

Biggart Hospital Volunteers

Scottish Charity No. SC032518

Report and Financial Statements

for year ended

31st March 2026

WILLIAM GIBSON
Independent Examiner
7 Winston Avenue
Prestwick KA9 2EZ

Biggart Hospital Volunteers

REPORT and FINANCIAL STATEMENTS 2026

CONTENTS	Page
Committee report	3 and 4
Report of independent examiner	5
Combined statement of financial activities and Income and Expenditure account	6
Statement of movements in fund	6
Balance Sheet	7
Notes to the financial statements	8 and 9

Biggart Hospital Volunteers

The Committee submits a report for the year ended 31st March 2026

Background and Constitution

The Association's constitution was adopted on 10th December 2001.

Activities commenced on 1st January 2002

The Association has charitable status. The charity reference number is SC032518.

Because of this charitable status, there is no liability to income tax on any financial surplus generated.

Control

The policy and general management of the Association are directed by a Committee of six members elected at General Meetings to serve for three years. Each year one third of the Committee is required to retire by rotation but is eligible for re-election.

The Committee members at the start of the year were:

Alison Craig	Helen Lyburn
Elizabeth Davidson	Doreen Jones
Ian Steven	Janet Mathieson

Alison Craig retired on 31st December 2025.

Irene Donaldson was appointed to the Chair on 1st January 2026

The administration address is

Biggart Hospital Volunteers
Biggart Hospital
Biggart Road
Prestwick KA9 2HQ

The Committee has delegated the day to day management of the project to Mrs I Donaldson who can be contacted at the above address.

The professional advisers are

Bankers	Royal Bank of Scotland 20 Sandgate Ayr KA7 12BY
Independent Examiner	William Gibson 7 Winston Avenue Prestwick KA9 2EZ

Objectives and Activities

The purposes of the Association are the provision of voluntary unpaid services in furtherance of the wellbeing and comfort of the patients and staff at, and visitors to Biggart Hospital, Prestwick. From the 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 and fixtures or furnishings to be used at Biggart Hospital or its associated clinics.

Following a COVID break the operation recommenced activities on 1st October 2022.

The accounts for the year to 31st March 2026 have shown a deficit of £3,113 from ordinary activities. Gifts to the value of £9,069 have been made in the year.

The Association plans fully recommence its customary activities in the year ahead in accordance with its purposes. Discussions will progress with the hospital authorities to determine the uses to which the accumulated surplus as at 31st March 2026 will be committed.

Committee Responsibilities

Legislation requires the Committee to prepare Financial Statements for each year which give a true and fair view of the state of affairs of the Association and of the surplus or deficit for that period.

In preparing those financial statements the Committee is required to:-
select suitable accounting policies and then apply them consistently;
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.

The Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable it to ensure that the Financial Statements comply with legislation. The Committee is also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

E. Davidson
Secretary



Date:

08.07.2026

Independent Examiner's Report to the Committee of Biggart Hospital Volunteers

I report on the accounts for the year to 31st March 2026 which are set out on pages 6 - 9

Respective responsibilities of committee and examiner

The committee is responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Regulations 2006. The charity committee considers 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 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 explanation concerning 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 of 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 8 of the 2006 Accounts regulation 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

W Gibson *William Gibson*
Independent Examiner
7 Winston Avenue
Prestwick KA9 2EZ

Date:

09/07/26

COMBINED STATEMENT of FINANCIAL ACTIVITIES

and INCOME and EXPENDITURE

For the year ended 31st March 2026

The Charity operates one unrestricted fund

		2026		2025	
	Notes	£	£	£	£
<i>Incoming resources from charitable activities</i>					
Sales		14,555		20,166	
<i>Incoming resources from generated funds</i>					
Interest	2		14,555		20,166
			403		566
			14,958		20,732
<i>Resources expended</i>					
Cost of Sales		6,827		8,828	
Operational Expenses	3	2,175		1,951	
			9,002	10,779	10,779
Operational Surplus			5,956		9,953
Gifts To Hospital	4	9,069		11,463	
			9,069		11,463
<u>Total resources expended</u>		<u>18,071</u>		<u>22,242</u>	
Deficit			-3,113		-1,510

STATEMENT of MOVEMENT in FUND

For the year ended 31st March 2026

	2026	2025
	£	£
Balance brought forward	38,187	39,697
Deficit for year	-3,113	-1,510
Balance carried forward	35,074	38,187

The notes on pages 8 and 9 form part of these financial statements

Biggart Hospital Volunteers

Scottish Charity No. SC032518

BALANCE SHEET As at 31st March 2026

	Notes	2026 £	2025 £
CURRENT ASSETS			
Stocks	5	498	667
Cash in Bank	7	34,153	37,117
Cash on Hand		135	135
Prepayments	6	288	268
		<u>35,074</u>	<u>38,187</u>
 NET ASSETS			
		<u>35,074</u>	<u>38,187</u>
 Representing			
 FUND			
As at 31st March 2026		<u>35,074</u>	<u>38,187</u>

The notes on pages 8 and 9 form part of these financial statements
These financial statements were approved by the Committee

Irene Donaldson
Chairperson

Jon M. Steven
Treasurer

Date 08/07/26

Biggart Hospital Volunteers

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st March 2026

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with statements of standard accounting practice issued by the United Kingdom accounting bodies

(a) Account convention

The financial statements have been prepared under the historical cost convention

(b) The Committee has recognised the terms of SORP 2005 for Charities in the preparation of these Financial Statements

	2026	2025
	£	£
2. INTEREST		
Received operating account (Royal Bank of Scotland)	403	566
3. OPERATIONAL EXPENSES		
Insurance	555	524
Kitchen Equipment	221	352
Kitchen Supplies	0	0
Christmas Dinner	1186	843
Miscellaneous Expenses	213	232
	<u>2,175</u>	<u>1,951</u>

Biggart Hospital Volunteers

NOTES to the FINANCIAL STATEMENTS

For the year ended 31st March 2026

4. GIFTS

	2026 £	2025 £
Gifts made in this period	9,069	11,463

5. STOCKS

Items for resale	534	667
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6. PREPAYMENTS

Prepaid Insurance	288	268
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7. CASH in BANK	33,458	38,187
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Operating account (Royal Bank of Scotland)	33,458	38,187
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