

**Glasgow Action For Pensioners**  
**Receipts and Payments**  
**Year Ended 31st March 2025**

	Restricted	Unrestricted	Total 2025	Year Ended 31st Mar 2024
<b>Grants:</b>				
Bank of Scotland Foundation	-	10,000.00	10,000.00	
Glasgow Care Grant	-	1,000.00	1,000.00	
Baynes	-	150.00	150.00	
	-	11,150.00	11,150.00	8,550.00
Donations - all unrestricted	-	3,115.53	3,115.53	987.11
Sundry - photocopy receipts	-	-	-	20.80
<b>Total Receipts</b>	-	<b>14,265.53</b>	<b>14,265.53</b>	<b>9,557.91</b>
<b>Expenditure:</b>				
Office Operating Costs	15.82	3,262.29	3,278.11	3,063.18
Welfare Rights/Legal Fees	-	5,885.00	5,885.00	-
IT Tutor	1,200.00	1,900.00	3,100.00	2,350.00
Trustee per Diem (£10)	50.00	120.00	170.00	300.00
Volunteer per Diem (£50)	250.00	1,050.00	1,300.00	290.00
Subsistence	-	82.80	82.80	159.95
Fees & Subscriptions	-	96.00	96.00	237.20
Governance Costs	-	85.00	85.00	75.00
Sundry Expenses	-	360.16	360.16	100.89
Assets purchased	-	668.84	668.84	-
Donations - Gift Cards	-	300.00	300.00	-
Transferred to Petty Cash	-	1,110.00	1,110.00	-
<b>Total Expenditure</b>	<b>1,515.82</b>	<b>14,920.09</b>	<b>16,435.91</b>	<b>6,576.22</b>
Surplus/Deficit for the year	- 1,515.82 -	654.56 -	2,170.38	2,981.69

**Statement of Balances**

	Restricted	Unrestricted	Total 2025	Year Ended 31st Mar 2024
Bank Balance at start of year	1,515.82	4,711.03	6,226.85	
opening Cash in Hand	-	102.28	102.28	
Opening Funds	1,515.82	4,813.31	6,329.13	3,347.44
Surplus/Deficit	- 1,515.82 -	654.56 -	2,170.38	2,981.69
Closing Bank Balance	-	4,158.75	4,158.75	
Closing Cash in Hand	-	-	-	
Closing Total Funds	-	4,158.75	4,158.75	6,329.13

## **Independent Examiner's Report to the Committee of Glasgow Action for Pensioners**

I report on the Accounts of the Charity for the year ended 31st March 2025 as set out on the attached pages.

### **Respective responsibilities of the Trustees and the Independent 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual disclosures in the accounts and seeks explanations from the trustees concerning 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.

I have carried out such investigations as were necessary to enable me to form an opinion as to whether proper accounting records adequate for the purposes of the Charity have been kept and the financial statements of the Charity were in accordance with the accounting records.

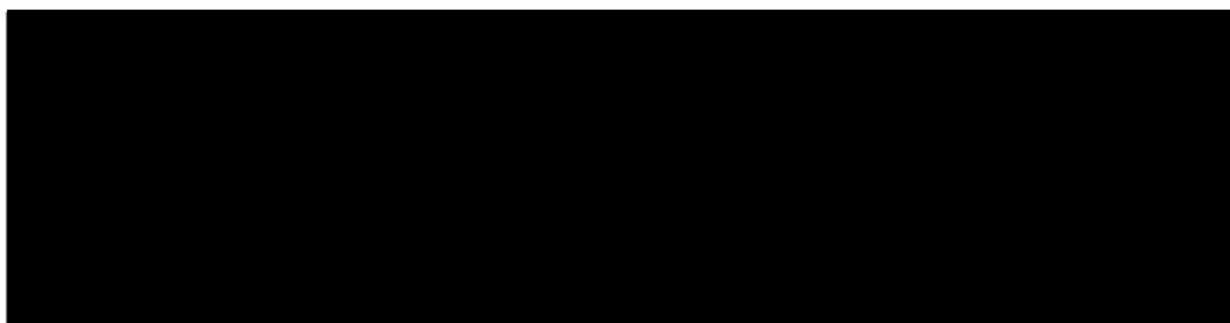
### **Independent examiner's statement**

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 Account 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.

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Glasgow Action For Pensioners**  
**Notes to Accounts**  
**Year Ended 31st March 2025**

**List of other assets held and valued at 31st March 2025**

Computers	£	500	purchased this year
Printer	£	198	purchased this year
Furniture	£	75	
Refrigerator	£	50	
Microwave Oven	£	20	
Office Equipment	£	75	

**Liabilities as at 31st March 2025**

At the 2020 AGM it was agreed that the charity lease a photocopier/office printer to provide photocopying facilities to our beneficiaries and improve the IT facilities available to the charity. From 19th November 2020, the Trustees entered into a lease agreement with Pitney Bowes to supply and maintain a colour laser printer at the charity's office. Best value was obtained from a 5 year contract at £88.44 per quarter; additionally, we are charged 1.5p per mono print and 7p per colour print. The leasing and prints fee includes servicing, repairs and toner supply.

**Restricted Funds**

The Restricted funds of £1518.82 brought forward are the unspent residue from the grant from The Robertson Trust, all of which were spent this financial year in accordance with the Grant Terms and Conditions.

Funds received this year - Bank of Scotland Foundation, Glasgow Care Grant and Baynes - are deemed unrestricted.

**Operating Costs**

The office operating costs include a printer leasing fee of £353.76 and £nil charges for prints as per the liabilities declaration.

**Per Diem Payments**

For the year ended 31st March 2025, the Trustees agreed to pay a per diem of £10 per day to cover travelling costs etc, for those Trustees volunteering at the Charity's Office.