

Friends of Borders General Hospital

Scotland · Charity number SC041088

Details

Status	Active
Legal form	Unincorporated association
Registered	2009-12-03
Register	View on the OSCR register

Contact

Address	Riverside House Ladhope Vale Galashiels Scottish Borders TD1 1BT
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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: The charity is set up to support the Borders General Hospital and the staff of the Borders General hospital wherever the charity can. The charity does this by providing donations for equipment etc.

Beneficiaries: 'People with disabilities or health problems'

Objectives: The Friends shall have the following objects: a) To advance health by supplementing the service provided by the Borders General Hospital for the health, welfare and comfort of patients and staff through the provision of facilities, buildings and equipment which may be required for the efficient running of the hospital
b) To relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£215,751	£146,319	-	0
2024-03-31	£591,446	£35,362	-	0
2023-03-31	£21,850	£17,212	-	0
2022-03-31	£32,220	£16,408	-	0
2021-03-31	£26,749	£21,300	-	0

Accounts

FRIENDS OF THE BORDERS GENERAL HOSPITAL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025



Friends of the Borders General Hospital

FRIENDS OF THE BORDERS GENERAL HOSPITAL
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FRIENDS OF THE BORDERS GENERAL HOSPITAL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present their annual report together with the financial statements for the year ended 31 March 2025.

OBJECTIVES & ACTIVITIES

The charity's principal objective is to advance health by supplementing the service provided by the Borders General Hospital for the health, welfare and comfort of patients and staff through the provision of facilities, buildings and equipment which may be required for the efficient running of the hospital. To relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

ACHIEVEMENTS & PERFORMANCE

During the year to 31 March 2025 The Friends held two fundraising events, being a quiz night and golf day which were both a great success.

The Friends purchased entries and t-shirts for both the Kiltwalk and Great North Run, both events raised much appreciated funds for the charity and hopefully increased awareness of the charity.

The charitable donations made by the Friends totalled £140,416 (2024- £15,446). These included medical equipment (resuscitation trollies, tens machines, accuvein machines and prostate equipment), furniture, appliances, vouchers and various other items for the wards within Borders General Hospital and community nurses. Included in this amount is a £25,000 donation which was forwarded onto the chronic pain team. Also included is £30,000 for the 'Friendly Bursary'. Staff are always extremely appreciative of these donations and the Friends are delighted to support them.

FINANCIAL REVIEW

The only funding sources of the charity were donations and legacies and fundraising income.

Reserves

At 31 March 2025 the charity had total unrestricted funds of £695,296 of which £163,749 are designated funds. These designated funds are donations received with an expressed wish for the use of the donation.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one years critical expenditure. The critical expenditure of the charity is no more than £10,000.

Overall Position

For the year to 31 March 2025 the charity has recorded a surplus of £69,432 compared with the surplus of £556,084 in the year to 31 March 2024.

Income

The total income for the year amounted to £215,751 a large decrease compared to the previous year which was £591,446. During the year we received very generous legacy donations of £178,589 (2024-£565,000).

We could not continue without the generous support of the public and the fundraising efforts of clubs, individuals and organisations. Donations recieved by The Friends of Borders General Hospital allow us to continue to support the Hospital and wider community.

Expenditure

Expenditure for the financial year amounted to £146,319, an increase from the previous year £35,362. This is as a result of increasing charitable donations from the requests received during the year. The Charitable donations were £140,416 for the year which is an increase from £15,446 in the previous year.

