

SC048657



| Receipts and payments accounts | | | | | | | |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from | Period start date | | | to | Period end date | | |
| | Day | Month | Year | | Day | Month | Year |
| | 27 | 8 | 2024 | | 27 | 8 | 2025 |

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 | 144 | | | | 144 | 491 |
| Legacies | | | | | - | |
| Grants | 3,275 | | | | 3,275 | 1,000 |
| Receipts from fundraising activities | 1,375 | | | | 1,375 | 1,941 |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | 1,093 | | | | 1,093 | 1,018 |
| Gross receipts from other charitable activities | 2,321 | | | | 2,321 | 2,702 |
| | | | | | - | |
| A1 Sub total | 8,208 | - | - | - | 8,208 | 7,152 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | | - | - | - | 8,208 | 7,152 |
| error | | | | | | |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | 397 | | | | 398 | 148 |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 3,019 | | | | 3,019 | 2,720 |
| Grants and donations | | | | | - | |
| Governance costs: | 5,124 | | | | 5,124 | 2,107 |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | | | | | - | |
| | | | | | - | |
| A3 Sub total | 8,540 | - | - | - | 8,540 | 4,975 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 8,540 | - | - | - | 8,540 | 4,975 |
| Net receipts / (payments) | 8,208 | - | - | - | 8,208 | 7,152 |
| A5 Transfers to / (from) funds | | | | | | |
| | | | | | - | |
| Surplus / (deficit) for year | (332) | - | - | - | (332) | 2,177 |

Section B Statement of balances

| Categories | Details | 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 £ |
|----------------------|--|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year | 10,437 | | | | 10,437 | 8,260 |
| | Surplus / (deficit) shown on receipts and payments account | (332) | | | | (332) | 2,177 |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year | 10,105 | - | - | - | 10,105 | 10,437 |
| | (Agree balances with receipts and payments account(s)) | - | - | - | - | - | - |

| | Details | Fund to which asset belongs | Market valuation to nearest £ | Last year to nearest £ |
|-----------------------|---------|-----------------------------|----------------------------------|---------------------------|
| B2 Investments | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| | Details | Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) to nearest £ | Last year to nearest £ |
|------------------------|---------|-----------------------------|-------------------------------------|--|---------------------------|
| B3 Other assets | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | Total | - | - | - |

| | Details | Fund to which liability relates | Amount due to nearest £ | Last year to nearest £ |
|-----------------------|---------|---------------------------------|----------------------------|---------------------------|
| B4 Liabilities | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

| | Details | Fund to which liability relates | Amount due (estimate) to nearest £ | Last year to nearest £ |
|----------------------------------|---------|---------------------------------|---------------------------------------|---------------------------|
| B5 Contingent liabilities | | | | |
| | | | | |
| | | | | |
| | | Total | - | - |

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

Signature

Print Name

Date of
approval

| | | |
|--|--|--|
| | | |
| | | |

Section C Notes to the Accounts

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

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| |

C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 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) | |
|--|--|

Authority under which paid

£

C3b Trustee remuneration - details

| | |
|--|--|
| | |
| | |
| | |
| | |
| | |

C4a Trustee expenses

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

Number of trustees

£

C4b Trustee expenses - details

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |

C5 Transactions with trustees and connected persons

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
| | | | |
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C6 Other information

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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 £ |
|--------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |
| | reference | - | - | - | reference | reference |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | | | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|--|--------------------------------------|-----------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | | | - | - |
| | reference | - | | | reference | reference |

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 £ |
|--------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |
| | reference error | - | - | - | reference error | reference error |

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 £ |
|--------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |
| | reference error | - | - | - | reference error | reference error |

SC048657

Additional analysis (2)

5 Breakdown of unrestricted funds

| | Unrestricted fund 1 - enter name of fund below | Unrestricted fund 2 - enter name of fund below | Unrestricted fund 3 - enter name of fund below | Unrestricted fund 4 - enter name of fund below | Total unrestricted funds | Total unrestricted funds last period |
|--|---|---|---|---|--------------------------------|---|
| Receipts | | | | | | |
| Donations | | | | | - | |
| Legacies | | | | | - | |
| Grants | | | | | - | |
| 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 | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | - | - | - | - | - | - |
| | | | | | - | |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | | | | | - | |
| Grants and donations | | | | | - | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Sub total | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total payments | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Net receipts / (payments) | - | - | - | - | - | - |
| Transfers to / (from) funds | | | | | | |
| | | | | | - | |
| Surplus / (deficit) for year | - | - | - | - | - | - |
| | | | | | cross ref error | |
| Nature and purpose of funds | | | | | | |
| | | | | | | |

