unrestricted charitable expenditure. The Committee consider that this level will provide sufficient funds to respond to applications for capital funding from Ayr Hospital and ensure that there are sufficient funds to cover ongoing charitable expenditure.

The charity's main source of income during the year was Income from Shop & Trolley Sales.

Incoming resources were £210,873 (2024: £264,528) and resources expended were £219,577 (2024: £242,816). Total funds carried forward at the year end were £68,576 (2024: 77,280).

FUTURE PLANS

Our aim must still be to provide an efficient and caring service to patients and staff.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Scottish Charitable Incorporated Organisation was incorporated on 13 May 2016 as a result of a change to SCIO. Ayr Hospital Volunteers were previously operating as an unincorporated association, registered as a charity since 12 December 2001.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of members

Membership of the Organisation is open to individuals of at least 16 years of age who are interested in furthering the work of the Organisation and in being of service within a National Health Service Hospital. Honorary members may be appointed by the Committee but are not entitled to vote at any meetings of the Organisation. The appointment of honorary members is subject to ratification at the next succeeding General Meeting of the Organisation.

The Committee has the right to approve or reject applications for membership, to determine the form of application and the procedure for vetting each application, and for good and sufficient bone fide reasons to terminate the membership of any member. Such member will have the right to appear before and be heard by the Committee before the termination becomes final.

The policy and general management of the Organisation is directed by a committee (hereinafter called "the Committee") which consists of nine members. Members are elected to the Committee at the Annual General Meeting and hold office for three years thereafter. One third of the Committee retires annually but is eligible for re-election.

If nominations for election to the Committee exceed the number of vacancies then election for each vacancy is based on:

- each member having one vote for each vacancy,
- a vote being taken for each vacancy,
- the nominee with the highest number of votes being elected to the vacancy.

No paid employees of the Organisation or of the hospital are eligible for membership of the Committee, although they may attend by invitation.

Any casual vacancy in the Committee may be filled by the Committee and the member appointed to fill such vacancy holds office until the commencement of the following Annual General Meeting and is eligible for election at such meeting.

The proceedings of the Committee are not be invalidated by any failure to elect or any defect in the election, appointment or qualification of any member.

The Committee elects the honorary officers of the Association who are Chair, a Vice Chair, a Secretary and a Treasurer. The Chair, whom failing the Vice Chair, presides at all meetings of the Committee or of the Organisation. The offices of Secretary and Treasurer may, if so decided by the Committee, be held by one member.

A member of Committee ceases to hold office if she or he:

1. is disqualified from acting as a Committee member under the Charities and Trustee Investment (Scotland) Act 2005, or
2. becomes incapable by reason of mental disorder, illness or injury of managing and administering her or his own affairs or
3. resigns office by notice in writing, ceases to be a member of the Organisation or becomes an employee of the Organisation, or
4. is absent from three consecutive meetings of the Committee, and/or for good and sufficient reason the remaining members of Committee pass a resolution that such Committee member shall be removed from office provided that such Committee member shall have the right to be heard by the remainder of the Committee before a vote is taken.
5. is considered to have been in serious/ persistent breach of the code of conduct for charity trustees or duties under the Charities and Trustee Investment (Scotland) Act and the remaining members of Committee pass a resolution that such Committee member shall be removed from office provided that such Committee member shall have the right to be heard by the remainder of the Committee before a vote is taken.

New committee members undergo suitable induction and training to brief them on their legal obligations under charity law, the content of the constitution, decision making processes and recent financial performance of the charity.

AYR HOSPITAL VOLUNTEERS (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The board may appoint one non-member of the Organisation to be a charity trustee either on the basis that he/she has been nominated by a body with which the Organisation has close contact or on the basis that he/she has specialist experience and /or skills which could be of assistance to the board.

Risk management

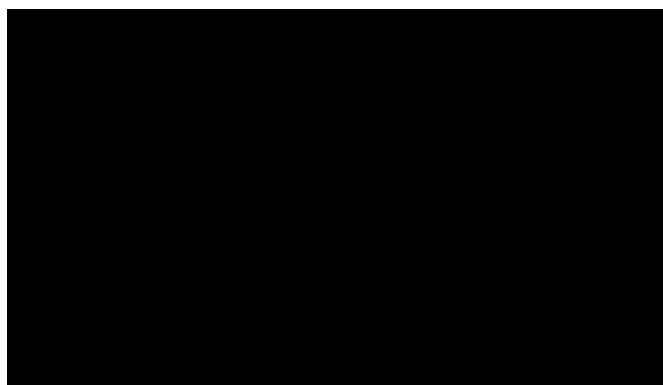
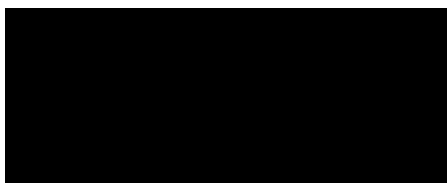
The Committee keeps under review the major risks to which the Organisation is exposed and systems have been established to mitigate those risks.