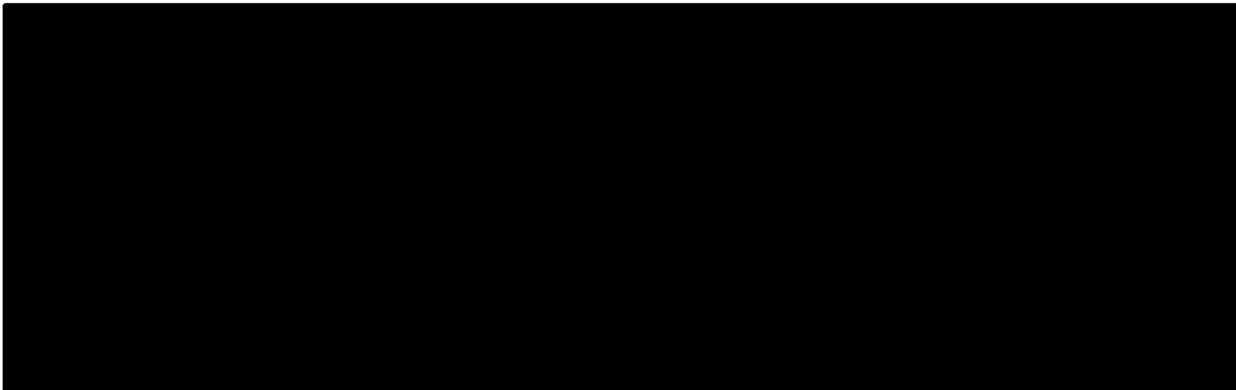
Going Concern

There are no material uncertainties regarding going concern and the charity remains in a very strong position financially for the next financial year.

FRIENDS OF THE BORDERS GENERAL HOSPITAL
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)(CONTD)
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE & MANAGEMENT

The Friends of Borders General Hospital is an unincorporated charity that is governed by its Constitution, last updated in 2025.



Recruitment and Appointment of New Trustees

Trustees can put forward recommendations for new Trustees. All current Trustees will then be asked for their approval for the admission of the new Trustee.

Decision making

When a request comes in for a donation the proposal is presented to all Trustees, usually via email. The majority of trustees then either reject or approval the proposal. We are working on a more structured procedure for donations requests, this is to ensure all requests are kept on one register and the progress can be easily tracked. This should also help us work with the hospital more efficiently when dealing with requests.

Principal risks and uncertainties

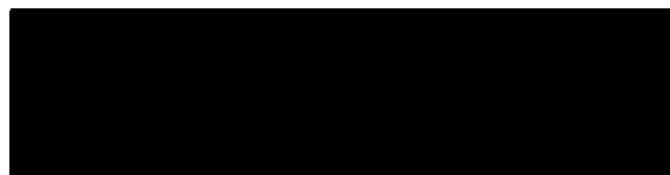
We consider a principal risk of the charity to be succession . In order to mitigate this risk current Trustees are encouraged to consider and put forward any recommendations for new Trustees, this has resulted in the appointment of a new Chair in the year to 31 March 2025 and we will continue to encourage the recruitment of new Trustees.

Another risk is the reduction in the level of donations received due to the ongoing cost of living crisis within the country. In order to mitigate this risk we keep up a social media presence, regularly updating our facebook page with recent donations and any fundraising efforts carried out by individuals. We buy places in events such as the Great North Run to encourage individuals to participate to raise funds for the charity.

Plans for future periods

We will continue to develop and move forward the following plans:

- Implement a more structured procedure for donation requests
- Continue to work closely with staff members within the various departments in the Borders General Hospital to best support them.



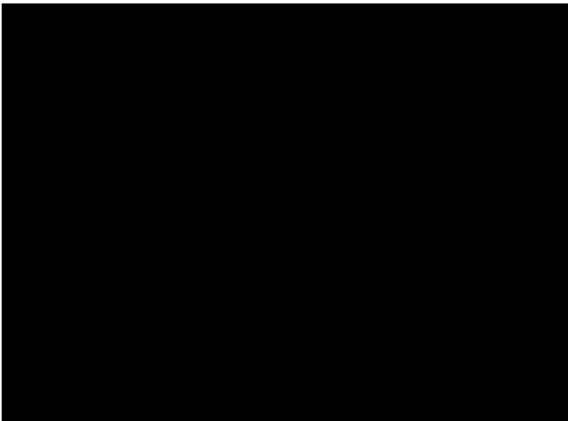
Chair

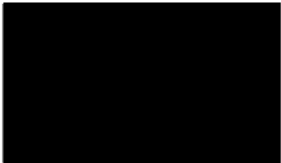
Dated: 1/12/2025

FRIENDS OF THE BORDERS GENERAL HOSPITAL
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Charity number SC041088

Registered office 

Trustees 

Independent examiner 

Bankers Royal Bank of Scotland
 6 The Square
 Kelso
 TD5 7HG

 Scottish Widows Bank
 25 Gresham Street
 London
 EC2V 7HN

FRIENDS OF THE BORDERS GENERAL HOSPITAL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires 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 its incoming resources and application of resources, including the income and expenditure of the charity for that period.

