

Lewis Car Club

Charity No. SC032582

Company No. SC226126

Trustees' Report and Unaudited Accounts

31 December 2025

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. SC226126

Charity No. SC032582

Registered Office

13 Murdoch Place  
Stornoway  
Isle of Lewis  
HS1 2YA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Calum Aird

Errol Chalmers

John MacLeod (Resigned 20 November 2025)

Roderick Matheson

Charles McIntosh

Nathan Murray (Resigned 19 November 2025)

Company Secretary

Kaleigh Edwards

Accountants

Nicolson Accountancy

PO Box 16336

Glasgow

G13 9FA

Bankers

Bank of Scotland

47 Cromwell Street

Stornoway

Isle of Lewis

HS1 2DE

## OBJECTIVES AND ACTIVITIES

The main objectives of the charity are the provision of recreational and educational facilities for motorsport and motoring activities on the island of Lewis.

During the year Lewis Car Club (LCC) have been holding regular/fortnightly track events. Attracting up to 10/15 members with an entry fee of £15.

Prices of cars and parts have increased dramatically since covid and that has affected the number of people who use the track due to the costs involved.

LCC had a great start of the year with a static car show on the 19th April 2025.

LCC hosted the second drift event in May 2025 with KDkustoms and Doifest. It was a great success and had a great response from the public and will be happening next year.

LCC held its annual transport show in July 2025. We will need to try and make it more family oriented to bring more people out to it.

LCC has made the space available to the fire department to practice RTA and we have set up various scenarios for them over the year.

LCC has also made the space available to other groups we also are getting involved with the police and the Council to hold programs for kids that involve car safety and some basic knowledge.

The contribution of volunteers (including trustees, members and individuals from the community) has been and continues to be, of immense benefit to the charity in the continuing development of its recreational facilities.

## FINANCIAL REVIEW

The outcome for the year is as shown in the attached Statement of Financial Activities.

The General fund represents the unrestricted funds from past operating results. It also represents the free reserves of the charity. The trustees consider that the level of free reserves at the year end is sufficient to meet the charity's operational requirements given the ongoing fundraising events income being received.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate their exposure to the major risks.

The charity is partially dependent upon the continuing support of public funding agencies to assist in the ongoing delivery of the aims and objectives of the organisation.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Association is a charitable company limited by guarantee, incorporated on 7 December 2001. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The organisation is registered with the Scottish Charity Regulator and the Scottish Charity Number is SC032582.

The directors of the company are also charity trustees for the purpose of charity law.

Under the terms of the Memorandum and Articles of Association the Elected Directors are appointed by all the members at the Annual General Meeting. One third of the Elected Directors retire annually at each Annual General Meeting but are eligible for re-election.

The board consists of voluntary directors who manage the affairs of the charity through regular board meetings. The charity has reviewed its internal operational structure to assist in the effective management of the organisation. The board members are heavily involved in the day to day operations of the charity.

The charity undertakes training for trustees to ensure awareness and understanding of the responsibilities of directors; the organisational structure of the charity; the financial position of the charity; and the future plans and objectives of the charity.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Calum Aird

Trustee

10 April 2026

**Signature:**

  
Calum Aird (Apr 19, 2026 18:06:11 GMT+1)

**Email:** call04@hotmail.co.uk

Independent Examiner's Report to the trustees of Lewis Car Club

I report on the financial statements of Lewis Car Club for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 report

My examination was 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 connection with 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
  - to prepare financial statements which accord with the accounting records and comply with Regulation 8 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.

**Signature:** *Angus Nicolson*

**Email:** angus@nicolsonaccountancy.com

Angus Nicolson  
Nicolson Accountancy  
PO Box 16336  
Glasgow  
G13 9FA  
10 April 2026

Lewis Car Club  
Statement of Financial Activities  
for the year ended 31 December 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	4	1	-	1	-
Charitable activities	5	5,315	-	5,315	5,715
Total		5,316	-	5,316	5,715
Expenditure on:					
Other	7	8,551	-	8,551	8,846
Total		8,551	-	8,551	8,846
Net gains on investments		-	-	-	-
Net expenditure	8	(3,235)	-	(3,235)	(3,131)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(3,235)	-	(3,235)	(3,131)
Other gains and losses		-	-	-	-
Net movement in funds		(3,235)	-	(3,235)	(3,131)
Reconciliation of funds:					
Total funds brought forward		1,433	69,077	70,510	73,641
Total funds carried forward		(1,802)	69,077	67,275	70,510

