

CHARITY REGISTRATION NUMBER: SC011485

Friends of Pitlochry Community Hospital
Unaudited Financial Statements
For the year ended
31 January 2026

BK PLUS

Chartered Certified Accountants
2 Marshall Place
Perth
PH2 8AH

Friends of Pitlochry Community Hospital

Financial Statements

Year ended 31 January 2026

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Friends of Pitlochry Community Hospital

Trustees' Annual Report

Year ended 31 January 2026

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 January 2026.

Reference and administrative details

Registered charity name	Friends of Pitlochry Community Hospital
Charity registration number	SC011485
Principal office	33 Vinefields Pencaitland Tranent East Lothian EH34 5HD

The trustees

Christine Cheape
Richard Kerr
Lesley Sutherland

The trustees who served the charity during the period were as follows:

Chair: Christine Cheape appointed 26.04.2019
Treasurer: Richard Kerr appointed 26.04.2023
Secretary: Lesley Sutherland appointed 30.04.2013

Committee Members

Alistair Dickson reappointed 23.04.2025 and died 22.11.25
Dr. Ailsa McEwen appointed on 17.04.2024
Helen McNicoll appointed 24.04.2014
Lin Muirhead appointed 27.04.2016
Alison Stephenson appointed 23.04.2025

Ex Officio

Dr. Liz Harvey appointed 17.04.2024
Neil MacIntosh appointed 17.04.2024

Independent examiner	GRAEME TOUGH C A 2 Marshall Place Perth PH2 8AH
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Friends of Pitlochry Community Hospital

Trustees' Annual Report *(continued)*

Year ended 31 January 2026

Structure, governance and management

The Friends of Pitlochry Community Hospital is an unincorporated association registered as a Scottish Charity No. SC 011485 and governed by a written constitution adopted on 25th March 1987 and last amended on 23 April 2025. The members of the Management Committee are recruited locally and appointed by members at an annual general meeting in April. The members comprise three office-bearers, three other members of the Friends, the immediate past Chair and one Doctor from the general practitioners of Pitlochry and District. In addition a Senior Nursing Officer of the Hospital and a member of Tayside Primary Care NHS Trust or their successors both of whom are ex-officio. The Management Committee may co-opt other person(s) from time to time all of whom are ex-officio. The Management Committee meet quarterly with additional ad hoc meetings when it is deemed necessary.

Objectives and activities

To promote the welfare of the current and former patients at Pitlochry Community Hospital, Pitlochry, Perthshire and others requiring care in the Community of Pitlochry and District. Also to support generally the functioning of the Hospital and those who provide care in the aforesaid Community.

Achievements and performance

The Trustees can report another healthy year of requests for funding from the hospital, the Atholl Medical Practice and the wider community. In total the Friends have paid out just over £41,000 this year, in comparison to just under £30,000 last year. The main items making up this total are highlighted below.

Amongst several requests from the hospital, two more adjustable chairs for the ward were purchased following the great success of the same last year. These chairs make a significant difference to patients and staff, enabling less mobile patients to be out of bed in comfort. We also supported some further requests from the Atholl Medical Practice for items of equipment for use within the surgery, and the purchase of some reading lights for residents of James Court.

We paid one significant grant during the year, of £10,000 towards a new minibus for the Pitlochry Senior Citizens Good Neighbour Association. In addition, we also made a donation of £10,000 to the Scottish Charity Air Ambulance, the second time we have done so over the years.

This year, a number of staff from the hospital took part in the annual Kilt Walk in Edinburgh to raise funds for the Friends. We are extremely grateful for their efforts and applaud their fundraising which brought in a total of just under £2,500. We also received a few other donations and legacies this year for which we are very grateful, the most significant being £3,000 from the late Jean McEachern. The trustees would once again wish to express their thanks to the individuals, families and organisations who continue to support the charity in this way.

Friends of Pitlochry Community Hospital

Trustees' Annual Report *(continued)*

Year ended 31 January 2026

Financial review

Total income of £11,348 for the year came solely from gifts & donations and bank interest (2025: £6,734). Gifts & donations increased largely due to a £3,000 legacy from Jean McEachern. This is the first full year of the fixed term accounts and interest received has increased a little.

Total expenditure for the year was £41,481 (2025: £29,027). Expenditure on equipment for both the Hospital and other local NHS and community organisations was again the area of largest expenditure and saw an increase of £950. After equipment donations and contributions towards such purchases, the next largest payment during the year was a £10,000 donation to the general funding of Scottish Charity Air Ambulance. The Friends also decided to contribute £1,500 in response to a request for funding course fees. Legal fees of £499 were incurred in making some needed changes to the charity's constitution. There was no expenditure in the categories of gardening services and music in hospitals this year (2025: £1,360 and £180, respectively).

