

Report to the Charity Trustees of The Livingston Players from the Independent Examiner

Review of Accounts for year to 31 March 2026

I, David Aitchison FCCA (Retired), as Independent Examiner have completed an independent review of the accounts of The Livingston Players for the year ending 31 March 2026 It is a report in respect of an examination carried out under section 44(1)(c) of the Scottish Charities 2005 Act;

As Independent Examiner I state that there are no matters that have come to my attention which gives me reasonable cause to believe that in any material respect—

- (i) The accounting records have not been kept in respect of the charity in accordance with section 44(1)(a) of the 2005 Scottish Charities Act, and
- (ii) the accounts do not accord with those records, and;
- (iii) the receipts and payments account does not comply with any of the requirements of Regulation 9 of the Charities Accounts (Scotland) Regulations 2006.;

As Independent Examiner I can state that no additional matters have come to my attention in connection with the examination of the accounts to which attention should be drawn in the report, in order to enable a proper understanding of the accounts to be reached.



David Aitchison FCCA (Retired) (Fellow of the Association of Chartered Certified Accountants)

37 Birrell Gardens

Murieston Meadows

Livingston

EH54 9LF

Independent Examiner

6 May 2026

Report to the Charity Trustees of The Livingston Players from the Independent Examiner

Review of Accounts for year to 31 March 2026

Summary of the Review

In undertaking the review noted above I have;-

- Reviewed a sample of Income transactions from source records, to the Cashbook Report in the accounts and to the bank statement.
- Reviewed a sample of Income transactions from the bank statement to the source documentation
- Reviewed a material sample (87% by value, 45% by volume) of expenditure transactions from source records, to the Cashbook Report in the accounts, and to the bank statement.
- In addition to the expenditure items sampled there are a number of payments in relation to production fees (Directors Fees, musician fees etc) where there is no supporting documentation. These payments are made in line with fees agreed for each production.
- Reviewed a material sample of the expenditure transactions from the bank statements to source documentation.
- Reviewed a sample of bank reconciliations.
- Validated the bank account balances at 31 March 2026 per the accounts to the bank statements.
- Reviewed cut-off of accounts at 31 March 2026. The vast majority of payments are processed by Faster Payment processing. There were no cheques written during the period under review. There was one invoice paid in cash (£2,000 to Baxter Bryce Group) relating to Store Rental.
- There are Income transactions that are not supported by documentation. A material number of these relate to membership fees paid by direct transfer into the bank account. The Membership Secretary maintains records of those who have paid fees. There are also various low value Income items related to sundry advertising fees, refreshments, and ticket sales.
- A number of transactions are now processed through SumUp/Stripe Payments processing. This mainly relates to small value transactions such as programme sales, raffles at productions and ticket sales. This has significantly reduced the value of cash transactions and had increased controls over such transactions.
- From the sample of expenditure selected there were two transactions where vouchers were not available. The first related to a Charity donation to Dementia Scotland, the second to a regular supplier (NODA).
- The Accounts are prepared on a Cash basis and indicate a surplus of Income over Expenditure of £12,335.68 for the year to 31 March 2026

I am satisfied that the accounts, as presented, are an accurate record of the financial transactions of The Livingston Players for the period under review.



David Aitchison FCCA (Retired) – Independent Examiner

Dated 6 May 2026

37 Birrell Gardens

Livingston. EH54 9LF

Livingston Players
Financial Statement for the Period 1 April 2025 to 31st March 2026

	Income £	Expenditure £
Balance b/f	69,315.61	
All Shook Up	0.00	1,341.24
Chess	0.00	500.00
Full Monty	15,375.14	7,408.86
Les Miserables	0.00	500.00
Noises Off	0.00	1,644.00
Showcase 2025	11,248.37	8,927.00
Shrek	20,909.77	20,007.45
School of Rock	0.00	799.96
General	18,886.30	12,955.39
Total For Year	<u>66,419.58</u>	<u>54,083.90</u>
	Current account	£28,596.83
	Deposit account	£53,054.46
	Balance c/f	81,651.29
TOTAL	135,735.19	135,735.19



Alistair Thomas
Treasurer



David Aitchison
Independent Examiner

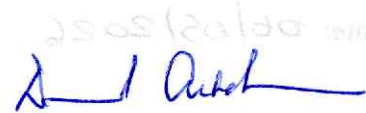
Date: 06/05/2026

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Livingston Players
Financial Statement for the Period 1 April 2025 to 31st March 2026
Analysis of General Income and Expenditure

Income	£
Membership Fees	3,294.83
Store Rental (Shotts)	1,000.00
Bank Interest	1,568.77
Gift Aid 2023/24	522.22
Theatre Tax Relief 2024/25	7,697.48
Other Income	4,803.00
Total Income	18,886.30
Expenditure	
Publicity Materials	194.14
Set Materials	168.04
General Expenses	6,394.52
Store Rental	2,000.00
Store Fittings	61.58
Subscriptions (NODA & SCDA)	349.00
Admin Expenses	117.57
Website Admin	57.00
Gifts	509.50
Donations	557.79
Professional Fees	1,390.00
Business Insurance	410.84
Computer Software	745.41
Total Expenditure	12,955.39


Alistair Thomas
Treasurer


David Aitchison
Independent Examiner

Date: 06/05/2026

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