Lewis Car Club  
Summary Income and Expenditure Account  
for the year ended 31 December 2025

	2025 £	2024 £
Income	5,316	5,715
Gross income for the year	<u>5,316</u>	<u>5,715</u>
Expenditure	6,265	6,560
Depreciation and charges for impairment of fixed assets	2,286	2,286
Total expenditure for the year	<u>8,551</u>	<u>8,846</u>
Net expenditure before tax for the year	(3,235)	(3,131)
Net expenditure for the year	<u><u>(3,235)</u></u>	<u><u>(3,131)</u></u>



Lewis Car Club  
Balance Sheet  
at 31 December 2025

Company No. SC226126	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	59,436	61,722
		<u>59,436</u>	<u>61,722</u>
Current assets			
Stocks	11	550	550
Debtors	12	2,150	2,155
Cash at bank and in hand		5,339	9,431
		<u>8,039</u>	<u>12,136</u>
Creditors: Amount falling due within one year	13	(200)	(3,348)
Net current assets		<u>7,839</u>	<u>8,788</u>
Total assets less current liabilities		<u>67,275</u>	<u>70,510</u>
Net assets excluding pension asset or liability		<u>67,275</u>	<u>70,510</u>
Total net assets		<u><u>67,275</u></u>	<u><u>70,510</u></u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		69,077	69,077
		<u>69,077</u>	<u>69,077</u>
Unrestricted funds	14		
General funds		(1,802)	1,433
		<u>(1,802)</u>	<u>1,433</u>
Reserves	14		
Total funds		<u><u>67,275</u></u>	<u><u>70,510</u></u>

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 10 April 2026

And signed on its behalf by:

**Signature:**   
Calum Aird (Apr 19, 2026 18:06:11 GMT+1)

Calum Aird **Email:** call04@hotmail.co.uk

Trustee

10 April 2026

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2% Straight line
Plant	10% Straight line
Computer equipment	25% Straight line

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Charitable activities	5,715	-	5,715
Total	<u>5,715</u>	<u>-</u>	<u>5,715</u>
Expenditure on:			
Other	6,560	2,286	8,846
Total	<u>6,560</u>	<u>2,286</u>	<u>8,846</u>
Net income	<u>(845)</u>	<u>(2,286)</u>	<u>(3,131)</u>
Net income before other gains/(losses)	(845)	(2,286)	(3,131)
Other gains and losses:			
Net movement in funds	<u>(845)</u>	<u>(2,286)</u>	<u>(3,131)</u>
Reconciliation of funds:			
Total funds brought forward	4,564	69,077	73,641
Total funds carried forward	<u><u>3,719</u></u>	<u><u>66,791</u></u>	<u><u>70,510</u></u>

## 4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
General donations	1	1	-
	<u>1</u>	<u>1</u>	<u>-</u>

## 5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Membership fees	200	200	220
Fundraising activities	5,115	5,115	5,495
	<u><u>5,315</u></u>	<u><u>5,315</u></u>	<u><u>5,715</u></u>

6 Analysis of grants

Activity or programme	Total 2025 £	Total 2024 £
WICCI	-	-

Activity or programme	Total 2025 £	Total 2024 £
WICCI	-	-

7 Other expenditure

	Unrestricted £	Total 2025 £	Total 2024 £
Premises costs	2,200	2,200	2,574
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,286	2,286	2,286
General administrative costs	3,745	3,745	3,736
Legal and professional costs	320	320	250
	<u>8,551</u>	<u>8,551</u>	<u>8,846</u>

8 Net expenditure before transfers

	2025 £	2024 £
This is stated after charging:		
Depreciation of owned fixed assets	2,286	2,286

