

Receipts and Payments Account for the Year Ended 30 September 2025

	<u>2025</u>	<u>2024</u>
<b>Receipts:</b>	£	
Trading Receipts (note 1)	2,103.61	1,852.70
Grants	1,000.00	500.00
Donations	1,298.00	1,454.25
Bank Interest	86.64	38.28
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<b>Total receipts</b>	<b>4,488.25</b>	<b>3,845.23</b>
<b>Payments:</b>		
Trading Payments (note 1)	1,707.12	1,274.07
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Payments for charitable activities:		
Travel expenses	0.00	850.00
Hall Lets	1,776.50	1,173.50
Meals	0.00	675.00
Miscellaneous expenses	73.98	99.58
Easter Eggs	88.30	14.16
Lesmahagow Fairies	2,000.00	0.00
Gardeners of Scotland	0.00	0.00
Honoraria & Expenses (note 3)	0.00	0.00
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Total payments for charitable activities	3,938.78	2,812.24
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Governance Costs:		
Gift to Independent Examiner	200.00	200.00
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<b>Total payments</b>	<b>5,845.90</b>	<b>4,286.31</b>
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<b>Total surplus/(deficit) for the year</b>	<b>(1,357.65)</b>	<b>(441.08)</b>
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All funds are unrestricted.

**Lesmahagow OAP Welfare Committee**

**Balance Sheet as at 30 September 2025**

Bank and Cash In Hand	2025	2024
Opening balances:		
Bank current account	488.00	3,119.05
Bank & PO Savings account	5,441.52	3,190.68
Cash	93.28	154.15
	<u>6,022.80</u>	<u>6,463.88</u>
Surplus/(Deficit) for the year	(1,357.65)	(441.08)
Closing balances:		
Bank current account	218.34	488.00
Bank & PO Savings account	4,226.28	5,441.52
Cash	220.53	93.28
	<u>4,665.15</u>	<u>6,022.80</u>

All funds are unrestricted.

Approved by the Management Committee and signed on their behalf:

Jana Clarkson

Position: CHAIRPERSON

Date: 23/4/26

**Notes to the Financial Statements**

**As at 30 September 2025**

1	Trading Account	Receipts		Payments	
		2025	2024	2025	2024
	Evergreen Club	£1,798.61	£1,237.70	£275.77	£71.07
	Trips	£0.00	£0.00	£0.00	£0.00
	Christmas Treat	£180.00	£490.00	£1,211.35	£1,003.00
	Tea Dance	£125.00	£125.00	£220.00	£200.00
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		£2,103.61	£1,852.70	£1,707.12	£1,274.07
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2	Honoraria & Expenses	2025	2024		
	Secretary & Treasurer Honoraria	£0.00	£0.00		
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		£0.00	£0.00		
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**Independent Examiners Report to the Trustees of Lesmahagow OAP Welfare Committee**

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 1 to 3.

**Respective responsibilities of the management committee and examiner**

The charity's management committee are responsible of 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. The charity's management committee 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 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 management committee 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.

Name: Isabella B Christie FCCA on behalf of ICW Accountancy Ltd



Qualification & Professional Body: Chartered Certified Accountant - ACCA

Address: 15 St. Leonard Street, Lanark ML11 7AB

Date: 06-Apr-26