

AYRSHIRE CENTRAL HOSPITAL VOLUNTEERS SCIO

TRUSTEES' REPORT

AND

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Scottish Charity No. : SC046375

AYRSHIRE CENTRAL HOSPITAL VOLUNTEERS SCIO

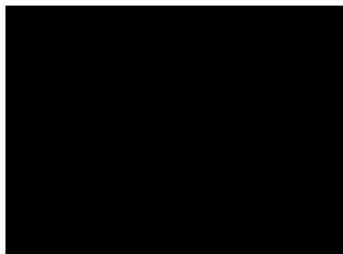
CHARITY INFORMATION

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Trustees Listed on Trustees Report

Charity Number SC046375

Principal Address



Independent Examiner

JRD LLP  
Chartered Accountants  
11 Portland Road  
Kilmarnock  
KA1 2BT

Banker

Bank of Scotland  
PO Box 1000  
BX2 1LB

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AYRSHIRE CENTRAL HOSPITAL VOLUNTEERS SCIO

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# AYRSHIRE CENTRAL HOSPITAL VOLUNTEERS SCIO

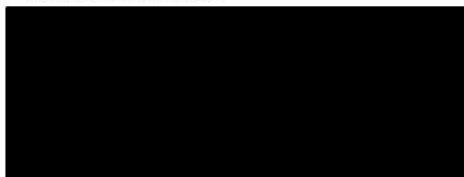
## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and independently examined Statement of Receipts and Payments for the year ended 31 March 2025.

### Legal and Administrative Information

#### Trustees

The following Trustees served as independent volunteer Trustees of the SCIO throughout the financial year unless otherwise noted:



There were no transactions during the year between the charity and a related party of any Trustee.

#### Independent Examiner

[REDACTED] JRD LLP was reappointed as Independent Examiner of the SCIO during the year.

### Structure, Governance and Management

#### Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 2 March 2016. It has a two-tier structure and the trustees are members of the charity.

At an Extra Ordinary General Meeting held on 31 March 2024 it was unanimously agreed to reduce the quorum at General Meetings from 20 to 9.

A review of the Constitution is currently being undertaken. Consideration is also being given to moving from a Tier 2 structure to a Tier 1.

#### Appointment of the Trustees

The board, which currently meets quarterly, are the charity's trustees. Membership of the board is open to all members. Trustees are elected at the annual general meeting which is held in May. There are a minimum of five and a maximum of eight trustees.

#### Objectives

To provide for the relief of those in need through the provision of a shop to improve the conditions of life of the patients while in hospital. That is, the Pan Ayrshire Acute Mental Health and North Ayrshire Community Hospital (Woodland View) or whilst attending clinics or receiving other patient services located on the Ayrshire Central Hospital site. The activities shall in the main be the provision of a retail shop.

# AYRSHIRE CENTRAL HOSPITAL VOLUNTEERS SCIO

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

### Activities

The charity provides a retail shop within Woodlands View.

During the year the shop operated normal working hours, despite the challenges of recruiting volunteers.

### Achievements and Performance

The unit has passed its Food Standards inspection by the local authority. We had also passed the SGF Healthcare Retail Standard, which is now a condition of trade for all retail units on NHS property. This means that 50% of food and 70% of drinks stocked require to meet their health standards. A donation of £20,000 was made during the year to March 2025 to the AAHB Endowment Fund, and stock valued at £818 was distributed to patients.

### Financial Review

The charity would ideally maintain a minimum reserve of at least 3 month's running costs. The general unrestricted funds balance at 31 March 2025 was £40,802 (2024 £33,555). The importance of maintaining sufficient reserves is essential.

### Review of Financial Year

The excess of receipts over payments for the year was £7,247 (2024 £3,935)

### Future Plans

We plan to consolidate the achievements made so far and extend the opening hours. We aim to increase the numbers of volunteers and are looking at various ways to recruit. We have achieved the first of our primary aims namely to provide a quality service to all using Woodlands View whether as a patient, visitor or member of staff. This incoming year we aim to focus on maximising the service we provide and surplus funds will be donated to the Hospital Management in order to assist them to improve the services and facilities provided at Woodlands View.

### Trustees' Responsibilities

The Trustees are required to act in accordance with the constitution and within the framework of relevant charity legislation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the charity's financial position and to enable them to ensure that the accounts comply with the applicable requirements of the following

- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees have the responsibility for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 30 April 2025 and signed on their behalf by



# AYRSHIRE CENTRAL HOSPITAL VOLUNTEERS SCIO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AYRSHIRE CENTRAL HOSPITAL VOLUNTEERS SCIO

I report on the accounts of the charity for the year ended 31 March, 2025 which are set out on pages 2 to 5

### 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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks 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 accounts.