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Land and buildings	Plant	Computer equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2025	114,300	46,313	7,743	168,356
At 31 December 2025	<u>114,300</u>	<u>46,313</u>	<u>7,743</u>	<u>168,356</u>
Depreciation and impairment				
At 1 January 2025	52,578	46,313	7,743	106,634
Depreciation charge for the year	2,286	-	-	2,286
At 31 December 2025	<u>54,864</u>	<u>46,313</u>	<u>7,743</u>	<u>108,920</u>
Net book values				
At 31 December 2025	<u>59,436</u>	<u>-</u>	<u>-</u>	<u>59,436</u>
At 31 December 2024	<u>61,722</u>	<u>-</u>	<u>-</u>	<u>61,722</u>

11 Stocks

	2025	2024
	£	£
Raw materials and consumables	550	550
	<u>550</u>	<u>550</u>
Carrying value analysed by activities	2025	2024
	£	£
0	550	550
	<u>550</u>	<u>550</u>

12 Debtors

	2025	2024
	£	£
Prepayments and accrued income	2,150	2,155
	<u>2,150</u>	<u>2,155</u>

13 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Accruals	200	100
Deferred income	-	3,248
	<u>200</u>	<u>3,348</u>

14 Movement in funds

	At 1 January 2025	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2025 £
Restricted funds:					
Restricted income funds:					
Property fund	69,077	-	-	-	69,077
<i>Total</i>	<u>69,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,077</u>
Unrestricted funds:					
General funds	1,433	5,316	(8,551)	-	(1,802)
Total funds	<u>70,510</u>	<u>5,316</u>	<u>(8,551)</u>	<u>-</u>	<u>67,275</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Property fund                      Facility improvements

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	59,436	59,436
Net current assets	5,748	2,091	7,839
	<u>5,748</u>	<u>61,527</u>	<u>67,275</u>

16 Reconciliation of net debt

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash and cash equivalents	9,431	(4,092)	5,339
	<u>9,431</u>	<u>(4,092)</u>	<u>5,339</u>
Net Debt	<u>9,431</u>	<u>(4,092)</u>	<u>5,339</u>

17 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.



Lewis Car Club  
Detailed Statement of Financial Activities  
for the year ended 31 December 2025

	Unrestricted funds		Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Income and endowments from:				
Donations and legacies				
General donations	1	-	1	-
	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Charitable activities				
Membership fees	200	-	200	220
Fundraising activities	5,115	-	5,115	5,495
	<u>5,315</u>	<u>-</u>	<u>5,315</u>	<u>5,715</u>
Total income and endowments	5,316	-	5,316	5,715
Expenditure on:				
Premises costs				
Light, heat and power	1,410	-	1,410	1,140
Premises repairs and maintenance	790	-	790	1,434
	<u>2,200</u>	<u>-</u>	<u>2,200</u>	<u>2,574</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	2,286	-	2,286	2,286
Depreciation of Plant	-	-	-	-
Depreciation of Computer equipment	-	-	-	-
Bank charges	2	-	2	-
General insurances	2,960	-	2,960	2,885
Stationery and printing	114	-	114	248
Subscriptions	500	-	500	585
Sundry expenses	169	-	169	18
	<u>6,031</u>	<u>-</u>	<u>6,031</u>	<u>6,022</u>
Legal and professional costs				
Audit/Independent examination fees	320	-	320	250
	<u>320</u>	<u>-</u>	<u>320</u>	<u>250</u>
Total of expenditure of other costs	<u>8,551</u>	<u>-</u>	<u>8,551</u>	<u>8,846</u>
Total expenditure	8,551	-	8,551	8,846
Net gains on investments	-	-	-	-
	<u>(3,235)</u>	<u>-</u>	<u>(3,235)</u>	<u>(3,131)</u>
Net expenditure	(3,235)	-	(3,235)	(3,131)

Lewis Car Club  
Detailed Statement of Financial Activities

Net expenditure before other gains/(losses)	(3,235)	-	(3,235)	(3,131)
Other Gains	-	-	-	-
Net movement in funds	(3,235)	-	(3,235)	(3,131)
Reconciliation of funds:				
Total funds brought forward	1,433	69,077	70,510	73,641
Total funds carried forward	(1,802)	69,077	67,275	70,510









# LewisCarClub\_UTR\_31-12-2025\_Accounts

Final Audit Report

2026-04-19

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