BRIDGETON BOOKKEEPING

Independent examiner's report to the trustees of Alford & District Men's Shed

I report on the accounts of the club for the year ended 31st March 2026.

Respective responsibilities of trustees and examiner

The club'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 club 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the club 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 view given by 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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Name: Gordon Gunn

Relevant Professional qualification/professional body: AAT

Address: 48 Main Street, Alford AB33 8PX

Date: 30th September 2026

Signature: 

Alford & District Men's Shed

OSCR Scottish Charity Regulator www.oscr.org.uk Registered SCIO SC045341

Treasurer's Report for Financial Year 2025/2026

Category	Income	Expenditure
Admin		2411.20
Allotments/Greenhouse*	1536.00	456.33
Catering	3350.72	721.81
Donations	5296.12	
Electricity	1648.40	2479.48
Equipment Purchases**		9863.05
Fuel Oil		444.11
Grants	2881.42	
Hygiene/Cleaning		88.59
Insurance		2143.74
Maintenance		3083.24
Material Purchases		2879.07
Miscellaneous		914.19
Projects	6039.80	
Rents	3590.60	
Sale of Scrap	613.00	
	24956.06	25484.81

* Includes allotment rents for 2026/2027 paid in March 2026
**Grant of £4965.00 for Extraction system was recieved in previous in previous year.

Opening Bank Balances 1/4/2025	£ 29,071.33
Closing Bank Balances 31/3/2026	£ 30,398.09

B. Adams
Treasurer, Alford & District Men's Shed