APPENDIX 2

Enter charity name below

Enter SC No. below

SC034260

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date: Day	Month	Year	to	Period end date: Day	Month	Year
	01	04	2025		31	03	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,621				1,621	880
Legacies					-	
Grants	1,500	24,250			25,750	53,400
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					-	
					-	
A1 Sub total	3,121	24,250	-	-	27,371	54,280
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,121	24,250	-	-	27,371	54,280
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,209	29,936			33,145	49,515
Grants and donations					-	
Governance costs:					-	
Audit / independent examination		100			100	100
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	3,209	30,036	-	-	33,245	49,615
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,209	30,036	-	-	33,245	49,615
Net receipts / (payments)	(88)	(5,786)	-	-	(5,874)	4,665
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(88)	(5,786)	-	-	(5,874)	4,665

APPENDIX 2

- SC034260

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	16,438	2,882			19,320	14,654
	Surplus / (deficit) shown on receipts and payments account	(88)	(5,786)			(5,874)	4,666
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	16,350	(2,904)	-	-	13,446	19,320

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

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

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

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

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	H.I.M.	HENRY IAN MCNAMARA	23.10.26.

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the trustees/members of

Charity name

HIGHLAND SENIOR CITIZENS NETWORK

Registered charity number

SC034260

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	APRIL	2025	to	31	MARCH	2026

Set out on pages

PREVIOUS 2 PAGES

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 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 9 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.

Signed: Marie Mc Millan **Date:** 26/10/2026

Name: MARIE MCMILLAN

Relevant professional qualification(s) or body (if any): PROFESSIONAL CERTIFICATE IN ACCOUNTING

Address: VOLUNTARY ACTION LOCHABER
AN DROCHAID
CLAGGAN, FORT WILLIAM
PH33 6PH