

**Receipts and Payments account
for the Year Ended
31st December 2025
FOR
Denny & Bonnybridge Men's Shed**

Curle & Co
Chartered Accountants
22 Backbrae Street
Kilsyth
G65 0NH

Denny & Bonnybridge Men's Shed

SC47350



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Jan	2025		31	Dec	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3,435				3,435	4,347
Legacies					-	-
Grants	7,323				7,323	580
Receipts from fundraising activities	2,676				2,676	2,049
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	13,434	-	-	-	13,434	6,976
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	13,434	-	-	-	13,434	6,976
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	8,224				8,224	6,996
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other		7,800			7,800	-
					-	-
A3 Sub total	8,224	7,800	-	-	16,024	6,996
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	8,224	7,800	-	-	16,024	6,996
Net receipts / (payments)	5,210	(7,800)	-	-	(2,590)	(20)
A5 Transfers to / (from) funds					-	-
Surplus / (deficit) for year	5,210	(7,800)	-	-	(2,590)	(20)

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	£
	CVS Falkirk Council	1	7,000
	Scottish Community	1	323
Total			7,323

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)

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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)

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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 (£)

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 £
Misc/Anon	3,435				3,435	4,347
					-	-
					-	-
					-	-
Total	3,435	-	-	-	3,435	4,347

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Foundation Scotland - Denny & District Community Fund		-	-	
Royal Bank of Scotland	-		-	500
CVS Falkirk Council	7,000		7,000	80
Scottish Community	323		323	-
Total	7,323	-	7,323	580

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 £
Sales of Products	2,676				2,676	2,049
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	2,676	-	-	-	2,676	2,049

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 £
Equipment	674				674	909
Materials	2,153				2,153	989
Misc	1,101				1,101	262
Donations	40				40	6
Heat & Light	1,778				1,778	2,833
Insurance	1,301				1,301	714
Telephone/Internet	766				766	902
Wastage	386				386	381
Subscription fees	25				25	-
					-	-
					-	-
Total	8,224	-	-	-	8,224	6,996

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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	3,435				3,435	4,347
Legacies					-	-
Grants	7,323				7,323	80
Receipts from fundraising activities	2,676				2,676	2,049
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	13,434	-	-	-	13,434	6,476
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	13,434	-	-	-	13,434	6,476
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	8,224				8,224	6,996
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	8,224	-	-	-	8,224	6,996
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	8,224	-	-	-	8,224	6,996
Net receipts / (payments)	5,210	-	-	-	5,210	(520)
Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	5,210	-	-	-	5,210	(520)

Nature and purpose of funds

Denny & Bonnybridge Men's Shed

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	500
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	-	-	-	-	-	500
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	500
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations	7,800				7,800	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	7,800	-	-	-	7,800	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	7,800	-	-	-	7,800	-
Net receipts / (payments)	(7,800)	-	-	-	(7,800)	7,800
Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(7,800)	-	-	-	(7,800)	7,800

Nature and purpose of funds

Foundation Scotland - Denny & District community fund

Denny & Bonnybridge Men's Shed

Statement of Income & Expenditure

Year ending 31st December 2025

	2025	2024
<u>Receipts</u>		
Donations	3,435.15	4,347.08
Sales	2,676.05	2,049.28
Grants	7,323.10	580.00
Total	<u>13,434.30</u>	<u>6,976.36</u>
<u>Payments</u>		
Repairs/Equipment	673.78	909.14
Purchases	2,152.73	988.88
Donations	40.00	5.93
Misc	1,101.37	261.42
Heat & Light	1,777.60	2,832.97
Insurance	1,301.43	714.22
Telephone/Internet	766.17	902.01
Wastage	386.48	381.48
Subscription fees	25.00	0.00
Grant refund	7,800.00	
Total	<u>16,024.56</u>	<u>6,996.05</u>
Surplus/(Deficit)	<u>(2,590.26)</u>	<u>(19.69)</u>

Statement of Balances

As At 31st December 2025

Opening Balance	17,629.37	17,649.06
Surplus/(Deficit)	(2,590.26)	(19.69)
Closing Balance	<u>15,039.11</u>	<u>17,629.37</u>
Represented by :		
Bank of Scotland Account	14,317.27	17,163.85
Cash on Hand	721.84	465.52
Total	<u>15,039.11</u>	<u>17,629.37</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DENNY & BONNYBRIDGE MEN'S SHED**

I report on the accounts of Denny & Bonnybridge Men's Shed for the year ended 31 December 2025, which comprise the statement of financial activities, the balance sheet and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the charities and trustee investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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 accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations (as amended). 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 seeking explanations from you as 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, and
 - to prepare accounts 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.

Furthermore, I would advise that I have no concerns regarding the cash and bank position of the charity.

Gareth G Curle

Gareth G Curle CA
Curle & Co. Chartered Accountants
22 Backbrae Street
Kilsyth
G65 0NH

Date 13th August 2026