The Organisation is greatly indebted to the volunteers who gave their time and effort freely during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC032517



Independent Examiner

Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

Bankers

The Royal Bank of Scotland plc
30 Sandgate
Ayr
KA7 1BY

Approved by order of the board of trustees on 19 December 2025 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AYR HOSPITAL VOLUNTEERS (SCIO)

I report on the accounts for the year ended 31 March 2025 set out on pages five to twelve.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

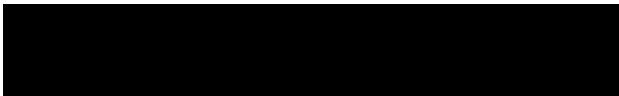
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Galbraith Pritchards
20 Barns Street
Ayr
Ayrshire
KA7 1XA

22 December 2025

AYR HOSPITAL VOLUNTEERS (SCIO)

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

	Notes	31/3/25 Unrestricted fund £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		536	20
Charitable activities			
Shop & trolley sales		200,005	263,883
General		9,624	-
Investment income	2	709	625
Total		<u>210,874</u>	<u>264,528</u>
EXPENDITURE ON			
Charitable activities			
General		<u>219,578</u>	<u>242,816</u>
NET INCOME/(EXPENDITURE)		(8,704)	21,712
RECONCILIATION OF FUNDS			
Total funds brought forward		77,280	55,568
TOTAL FUNDS CARRIED FORWARD		<u><u>68,576</u></u>	<u><u>77,280</u></u>

The notes form part of these financial statements

AYR HOSPITAL VOLUNTEERS (SCIO)

BALANCE SHEET
31 MARCH 2025

		31/3/25 Unrestricted fund £	31/3/24 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	2,727	3,408
CURRENT ASSETS			
Stocks	8	8,338	8,921
Cash at bank and in hand		67,038	69,607
		<u>75,376</u>	<u>78,528</u>
CREDITORS			
Amounts falling due within one year	9	(9,527)	(4,656)
NET CURRENT ASSETS		<u>65,849</u>	<u>73,872</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		68,576	77,280
NET ASSETS		<u>68,576</u>	<u>77,280</u>
FUNDS	10		
Unrestricted funds		68,576	77,280
TOTAL FUNDS		<u>68,576</u>	<u>77,280</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2025 and were signed on its behalf by:



The notes form part of these financial statements

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 2015)', 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.

Conversion to an SCIO took place on 13th May 2016.

Critical accounting judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, which are described in note 1, the trustees are required to make judgements, estimates and assumptions about carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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 charged on tangible fixed assets at rates calculated to write off their cost, less estimated residual value, over their expected useful lives, at the following rates:

Plant & Equipment - 25% Reducing Balance

Individual fixed assets costing £1,000 or more are capitalised at cost.

Stocks

Are valued at lower of cost or net realisable value.

Taxation

The Organisation is a registered charity and, accordingly, is exempt from taxation on income which is applied for charitable purposes. The Organisation is registered for Value Added Tax; any irrecoverable VAT is shown as a separate expense in these accounts.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

- Restricted funds are funds subject to specific instruction which may be declared by the funding body or donor.
- Unrestricted funds are expendable at the discretion of the Committee in furtherance of the objects of the Organisation.

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

1. ACCOUNTING POLICIES - continued

Fund accounting

The charity operates one unrestricted fund only.

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.

Volunteers and donated services and facilities

The value of services donated by volunteers is not incorporated into these financial statements. Nor is the value of the accommodation provided by Ayr Hospital. Further details on the assistance provided by volunteers are given in the Committee's report.

The trustees consider that there are no material uncertainties about the organisations ability to continue as a going concern.

Financial Instruments

The organisation only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Deposit account interest	709	625
	<u> </u>	<u> </u>

3. SUPPORT COSTS

	Governance costs
	£
General	1,200
	<u> </u>

Support costs, included in the above, are as follows:

	31/3/25	31/3/24
	General	Total activities
	£	£
Independent examiner's fee	1,200	1,200
	<u> </u>	<u> </u>

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

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Committee members are reimbursed travelling expenses for their day-to-day duties as volunteers and at the same rate as volunteers. Expenses of £199 were paid in year. (2024 £593)

5. STAFF COSTS

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

	31/3/25	31/3/24
No of employees	4	4
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20
Charitable activities	
Shop & trolley sales	263,883
General	-
Investment income	625
Total	<u>264,528</u>
EXPENDITURE ON	
Charitable activities	
General	<u>242,816</u>
NET INCOME	21,712
RECONCILIATION OF FUNDS	
Total funds brought forward	55,568
TOTAL FUNDS CARRIED FORWARD	<u>77,280</u>

AYR HOSPITAL VOLUNTEERS (SCIO)

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

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2024 and 31 March 2025	22,131
DEPRECIATION	
At 1 April 2024	18,723
Charge for year	681
At 31 March 2025	19,404
NET BOOK VALUE	
At 31 March 2025	2,727
At 31 March 2024	3,408

8. STOCKS

	31/3/25 £	31/3/24 £
Goods for resale	8,338	8,921

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25 £	31/3/24 £
Social security and other taxes	42	479
VAT	8,270	2,963
Accrued expenses	1,215	1,214
	9,527	4,656

10. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	77,280	(8,704)	68,576
TOTAL FUNDS	77,280	(8,704)	68,576

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	210,874	(219,578)	(8,704)
TOTAL FUNDS	<u>210,874</u>	<u>(219,578)</u>	<u>(8,704)</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	55,568	21,712	77,280
TOTAL FUNDS	<u>55,568</u>	<u>21,712</u>	<u>77,280</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	264,528	(242,816)	21,712
TOTAL FUNDS	<u>264,528</u>	<u>(242,816)</u>	<u>21,712</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	55,568	13,008	68,576
TOTAL FUNDS	<u>55,568</u>	<u>13,008</u>	<u>68,576</u>

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

10. MOVEMENT IN FUNDS - continued

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	475,402	(462,394)	13,008
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>475,402</u>	<u>(462,394)</u>	<u>13,008</u>

11. RELATED PARTY DISCLOSURES

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

12. ULTIMATE CONTROLLING PARTY

The trustees consider there to be no ultimate controlling party.

13. INDEMNITY INSURANCE

The Organisation carries indemnity insurance to protect it from any loss it could sustain from certain acts by employees, committee members or voluntary workers to a maximum of £5,000,000.