The result for the year was net expenditure of £30,133 (2025: net expenditure of £22,293), which reduced total funds at the year end to £197,446 (2025: £227,579). All funds are unrestricted and undesignated.

The trustees' annual report was approved on 1 July 2026 and signed on behalf of the board of trustees by:



RICHARD KERR
Treasurer

Friends of Pitlochry Community Hospital
Independent Examiner's Report to the Trustees of Friends of Pitlochry
Community Hospital

Year ended 31 January 2026

I report to the trustees on my examination of the financial statements of Friends of Pitlochry Community Hospital ('the charity') for the year ended 31 January 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.



GRAEME TOUGH C A
Independent Examiner

2 Marshall Place
Perth
PH2 8AH

1 July 2026

Friends of Pitlochry Community Hospital

Statement of Financial Activities

Year ended 31 January 2026

		2026		2025
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	6,614	6,614	2,313
Investment income	5	4,734	4,734	4,421
Total income		<u>11,348</u>	<u>11,348</u>	<u>6,734</u>
Expenditure				
Expenditure on charitable activities	6	41,481	41,481	29,027
Total expenditure		<u>41,481</u>	<u>41,481</u>	<u>29,027</u>
Net expenditure and net movement in funds		<u>(30,133)</u>	<u>(30,133)</u>	<u>(22,293)</u>
Reconciliation of funds				
Total funds brought forward		227,579	227,579	249,872
Total funds carried forward		<u>197,446</u>	<u>197,446</u>	<u>227,579</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 7 to 11 form part of these financial statements.

Friends of Pitlochry Community Hospital

Statement of Financial Position

31 January 2026

	Note	2026 £	2025 £
Current assets			
Debtors	11	–	2
Cash at bank and in hand		197,986	228,525
		<u>197,986</u>	<u>228,527</u>
Creditors: amounts falling due within one year	12	<u>540</u>	<u>948</u>
Net current assets		<u>197,446</u>	<u>227,579</u>
Total assets less current liabilities		<u>197,446</u>	<u>227,579</u>
Net assets		<u>197,446</u>	<u>227,579</u>
Funds of the charity			
Unrestricted funds		<u>197,446</u>	<u>227,579</u>
Total charity funds		<u>197,446</u>	<u>227,579</u>

These financial statements were approved by the board of trustees and authorised for issue on 1 July 2026, and are signed on behalf of the board by:



RICHARD KERR
Treasurer

The notes on pages 7 to 11 form part of these financial statements.

Friends of Pitlochry Community Hospital

Notes to the Financial Statements

Year ended 31 January 2026

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 33 Vinefields, Pencaitland, Tranent, East Lothian, EH34 5HD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Cash and cash equivalents

Cash and cash equivalents consist of cash in hand and deposits held at call with banks.

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Rounding throughout the financial statements has been made to the nearest pound sterling.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees believe the charity's accounts are relatively straight forward and as a result there were no judgements, estimates or assumptions that on their own had a significant effect on the financial statements.

Fund accounting

All funds are unrestricted and are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Friends of Pitlochry Community Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

3. Accounting policies *(continued)*

Incoming resources

Income from donations and legacies is recognised in full when received.

Investment income is bank interest received on deposits, which is recognised when credited to the respective accounts.

Other income includes any other general income and is recognised when received.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs consist entirely of governance expenses, which are immaterial and therefore have not been apportioned between activities.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Friends of Pitlochry Community Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Accruals are measured at the time-apportioned amounts expected to be paid.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Donations				
Gifts and donations	6,599	6,599	2,297	2,297
Subscriptions				
Membership subscriptions	15	15	16	16
	<u>6,614</u>	<u>6,614</u>	<u>2,313</u>	<u>2,313</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Total Funds 2025 £
Bank interest receivable	<u>4,734</u>	<u>4,734</u>	<u>4,421</u>	<u>4,421</u>

6. Expenditure on charitable activities by activity type

	Unrestricted Funds 2026 £	Unrestricted Funds 2025 £
Activities undertaken directly		
Hospital expenses		
Outings, Christmas meals and other events	1,382	1,286

Friends of Pitlochry Community Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

