APPENDIX 2

Enter charity name below

Veterans Community (Lanarkshire) SCIO

Enter SC No. below

SC049087

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st	March	2025		28th	February	2026

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	13,359	2,051			15,410	4,820
Legacies					-	-
Grants		71,121			71,121	96,487
Receipts from fundraising activities	8,529				8,529	3,809
Gross trading receipts	341				341	756
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	2,888
					-	-
A1 Sub total	22,229	73,172	-	-	95,401	108,760
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	22,229	73,172	-	-	95,401	108,760
A3 Payments						
Expenses for fundraising activities	845				845	1,056
Gross trading payments	984				984	846
Investment management costs					-	-
Payments relating directly to charitable activities	14,434	87,525			101,959	78,687
Grants and donations	1,500				1,500	1,000
Governance costs:					-	
Audit / independent examination	62				62	
Preparation of annual accounts	-				-	
Legal costs	-				-	
Other	252				252	
					-	
A3 Sub total	18,077	87,525	-	-	105,602	81,589
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		3,500			3,500	
Purchase of investments					-	
A4 Sub total	-	3,500	-	-	3,500	-
Total payments	18,077	91,025	-	-	109,102	81,589
Net receipts / (payments)	4,152	(17,853)	-	-	(13,701)	27,171
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	4,152	(17,853)	-	-	(13,701)	27,171

APPENDIX 2

Veterans Community (Lanarkshire) SCIO — SC049087

Section B Statement of balances

B1 Cash funds

	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 £
Cash and bank balances at start of year	14,102	42,072	-	-	56,174	29,003
Surplus / (deficit) shown on receipts and payments account	4,152	(17,853)	-	-	(13,701)	27,171
					-	
					-	
Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	18,254	24,219	-	-	42,473	56,174

B2 Investments

	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
N/A			
	Total	-	-

B3 Other assets

	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Minibus	Armed Forces Covenant Grant	5,700	2,000	3,000
Staff laptop(s)	Veterans Foundation	947	700	415
Hub Computers	Veterans Community Grant	150	-	-
VC Reuse Van	Officers Association Scotland	3,500	2,500	-
	Total	10,297	5,200	3,415

B4 Liabilities

	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Café expenses	Unrestricted	37	69
NLC Building Insurance (Est 2020 - 2026)	Unrestricted	2,200	1,850
Nest Pension Contributions	Restricted - National Lottery	152	-
Nest Pension Contributions	Restricted - OAS Grant	63	595
Tax & National Insurance due	Restricted - National Lottery	977	595
EDF - Hub electricity	Restricted - National Lottery	450	139
EDF/ SEFE - Hub gas	Restricted - National Lottery	105	469
Minibus MOT related repairs	Unrestricted	1,337	-
VC Reuse van repair	Restricted - OAS Grant	1,100	-
	Total	6,421	3,717

B5 Contingent liabilities

	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
N/A			
	Total	-	-

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

Signature	Print Name	Date of approval
	SCOTT MUIR	19/11/26
	PAUL FOINETTE	19/11/26

Veterans Community (Lanarkshire) SCIO **SC049087**

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
N/A			
		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

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
N/A			

C6 Other information

Veterans Community (Lanarkshire) SCIO SC049087

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 from Veterans & their families	9,186	320			9,506	1,240
Donations from other local charities & organisations	3,862	-			3,862	1,816
Defibrilator appeal	-	1,731			1,731	-
Hub Collecting Tin	311	-			311	-
Bus bucket collection	-	-			-	1,764
					-	
					-	
Total	13,359	2,051	-	-	15,410	4,820
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Asda	-	-			-	400
National Lottery	-	63,821			63,821	62,087
Veterans Foundation	-	-			-	14,000
Officers Association Grant	-	-			-	20,000
Screwfix (for DDA toilet upgrade)	-	5,000			5,000	-
North Lanarkshire Council Microgrants	-	1,800			1,800	-
Scotmid	-	500			500	-
Total	-	71,121			71,121	96,487
	-	-			-	-

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 £
Rates refund from previous year		-			-	2,888
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	2,888
	-	-	-	-	-	-