### 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Chartered Accountant (ICAS)

JRD LLP  
Chartered Accountants  
11 Portland Road  
Kilmarnock  
KA1 2BT

1 May, 2025

AYRSHIRE CENTRAL HOSPITAL VOLUNTEERS SCIO

STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
<b>Receipts</b>			
Shop Sales		131,749	121,473
Donations		<u>832</u>	<u>523</u>
	6	132,581	121,996
<b>Payments</b>			
Goods for Resale		76,231	72,567
Fruit		419	321
Magazines		240	653
Gifts etc		9,353	8,892
Packaging		230	92
Salaries		12,006	11,328
Expenses	5	1,245	1,649
Stationery		442	44
Insurance		870	784
Independent Accountant's Fee		300	300
Bank Charges		331	-
Credit Card Charges		1,229	1,058
General Expenses		786	213
Till Maintenance and Update		<u>834</u>	<u>834</u>
		<u>104,516</u>	<u>98,735</u>
<b>Excess of Receipts/(Payments) for year</b>		<b>28,065</b>	<b>23,261</b>
<u>Less : Exceptional items</u>			
Donation to AAHB		<u>(20,818)</u>	<u>(19,326)</u>
<b>Overall result for year</b>		<b><u>7,247</u></b>	<b><u>3,935</u></b>
Cash & Bank Balances brought forward		33,555	29,620
Overall result for year		7,247	3,935
<b>Cash &amp; Bank Balances carried forward</b>		<b><u>40,802</u></b>	<b><u>33,555</u></b>

AYRSHIRE CENTRAL HOSPITAL VOLUNTEERS SCIO

STATEMENT OF BALANCES  
AS AT 31 MARCH 2025

	Notes	2025	2024
<b>Assets</b>		£	£
Balance brought forward		21,233	21,233
Additions during period		-	-
Balance carried forward	4	<u>21,233</u>	<u>21,233</u>
<b>Bank and Cash Balances</b>		2025	2024
		£	£
Petty Cash Balance		540	540
Bank Current Account		40,262	33,015
		<u>40,802</u>	<u>33,555</u>
<b>Current Assets</b>		2025	2024
		£	£
Shop Stock	3	8,866	6,691
Debtor - Swipen		-	-
		<u>8,866</u>	<u>6,691</u>
<b>Liabilities</b>		2025	2024
		£	£
Supplier Accounts		4,697	3,335
Independent Examiner Fees		350	350
		<u>5,047</u>	<u>3,685</u>
<b>Funds</b>		2024	2023
		£	£
Restricted Funds		-	-
Unrestricted Funds		40,802	33,555
		<u>40,802</u>	<u>33,555</u>

A detailed analysis of funds is shown at note 6

Approved by the Trustees on 30 April, 2025 and signed on their behalf by

Trustee



NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2025

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The Trustees maintain a single unrestricted fund for the day-to-day running of the retail shop.

Restricted funds may only be used for specific purposes. Restrictions are when specified by the donor or when funds are raised for specific purposes.

3. Stock

Stock at 31st March 2025, was valued at the lower of cost or market value.

4. Analysis of Fixed Assets

	2025	2024
	£	£
Counter	9,784	9,784
Tills	4,800	4,800
Fridges/trolley	2,214	2,214
Display unit	693	693
Ice cream freezer	599	599
Card unit	377	377
Safe	450	450
Bottle Cooler	2,316	2,316
	<u>21,233</u>	<u>21,233</u>

Additions are shown at original cost and not depreciated book value

5. Trustees Expenses

During the year one trustee was paid £202 in respect of travelling expenses (2024: £213 to one).

6. Analysis of Funds

	Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Receipts</b>				
<i>Donations and legacies</i>				
Donations	-	832	832	523
	-	832	832	523
<i>Charitable activities</i>				
Grants	-	-	-	-
Newspaper Deposit	-	-	-	-
Shop Sales	-	131,749	131,749	121,473
	-	131,749	131,749	121,473
<i>Investments</i>				
Bank Interest	-	-	-	-
	-	-	-	-
Total Receipts	-	132,581	132,581	121,996
<b>Payments</b>				
Raising funds	-	-	-	-
<i>Charitable activities:</i>				
Charitable expenditure	-	103,346	103,346	97,651
Support costs	-	870	870	784
Governance costs	-	300	300	300
	-	104,516	104,516	98,735
Donation to AAHB	-	20,818	20,818	19,326
Total Payments	-	125,334	125,334	118,061
Net Receipts/(Payments)	-	7,247	7,247	3,935
Transfers between funds	-	-	-	-
Net movement in funds	-	7,247	7,247	3,935
<b>Reconciliation of funds</b>				
Total funds brought forward	-	33,555	33,555	29,620
Total funds carried forward	-	40,802	40,802	33,555