3. Expenditure on charitable activities by activity type *(continued)*

Vehicle hire	150	-
Staff and patient welfare	2,740	1,489
Equipment and NHS	13,457	9,472
Gardens, labour, etc	210	1,988
Hall hire	40	36

Other good causes

Equipment for other institutions and locations	506	4,617
Contribution to course fees	1,500	-
Donation to Scottish Charity Air Ambulance	10,000	-

Grant funding activities

Grants paid out

Pitlochry First Responders – equipment	-	5,000
Abbeyfield – equipment	-	3,954
Contributions to course fees	-	75
Pitlochry Senior Citizens Good Neighbours Association – contribution for new minibus	10,000	-

Support costs

General support costs

Governance	1,496	1,110
	<u>41,481</u>	<u>29,027</u>

7. Independent examination fees

	2026 £	2025 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>612</u>	<u>492</u>

Friends of Pitlochry Community Hospital

Notes to the Financial Statements *(continued)*

Year ended 31 January 2026

8. Staff costs

The average head count of employees during the year was Nil (2025: Nil).

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

9. Trustee remuneration and expenses

No remuneration was paid to any trustee during the year (2025: A total of £640 was paid to A Dickson, a co-opted member of the management committee, for part-time work in the hospital therapeutic gardens).

No expenses were reimbursed to any trustee during the year (2025: Expenses of £382 were reimbursed to 1 trustee during the year for expenses incurred on hospital equipment, Christmas food and drink, and patient welfare).

10. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 February 2025 and 31 January 2026	300	300
Depreciation		
At 1 February 2025 and 31 January 2026	300	300
Carrying amount		
At 31 January 2026	—	—
At 31 January 2025	—	—

11. Debtors

	2026 £	2025 £
Other debtors	—	2

12. Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	540	948

13. Related parties

There were no transactions with related parties during the period which require disclosure under Financial Reporting Standard 102 (2025: Nil).

Friends of Pitlochry Community Hospital

Management Information

Year ended 31 January 2026

The following pages do not form part of the financial statements.

Friends of Pitlochry Community Hospital

Detailed Statement of Financial Activities

Year ended 31 January 2026

	2026 £	2025 £
Income and endowments		
Donations and legacies		
Gifts and donations	6,599	2,297
Membership subscriptions	15	16
	<u>6,614</u>	<u>2,313</u>
Investment income		
Bank interest receivable	4,734	4,421
	<u>4,734</u>	<u>4,421</u>
Total income	<u>11,348</u>	<u>6,734</u>
Expenditure		
Expenditure on charitable activities		
Vehicle leasing/hire	150	—
Legal and professional fees	1,111	710
Contributions to course fees	1,500	75
Insurance	330	375
Equipment - Hospital	13,512	9,497
Equipment - other institutions/locations	10,506	13,571
Garden plants, etc	210	628
Gardening services	—	1,360
Outings, Christmas meals and other events	1,382	1,286
Patient welfare - newspapers	2,173	1,209
Patient welfare - Music in Hospitals	—	180
Patient welfare - other	509	100
Staff welfare	58	—
Hall hire	40	36
Donations	10,000	—
	<u>41,481</u>	<u>29,027</u>
Total expenditure	<u>41,481</u>	<u>29,027</u>
Net expenditure	<u>(30,133)</u>	<u>(22,293)</u>

Friends of Pitlochry Community Hospital
Notes to the Detailed Statement of Financial Activities
Year ended 31 January 2026

	2026 £	2025 £
Expenditure on charitable activities		
Hospital funding		
<i>Activities undertaken directly</i>		
Vehicle hire	150	—
Contributions to course fees	1,500	—
Equipment - Hospital	13,457	9,471
Equipment - other institutions/locations	506	4,617
Garden plants, etc	210	628
Gardening services	—	1,360
Outings, Christmas meals and other events	1,382	1,286
Patient welfare - newspapers	2,173	1,209
Patient welfare - Music in Hospitals	—	180
Patient welfare - other	509	100
Staff welfare	58	—
Hall hire	40	36
Donations	10,000	—
	<u>29,985</u>	<u>18,887</u>
 <i>Grant funding activities</i>		
Contributions to course fees	—	75
Equipment - other institutions/locations	10,000	8,954
	<u>10,000</u>	<u>9,029</u>
 Governance costs		
Governance costs - accountancy fees	612	492
Governance costs - legal and other professional fees	499	218
Insurance	330	375
Gifts to retiring trustees	55	26
	<u>1,496</u>	<u>1,111</u>
 Expenditure on charitable activities	<u><u>41,481</u></u>	<u><u>29,027</u></u>