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 £
Friday Café & Christmas Catering	1,820	2,366			4,186	5,521
Charity Employee Costs (excl. VC ReUse project)	478	51,428			51,906	47,165
Hub building rental & operating costs	1,335	14,045			15,380	12,090
Cost of activities (incl..minibus fuel)	4,675	472			5,147	6,816
Other minibus operating costs	3,160	1,130			4,290	2,560
Other charity costs	2,966	924			3,890	4,535
VC Reuse project (inc Employee Costs)	-	12,605			12,605	-
Hub DDA toilet upgrade	-	4,555			4,555	-
					-	
					-	-
					-	
Total	14,434	87,525	-	-	101,959	78,687
	-	-	-	-	-	-

Veterans Community (Lanarkshire) SCIO SC049087

Additional analysis (2)

5 Breakdown of unrestricted funds

	Donations from Veterans & their families	Donations from other local organisations & charities		Other	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	9,186	3,862		311	13,359	4,820
Legacies					-	-
Grants					-	400
Receipts from fundraising activities				8,529	8,529	3,809
Gross trading receipts				341	341	756
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	2,888
Sub total	9,186	3,862	-	9,181	22,229	12,673
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	9,186	3,862	-	9,181	22,229	12,673
Payments						
Expenses for fundraising activities				845	845	1,056
Gross trading payments				984	984	846
Investment management costs					-	-
Payments relating directly to charitable activities	9,186	3,862		1,386	14,434	2,445
Grants and donations				1,500	1,500	1,000
Governance costs:					-	-
Audit / independent examination				62	62	-
Preparation of annual accounts					-	-
Legal costs				252	252	-
					-	
					-	
Sub total	9,186	3,862	-	5,029	18,077	5,347
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	9,186	3,862	-	5,029	18,077	5,347
Net receipts / (payments)	-	-	-	4,152	4,152	7,326
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	4,152	4,152	7,326

Nature and purpose of funds

Unrestricted funds are an essential part of allowing V.C. Lanarkshire to provide continuity by allowing existing elements of its operations to continue as before when restricted funding towards these have become exhausted or come to their respective conclusions, We are extremely gratified that donations from veterans and their families plus other local organisations who elect to support us grew by almost £9k year-on-year while receipts from our own fundraising activities grew by almost £5k over that same period. This was an essential development, as an additional £13k of Unrestricted Funds were spend on payments relating to charitable activities due to funding from the Veterans Foundation having been fully expended by June 2025. Totai Unrestricted Reserves for the charity grew from £14.1k at the start of the year to £18.3k at the end, which the trustees consider to be a very reassuring development given the additional level of expenditure in unrestricted funds overall.

Veterans Community (Lanarkshire) SCIO — SC049087

Additional analysis (3)

6 Breakdown of restricted funds

	National Lottery	Screwfix grant for DDA toilet	North Lanarkshire Council	Officer Association Scotland - VC Reuse Project	Others	Total restricted funds	Total restricted funds last period
Receipts							
Donations					2,051	2,051	
Legacies						-	
Grants	63,821	5,000	1,800	-	500	71,121	96,087
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	63,821	5,000	1,800	-	2,551	73,172	96,087
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	63,821	5,000	1,800	-	2,551	73,172	96,087
Payments							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	64,796	4,555	1,399	12,605	4,170	87,525	71,422
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
						-	
						-	
Sub total	64,796	4,555	1,399	12,605	4,170	87,525	71,422
Payments relating to asset and investment movements							
Purchases of fixed assets				3,500		3,500	
Purchase of investments						-	
Sub total	-	-	-	3,500	-	3,500	-
Total payments	64,796	4,555	1,399	16,105	4,170	91,025	71,422
Net receipts / (payments)	(975)	445	401	(16,105)	(1,619)	(17,853)	24,665
Transfers to / (from) funds						-	
Surplus / (deficit) for year	(975)	445	401	(16,105)	(1,619)	(17,853)	24,665

Nature and purpose of funds

The charity treats any income which comes in the form of a grant, or donations which relate to any specific project as "restricted" and strictly monitors expenditure allocated to each fund to make sure it fits with the intentions of the grantor. Overall expenditure on "Restricted funds" in the financial year exceeded overall income but this largely represents expenditure relating to the Officers Association of Scotland (OAS) grant for the VC Reuse project and on the final element of the Veterans Foundation grant where the balance at the start of the year of £3.5k was fully depleted by June 2025. The total year-end balance for Restricted Funds was £24.2k, the main balances being those relating to the National Lottery (£17k) and the OAS grant £4.3k).