In preparing these 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 UK accounting standards and Statements of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 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.

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF FRIENDS OF BORDERS GENERAL HOSPITAL**

I report to the trustees on my examination of the financial statements of The Friends of the Borders General Hospital (the charity) for the year ended 31 March 2025, which are set out on pages 6 to 12.

Responsibilities and basis of report

The trustees of the charity are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the 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 financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

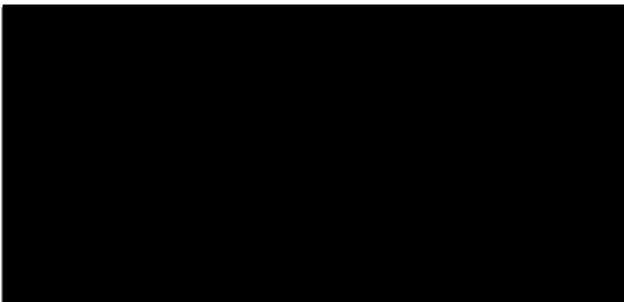
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 and

-to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Date 26.11.2025

FRIENDS OF THE BORDERS GENERAL HOSPITAL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	Unrestricted Designated Funds	Total funds 2025	Total funds 2024
	Note	£	£	£	£
Income from:					
Donations	2	15,074	180,460	195,534	582,707
Fundraising	2	10,567	-	10,567	7,716
Investment income	3	9,651	-	9,651	1,023
Total income		<u>35,292</u>	<u>180,460</u>	<u>215,751</u>	<u>591,446</u>
Expenditure on:					
Charitable activities	4	<u>119,767</u>	<u>26,552</u>	<u>146,319</u>	<u>35,362</u>
Total resources expended		<u>119,767</u>	<u>26,552</u>	<u>146,319</u>	<u>35,362</u>
Net incoming/(outgoing) resources before transfers		(84,476)	153,908	69,432	556,084
GROSS TRANSFERS BETWEEN FUNDS	9	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		(84,476)	153,908	69,432	556,084
TOTAL FUNDS BROUGHT FORWARD		<u>616,023</u>	<u>9,841</u>	<u>625,864</u>	<u>69,780</u>
TOTAL FUNDS CARRIED FORWARD	9	<u>531,547</u>	<u>163,749</u>	<u>695,296</u>	<u>625,864</u>

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure derive from continuing activities

The notes on pages 8 to 12 form part of these financial statements.

FRIENDS OF THE BORDERS GENERAL HOSPITAL

STATEMENT OF FINANCIAL POSITION

As at 31 March 2025

Charity Registration No. SC041088 (Scotland)

		2025	2024
	Note	£	£
CURRENT ASSETS			
Debtors	7	405	304
Cash at bank and in hand		<u>780,317</u>	<u>648,090</u>
		780,722	648,394
LIABILITIES			
Creditors: <i>amounts falling due within one year</i>	8	<u>(85,425)</u>	<u>(22,530)</u>
NET CURRENT ASSETS		<u>695,296</u>	<u>625,864</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>695,296</u>	<u>625,864</u>
FUNDS OF THE CHARITY			
Unrestricted funds		531,547	616,023
Designated funds		<u>163,749</u>	<u>9,841</u>
TOTAL CHARITY FUNDS	9	<u>695,296</u>	<u>625,864</u>

The financial statements on pages 8 to 15 were approved by the Trustees on 1/12/2025 and were signed by:



Chair

The notes on pages 8 to 12 form part of these financial statements.

FRIENDS OF THE BORDERS GENERAL HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies

Charity information

Friends of the Borders General Hospital is a charity established by constitution and it is registered as a charity with the Office for the Scottish Charity Regulator, its registered number is SC041088. The registered office is [REDACTED]

Basis of preparation

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with United Kingdom Accounting Standards, including Financial Reporting Standard 102, 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ("FRS 102") (United Kingdom Generally Accepted Accounting Practice), the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity meets the definition of a public benefit entity under FRS102.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The financial statements are prepared on the going concern basis. The Trustees have considered a period of 12 months from the accounting period end date and are satisfied that the charity has sufficient reserves to continue in operational existence for the foreseeable future.

Charitable funds

Unrestricted funds are income sources which are receivable for the objects of the charity without further specified purposes and are available as general funds. Designated funds are donations which have been received with an expressed wish, the charity aims to fulfil any wishes and therefore keeps the donations within a designated fund.