| | | Independent examiner's report on the accounts | | | | | | |
|---|--|--|------|--------------|-----------------|--------|---|--|
| Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages | Charity name | Sanquhar Senior Citizens | | | | | | |
| | Registered charity number | SC048657 | | | | | | |
| | Period start date | | | | Period end date | | | |
| | Day | Month | Year | | Day | Month | Year | |
| | 27 | August | 2024 | to | 27 | August | 2025 | |
| | | | | | | | (remember to include the page numbers of additional sheets) | |
| Respective responsibilities of trustees and examiner Basis of independent examiner's statement | <p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees 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.</p> <p>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 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 accounts.</p> | | | | | | | |
| Independent examiner's statement | <p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have been met.</p> | | | | | | | |
| Signed: Name: Relevant professional qualification(s) or body (if any): Address: | | | | Date: | | | | |
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| | | | | | | | | |
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APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Trustees' Annual Report for the period**

| Period start date | | | | Period end date | | | |
|-------------------|-----|-------|------|-----------------|-----|-------|------|
| | Day | Month | Year | | Day | Month | Year |
| From | 27 | 8 | 2024 | To | 27 | 8 | 2025 |

Office of the Scottish Charity Regulator

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

| |
|--------------------------|
| Sanquhar Senior Citizens |
| |
| SC048657 |
| St. Mary's Street |
| Sanquhar |
| |
| Postcode DG4 6DW |

Names of the charity trustees on date of approval of Trustees' Annual Report

| Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|--------------|-----------------|-----------------------------------|---|
| 1 | Chair | | |
| 2 | | | |
| 3 | Treasurer | | |
| 4 | Secretary | | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |
| | |

Structure, governance and management

Type of governing document

Sanquhar Senior Citizens have a constitution.

Trustee recruitment and appointment

There has been no change to the trustees.

Objectives and activities

Charitable purposes

We aim provide relief to those in need by reason of age through the provision of services for those aged 60 and over aimed at reducing isolation and increasing quality of life. Also to provide recreational facilities by managing and maintaining a hall which can be used by local groups for a variety of activities.

Summary of the main activities in relation to these objects

The committee and trustees together look after and maintain our hall so that it can be used by many organisations within our community. It has disabled access and is used for a fan club, WRI, coffee mornings, meetings and many others.

The committee have two main fund raisers each year. The money raised provides a Christmas party and a summer trip which are attended by around 90 people. The money raised allows us to subsidise the party and trip to keep the cost as low as possible. Transport and support are provided to enable people to attend the party and the committee provide support during the trip.

Achievements and performance

Summary of the main achievements of the charity during the financial period

In 2024 we had a coffee morning in November to raise funds to subsidise our annual Christmas party. Our coffee morning went well and our party was a huge success.

In 2025 we held another coffee morning and provided a summer trip. The numbers on our trip were a bit lower than normal but everyone who went had a lovely day and a lovely meal afterwards.

Our hall continues to be used by groups in the community for social purposes and to hold meetings and events.

Financial review

Brief statement of the charity's policy on reserves

Details of any deficit

Donated facilities and services (if any)

Other optional information

We had to replace our boiler this year. We successfully applied for funding to help with this.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|-----------------------|--|--|
| Signature(s) | | |
| Full name(s) | | |
| Position (e.g. Chair) | | |
| Date | | |

B1 Cash funds

| Statement of balances | 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 | 10,437 | | | | 10,437 | 8,260 |
| Surplus / (deficit) shown on receipts and payments account | (332) | | | | (332) | 2,177 |
| | | | | | - | |
| | | | | | - | |
| Cash and bank balances at end of year | 10,105 | - | - | - | 10,105 | 10,437 |

(Agree balances with receipts and payments account(s))

| | |
|--|--|
| | |
| | |
| | |
| | |
| | |

| Fund to which asset belongs | Market valuation to nearest £ | Last year to nearest £ |
|-----------------------------|----------------------------------|---------------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | | |

[illegible]

| Fund to which asset belongs | Cost (if available) to nearest £ | Current value (if available) to nearest £ | Last year to nearest £ |
|-----------------------------|-------------------------------------|---|---------------------------|
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| Total | | | |

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| Fund to which liability relates | Amount due to nearest € | Last year to nearest € |
|---------------------------------|----------------------------|---------------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | | |

| |
|--|
| |
| |
| |
| |

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

Signature _____

Print Name _____

Date of approval

26-11-2

26-11-2

Independent examiner's report on the accounts

Report to the trustees/members of Charity name Sanquhar Senior Citizens

Registered charity number SC048657

On the accounts of the charity for the period Day 27 Month August Year 2024 to Day 27 Month August Year 2025

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees 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 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 accounts.

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 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have been met.

Signed

Name:

Relevant professional qualification(s) or body (if any):

Address:

Date: 25.11.25

Other optional information

We had to replace our boiler this year. We successfully applied for funding to help with this.

Declaration

The trustees d

Signed on beh

Signa

Full na

Position (e.g. C