REGISTERED CHARITY NUMBER: SC025681

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st December 2024

for

Galloway Diocesan Hospitalite De Notre Dame De Lourdes

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Galloway Diocesan Hospitalite De Notre Dame De Lourdes

Contents of the Financial Statements for the Year Ended 31st December 2024

Galloway Diocesan Hospitalite De Notre Dame De Lourdes

Report of the Trustees for the Year Ended 31st December 2024

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC025681

Principal address

1/1 150 Sinclair Drive
Glasgow
G42 9SF

Trustees

Ms S Hollywood
J McMillan
Ms J Agnew
Ms C Merrick

Independent Examiner

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on .... and signed on its behalf by:

....
Ms C Merrick - Trustee

Independent Examiner's Report to the Trustees of Galloway Diocesan Hospitalite De Notre Dame De Lourdes

I report on the accounts for the year ended 31st December 2024 set out on pages three to six.

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.

Gerald M McGill B.A, C.A.
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Date: ....

Galloway Diocesan Hospitalite De Notre Dame De Lourdes

Statement of Financial Activities for the Year Ended 31st December 2024

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		1,435
EXPENDITURE ON		
Raising funds	2	186
Other		100
Total		286
NET INCOME		1,149
RECONCILIATION OF FUNDS		
Total funds brought forward		7,851
TOTAL FUNDS CARRIED FORWARD		9,000

The notes form part of these financial statements

Galloway Diocesan Hospitalite De Notre Dame De Lourdes

Balance Sheet
31st December 2024

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		9,000
NET CURRENT ASSETS		9,000
TOTAL ASSETS LESS CURRENT LIABILITIES		9,000
NET ASSETS		9,000
FUNDS	4	
Unrestricted funds		9,000
TOTAL FUNDS		9,000

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

....
C Merrick - Trustee

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31st December 2024

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 2019)', 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.

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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	£
Support costs	186

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024.

4. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	7,851	1,149	9,000
TOTAL FUNDS	7,851	1,149	9,000

continued...

4. 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	1,435	(286)	1,149
TOTAL FUNDS	1,435	(286)	1,149

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024.

Galloway Diocesan Hospitalite De Notre Dame De Lourdes

Detailed Statement of Financial Activities for the Year Ended 31st December 2024

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	1,227
Memberships	58
Sale of Polo Shirts	150
	1,435
Total incoming resources	1,435
EXPENDITURE	
Support costs	
Governance costs	
Accountancy and legal fees	100
AGM Catering	73
Treasurers Expenses	43
OLMC Parish	50
Lottery Licence	20
	286
Total resources expended	286
Net income	1,149

This page does not form part of the statutory financial statements