

# ***A T B Accountancy Services Ltd***

**Incorporated Financial Accountant**

**125a Dalrymple Street Girvan Ayrshire KA26 9BS**

**Tel: 01465 710007 [www.atb-accountancy.co.uk](http://www.atb-accountancy.co.uk)**

22<sup>nd</sup> October 2025

**FAO the Trustees/Committee Members of Age Concern Girvan**

**Income & Expenditure Account for year ended 31<sup>st</sup> March 2025**

We have completed the Income & Expenditure Account and the Balance Sheet for the year ended 31<sup>st</sup> March 2025. In our professional opinion, it cannot be stated with any degree of certainty that these documents accurately reflect the trading performance of the group in that year. This is due to the incomplete and sporadic nature of the book & record keeping. In particular, our main areas of concern relate to the following.

- The recording of income is inconsistent, with no clear procedures being followed.
- Cash sums are constantly taken from the bank account in round figure amounts with no clear indication of where/how these amounts were spent. It is our suspicion that not all cash receipts have been retained, and this also accounts for the theoretical and high amount of cash in hand. Again, there is no clear indication that any structure or consistency has been applied to recording expenditure.

Unfortunately, this note is almost identical to the note presented to our point of contact for the year ending 31<sup>st</sup> March 2024, where the threat was made not to prepare any further financial statements unless the recording of financial transactions greatly improved. No improvement has been made, and to that end, no further financial documents will be prepared by ATB Accountancy Services Ltd unless it can be clearly demonstrated by 30<sup>th</sup> November 2025 that record keeping has improved to an acceptable standard.

We would be happy to advise on how the required levels of financial controls could be achieved.

Yours faithfully,

ATB Accountancy Services Limited

**Age Concern Girvan**

2 Duff Street  
Girvan - KA26 9AP  
Ayrshire, United Kingdom  
Email : ageconcerngirvan1@aol.com

ATB Accountancy Services Ltd

**Balance Sheet Report**

As on date : 31/03/2025

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**Account****Fixed Assets**

Fixtures & Fittings - Cost b/fwd	£4,958.23
	<b>£4,958.23</b>

**Cash at Bank & in Hand**

Cash Account	£3,831.90
Bank of Scotland acc ending 1969	£7,437.08
	<b>£11,268.98</b>

**Net Assets**

**£16,227.21**

**Capital & Reserves**

Profit & Loss Account b/fwd	£10,747.97
Net Profit for current year	£5,479.24

**Shareholders funds**

**£16,227.21**

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ATB Accountancy Services Ltd

**Profit & Loss Report**

For the period 01/04/2024 to 31/03/2025

<b>Account</b>		
<b>Turnover</b>		
Fee Income		£12,068.92
Other Income		£2,924.35
Donations		£2,596.50
Hall Rental and Bridge		£120.00
Raffles		£1,000.00
Grants		£2,500.00
		<b>£21,209.77</b>
<b>Cost of Sales</b>		
Provisions	£7,243.40	
Other Direct Costs	£1,129.51	
		<b>(£8,372.91)</b>
<b>Gross Profit</b>		<b>£12,836.86</b>
<b>Administrative Expenses</b>		
Accountancy Fees	£300.00	
Light, Heat & Power	£1,858.73	
Cleaning & Laundry	£3,736.91	
Motor Repairs and Servicing	£60.00	
General Travel Expenses	£316.00	
General Insurance	£562.36	
Repairs & Renewals	£513.34	
Stationery & Postage	£10.28	
		<b>(£7,357.62)</b>
<b>Operating Profit</b>		<b>£5,479.24</b>
<b>Profit on ordinary activities before taxation</b>		<b>£5,479.24</b>
<b>Net Profit</b>		<b>£5,479.24</b>

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	31	03	2024	To	31	03	2025

Reference and administration details

Charity name	Age Concern Girvan SCIO
Other names charity is known by	
Registered charity number	SCIO – SC050839
Charity's principal address	
	Postcode KA26 0DS

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		Chairperson		
2		Vice Chairperson		
3		Secretary		
4		Treasurer		
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

Constitution

Trustee recruitment and appointment

Trustee are remunerated for any reasonable expenses occurred while helping to achieve the charities purposes

## Objectives and activities

Charitable purposes

"the advancement of citizenship or community development",

"the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage"

Summary of the main activities in relation to these objects

We open on a Monday and Friday and provide a homecooked three course meals.

**APPENDIX 1****Achievements and performance**

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

**Financial review**

Brief statement of the charity's policy on reserves

Details of any deficit	N/A
Donated facilities and services (if any)	N/A

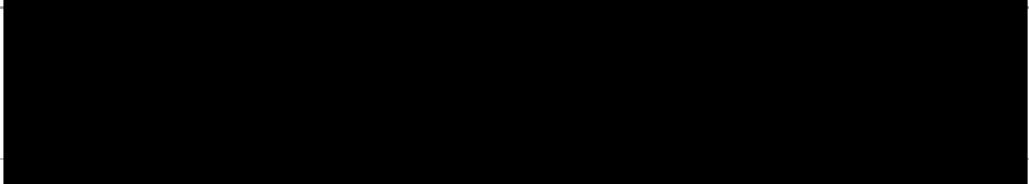
APPENDIX 1

Other optional information

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)

Chairperson

Treasurer

Date

08 Jan 2026

8/1/26