

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2022		31	08	2023

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	7,244	325			7,569	5,788
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	28,248	-			28,248	14,990
Gross trading receipts					-	
Income from investments other than land and buildings	2,845				2,845	2,303
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	38,337	325	-	-	38,662	23,081
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	38,337	325	-	-	38,662	23,081
A3 Payments						
Expenses for fundraising activities	17,323				17,323	6,726
Gross trading payments					-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	8,856	1,725			10,581	26,780
Grants and donations	-				-	100
Governance costs:						
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	1,725				1,725	1,720
					-	
A3 Sub total	27,904	1,725	-	-	29,629	35,326
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments	-				-	-
A4 Sub total	-	-	-	-	-	-
Total payments	27,904	1,725	-	-	29,629	35,326
Net receipts / (payments)	10,433	(1,400)	-	-	9,032	(12,245)
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	10,433	(1,400)	-	-	9,032	(12,245)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	44,704	60,296			105,001	117,247
	Surplus / (deficit) shown on receipts and payments account	10,433	(1,400)			9,032	(12,245)
	Transfers	-	-			-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	55,137	58,896	-	-	114,033	105,002

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments		Baillie Gifford		
	Original Investment £ 87,500	Investment Grade Bond Fund Class B Accum Fund	83,192	84,865
	Original Investment £ 87,500	UK Equity Class B Accumulation Fund	80,844	73,658
	Original investment £ 50,000	Columbia Threadneedle Responsible UK Equity	57,676	56,469
	Original investment £ 50,000	Law Debenture Corporation	53,086	48,672
		Total	274,798	263,664

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Graham Matthews Chairman	20 March 2024
	Iain Fraser Treasurer	20 March 2024

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations to General Funds	7,244				7,244	3,438
Palliative Care					-	-
Donations for Outside Hospital					-	-
					-	-
Total	7,244	-	-	-	7,244	3,438

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
		-	-	
		-	-	
		-	-	
		-	-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fundraising Activities					-	
Strawberry Fair	22,655				22,655	14,420
Other Fundraising	5,594				5,594	570
Dividend Income and Interest	2,845				2,845	2,303
					-	
					-	
					-	
Total	31,093	-	-	-	31,093	17,293

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Hospital, Health Centre and Transport Service	690				690	9,910
Hospital Garden & Community Equipment	1,625	1,725			3,350	6,055
Other Charitable Activities	-				-	383
Queens Platinum Jubilee	-				-	3,355
Hospital Centenary	-				-	5,045
Hospital Campaign and Future Plans	2,108					
Portacabin / Container for storing equipment and records	-	-			-	2,032
Replacement Portacabin for office and storage	4,433				4,433	-
					-	-
Total	8,856	1,725	-	-	8,473	26,780

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	7,244				7,244	3,438
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	28,248				28,248	14,990
Gross trading receipts					-	-
Income from investments other than land and buildings	2,845				2,845	2,303
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	38,337	-	-	-	38,337	20,731
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	38,337	-	-	-	38,337	20,731
Payments						
Expenses for fundraising activities	13,670				13,670	6,726
Gazebo's for fund raising	3,654				3,654	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	8,856				8,856	26,780
Grants and donations	-				-	100
Governance costs:					-	-
Insurance	925				925	835
Record storage - planning permission	-				-	-
Minute Taking	-				-	-
General	799				799	885
Sub total	27,904	-	-	-	27,904	35,326
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments	-				-	-
Sub total	-	-	-	-	-	-
Total payments	27,904	-	-	-	27,904	35,326
Net receipts / (payments)	10,433	-	-	-	10,433	(14,595)
Transfers to / (from) funds	-				-	-
Surplus / (deficit) for year	10,433	-	-	-	10,433	(14,595)

Nature and purpose of funds

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)
 To promote, provide or assist anything which will improve the quality of care or environment of patients of Insch Hospital, Community and Health Centre, thereby supplementing the service provided by NHS Grampian. Our long term aim is to finance the construction of new hospital facilities.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
	None			
	Total			-

C3a Trustee remuneration If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) **X**

	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) **X**

		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

SC009720

Friends of Insch Hospital and Community SCIO

Additional analysis (3)

6 Breakdown of restricted funds

	Development Fund	Community Links Part Time Organiser	Tom Christie Fund for Surgery and Community	For Hospital Gardens			Restricted Funds which were Closed	Total restricted funds	Total restricted funds last period
Receipts									
Donations			325					325	2,350
Legacies								-	
Grants	-	-						-	
Receipts from fundraising activities								-	
Gross trading receipts								-	
Income from investments other than land and buildings								-	
Rents from land & buildings								-	
Gross receipts from other charitable activities								-	
Sub total	-	-	325	-	-	-	-	325	2,350
Receipts from asset & investment sales									
Proceeds from sale of fixed assets								-	
Proceeds from sale of investments								-	
Sub total	-	-	-	-	-	-	-	-	-
Total receipts	-	-	325	-	-	-	-	325	2,350
Payments									
Expenses for fundraising activities								-	
Gross trading payments								-	
Investment management costs								-	
Payments relating directly to charitable activities	-		1,725					1,725	-
Grants and donations								-	
Governance costs:								-	
Audit / independent examination								-	
Preparation of annual accounts								-	
Legal costs								-	
Sub total	-	-	1,725	-	-	-	-	1,725	-
Payments relating to asset and investment movements									
Purchases of fixed assets								-	
Purchase of investments								-	
Sub total	-	-	-	-	-	-	-	-	-
Total payments	-	-	1,725	-	-	-	-	1,725	-
Net receipts / (payments)	-	-	(1,400)	-	-	-	-	(1,400)	2,350
Transfers to / (from) funds	-	-	-	-	-	-	-	-	-
Surplus / (deficit) for year	-	-	(1,400)	-	-	-	-	(1,400)	2,350

Nature and purpose of funds

(1) Development Fund - To develop hospital building and facilities (2) Palliative Care - For improving hospice care (3) Hospital Gardens - To improve the Hospital Gardens

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts v2							
Report to the trustees/members of	Friends of Insch Hospital and Community						
Registered charity number	SC009720						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	9	2022		31	8	2023
Set out on pages	(remember to include the page numbers of additional sheets)						
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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.</p>						
Basis of independent examiner's statement	<p>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 accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • 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 <p>have not been met, or</p> <ol style="list-style-type: none"> 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:	WILLIAM GRAY FULTON			Date:	20 March 2024		
Name:	William Gray Fulton						
Relevant professional qualification(s) or body (if any):	Chartered Accountant						
Address:							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.