

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Breadalbane Men's Shed

Registered charity number

SC047015

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
07	01	2025	to	06	01	2026

Set out on pages

1 - 6

(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 [other than that disclosed on the attached page*]

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 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.

Signed:

Name:

Date:

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

Address:

6 THE BEECHES
KENMORE ROAD
ABERFELDY PH15 2BZ

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

Enter charity name below

Enter SC No.

Breadalbane Men's Shed

SC047015



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	07	01	2025		06	01	2026

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	2 452				2 452	752
Legacies					-	
Grants	900	1 720			2 620	1 450
Receipts from fundraising activities	1 247				1 247	1 130
Gross trading receipts	641				641	
Income from investments other than land and buildings	31				31	7
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	1 026
					-	
A1 Sub total	5 271	1 720			6 991	4 365
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total					-	-
Total receipts	5 271	1 720			6 991	4 365
A3 Payments						
Expenses for fundraising activities	164		-	-	164	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2 489	1 060			3 549	6 234
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	569				569	
					-	
A3 Sub total	3 222	1 060			4 282	6 234
A4 Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
A4 Sub total					-	-
Total payments	3 222	1 060	-		4 282	6 234
Net receipts / (payments)	2 049	660	-	-	2 709	(1 869)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2 049	660	-	-	2 709	(1 869)

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	3 049	1 500			4 549	6 417
	Surplus / (deficit) shown on receipts and payments account	2 049	660			2 709	(1 868)
						-	
						-	
	Cash and bank balances at end of year	5 098	2 160			7 258	4 549
	(Agree balances with receipts and payments account(s))					-	1

	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					
		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

<i>Phil Richards</i>	P B Richards	

Section C Notes to the Accounts

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

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)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

Breadalbane Men's Shed

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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 £
Individual donations	2 452				2 452	752
					-	
					-	
Total	2 452	-	-	-	2 452	752

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Perth and Kinross Council	900				900	
Basil Death Fund		1 720			1 720	
					-	1 450
					-	
Total	900	1 720			2 620	1 450

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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 £
Repairs for community					-	1 026
Thrift Shop	1 247				1 247	1 130
Interest	31				31	7
Christmas market	641				641	
					-	
					-	
					-	
Total	1 919	-	-	-	1 919	2 163

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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 £
Expenses for fundraising activities	164				164	2 640
Scottish Men's Shed Association Membership	25				25	50
Insurance	569				569	739
Electricity	470				470	397
Architects Fees					-	
Building Warrant fee					-	
Groundworks					-	
Structural engineer fees					-	
Materials	1 994				1 994	1 066
Tools		1 060			1 060	1 342
					-	
Total	3 222	1 060	-	-	4 282	6 234

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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	2 452				2 452	752
Legacies					-	
Grants	900				900	-
Receipts from fundraising activities	1 247				1 247	
Gross trading receipts	641				641	
buildings	31				31	7
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	2 156
Sub total	5 271	-	-	-	5 271	2 915
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	5 271	-	-	-	5 271	2 915
Payments						
Expenses for fundraising activities	164				164	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2 489				2 489	2 673
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Insurance	569				569	
Sub total	3 222	-	-	-	3 222	2 673
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	3 222	-	-	-	3 222	2 673
Net receipts / (payments)	2 049	-	-	-	2 049	242
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2 049	-	-	-	2 049	242

Nature and purpose of funds

Breadalbane 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	1 720				1 720	1 450
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	1 720	-	-	-	1 720	1 450
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1 720	-	-	-	1 720	1 450
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1 060				1 060	3 561
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	1 060	-	-	-	1 060	3 561
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1 060	-	-	-	1 060	3 561
Net receipts / (payments)	660	-	-	-	660	(2 111)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	660	-	-	-	660	(2 111)

Nature and purpose of funds

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