Income recognition

All income is recognised once the charity has legal entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Where donations or grants are received for a specific purpose, they are included within restricted income and any unexpended portion is carried forward as a restricted fund. Where a donation is given with an expressed wish, the income is included within a designated fund and any unexpended portion is carried forward as a designated fund. Assets or gifts in kind received by the charity are recognised as income when received and are included at market value or at an estimate of their value where market value is not readily known.

Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings appropriate to the charity's circumstances.

FRIENDS OF THE BORDERS GENERAL HOSPITAL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies (Continued)

Debtors

Debtors are amounts due for donations which have not yet been received from fundraising platforms.

Accrued income is amounts due for interest but not yet received. Accrued income is recognised at the undiscounted amount of cash receivable.

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand.

Creditors

Creditors are obligations to pay for goods or services that have been acquired. They are recognised at the undiscounted amount due to the supplier, which is normally the invoice price.

Financial instruments

Financial instruments are recognised in the statements of financial activities when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition, they are accounted for as set out below.

Financial instruments are classified as either 'basic' or 'other' in accordance with Chapter 11 of FRS102.

At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the assets expire, or when the Trust has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FRIENDS OF THE BORDERS GENERAL HOSPITAL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2025

2 Income	2025	2024
	£	£
General Donations	189,399	579,432
Kiltwalk donations	628	1,549
Great Scottish Run donations	168	476
Great North Run donations	5,339	1,250
Total donations	195,534	582,707
<i>(Designated: £180,460 2024: £8,950)</i>		
Golf event	9,375	6,420
Quiz night	1,192	1,296
Total fundraising	10,567	7,716
<i>(All unrestricted)</i>		

	2025	2024
	£	£
3 Investment income		
Bank interest	9,651	1,023
<i>(All unrestricted)</i>	9,651	1,023

4 Charitable Activities

	2025	2024
	£	£
Attend	725	690
Audit fees	-	14,280
Donations	140,416	15,446
Friends of BGH mugs	-	297
General Expenses	31	-
Golf event expenses	1,970	1,907
Quiz night expenses	180	342
Great North run costs	2,029	1,768
Kiltwalk costs	21	359
Postage	30	25
Printing & Stationery	-	32
Subscriptions	216	216
Website costs	702	-
<i>(Designated: £26,552 2024:£360)</i>	146,319	35,362

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or travelling expenses during the year.

6 Taxation

The charity is exempt from taxation on its activities because all of its income is applied for charitable purposes.

FRIENDS OF THE BORDERS GENERAL HOSPITAL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
7 Debtors		
Other debtors	297	243
Prepayments	75	-
Accrued income	32	61
	<u>405</u>	<u>303</u>
8 Current liabilities	£	£
Creditors	995	-
Other payables	-	8,250
Accruals	84,431	14,280
	<u>85,425</u>	<u>22,530</u>

Accruals include expenditure on charitable donations that the Friends have agreed to pay for but have not yet been invoiced for.

9 Charitable Funds

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
General funds	616,023	35,292	(119,767)	-	531,547
Designated funds:					
Margaret Kerr unit	9,351	150,000	(1,102)	-	158,249
ITU	490	4,981	-	-	5,471
Ward 7	-	29	-	-	29
Ward 15	-	450	(450)	-	-
Chronic pain services	-	25,000	(25,000)	-	-
	<u>9,841</u>	<u>180,460</u>	<u>(26,552)</u>	<u>-</u>	<u>163,749</u>
	<u>625,864</u>	<u>215,751</u>	<u>(146,319)</u>	<u>-</u>	<u>695,296</u>

Designated funds are donations received with an expressed wish.

FRIENDS OF THE BORDERS GENERAL HOSPITAL
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 MARCH 2025

10 Analysis of net assets between funds

	General	Designated	Total
	£	£	£
Debtors	405	-	405
Cash at bank and in hand	615,573	164,744	780,317
Creditors amounts falling due within one year	<u>(84,430)</u>	<u>(995)</u>	<u>(85,425)</u>
Net assets at 31 March 2025	<u><u>531,547</u></u>	<u><u>163,749</u></u>	<u><u>695,296</u></u>

11 Related party transactions

There were no related party transactions in the year.