

The Friends of Kello Hospital Trust

REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

**G. O. Thomson & Co.
Chartered Accountants
13 Hope Steet
Lanark
ML11 7NL**

The Friends of Kello Hospital Trust

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The Friends of Kello Hospital Trust

Report of the Trustees for the year ended 31st December 2025

The trustees have pleasure in presenting their report, together with the pertinent financial statements and the independent examiner's report for the above period.

Reference and administration details

Charity Name: The Friends of Kello Hospital Trust

Charity Registration Number SC026657

Trustees

Mr John Armstrong
Mr Peter Brotherstone
Mrs Eleanor Newbold
Mr Leonard Gray
Mrs Nancy Campbell Yuille
Mrs Joan Kane
Mr Alistair Stewart
Mrs Agnes Erskine
Mr George Scott

Address

5 Finlayson Lane
Kaimend
Carnwath
ML11 8TA

Independent Examiner

Julie Calderwood FCCA
G.O. Thomson & Co.
Chartered Accountants
13 Hope Street
Lanark
ML11 7NL

The Friends of Kello Hospital Trust

Report of the Trustees for the year ended 31st December 2025

The trustees have pleasure in presenting their report for the year ending 31st December 2025.
The principal object of the trust is to ensure all donations of any kind are used solely for the benefit of the hospital.

In addition the Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Regulations 2006.

Financial Review

The net deficit for the year was -£14,410 (2024- £2,086)

The total funds available now stands at £133,863 (2024 £148,273)

Signed on behalf of the charity's trustees.

A handwritten signature in black ink that reads "Elly Newbold". The signature is written in a cursive, flowing style.

Elly newbold
Trustee/ treasurer

Independent Examiners Report

TO THE TRUSTEES OF

The Friends of Kello Hospital Trust

I report on the accounts of the charitable trust for the year ended 31st December 2025 which are set out on pages 4 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) (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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charitable trust 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 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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) .

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.



Julie Calderwood FCCA
Independent examiner
G. O. Thomson & Co.
Chartered Accountants
13 Hope Street
Lanark
ML11 7NL

13 August 2026

The Friends of Kello Hospital Trust
Receipts and Payments Account
FOR THE YEAR ENDED 31ST DECEMBER 2025

	UNRESTRICTED FUNDS	
	2025	2024
	£	£
Receipts		
Donations	845	761
Bequests	4,181	3,996
Interest	1,558	2,122
Podiatry - receipts	10	60
Other	-	10
Total receipts	6,594	6,949
Payments		
Equipment	15,711	4,353
Equipment repairs	670	-
Papers	1,740	1,551
Outdoor/Garden Planting	585	1,469
Podiatry	775	375
Entertainment	525	300
Special Occassions	499	604
Professional Fees	180	-
Other	319	382
Total payments	21,004	9,034
Defecit(-)/ Excess of recipts over payments	(14,410)	(2,085)

The Friends of Kello Hospital Trust
Statement of Balances 31st December 2025

	Unrestricted Funds @ 01/01/25	Restricted Funds @	Total Funds @
Bank, Cash & Deposit Balances b/f			
Bank Account	148,273		148,273
Movement in year to 31/12/25			
Surplus of receipts over payments for the year	(14,410)		
Bank as at 31/12/25	<u>133,863</u>		<u>133,863</u>

These accounts were approved by the Board of Trustees and signed on 13 August 2026
For and on behalf of the Trustees

Elly Newbold

Treasurer

Date 1/9/26