OSCR
Scottish Charity Regulator

Arbroath Men's Shed SC047157

Receipts and payments accounts

For the period from 01 March 2023 to 28 February 2024

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	1,853				1,853	1,000
Legacies					-	
Grants	882				882	-
Receipts from fundraising activities	7,123				7,123	11,449
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Other	-				-	
A1 Sub total	9,858	-	-	-	9,858	12,449
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	9,858	-	-	-	9,858	12,449
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,112				4,112	4,902
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	360				360	
Preparation of annual accounts					-	
Legal costs					-	
Other	5,207				5,207	2,842
					-	
A3 Sub total	9,679	-	-	-	9,679	7,744
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	712	7,238			7,950	956
Purchase of investments					-	
A4 Sub total	712	7,238	-	-	7,950	956
Total payments	10,391	7,238	-	-	17,629	8,700
Net receipts / (payments)	(533)	(7,238)	-	-	(7,771)	3,749
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(533)	(7,238)	-	-	(7,771)	3,749

Arbroath Men's Shed

SC047157

Section B Statement of balances

B1 Cash funds

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 £
Cash and bank balances at start of year	8,613	7,238			15,851	12,102
Surplus / (deficit) shown on receipts and payments account	(533)	(7,238)			(7,771)	3,749
					-	
					-	
Cash and bank balances at end of year	8,080	-	-	-	8,080	15,851

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

B2 Investments

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

B3 Other assets

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Plant and machinery	Restricted	13,692		6,454
	Unrestricted	2,569		1,857
	Total	16,261	-	8,311

B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Trade creditors	Unrestricted	1,268	
	Total	1,268	-

B5 Contingent liabilities

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

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

Signature	Print Name	Date of approval
[redacted]		4 Sept
		4 Sept

Arbroath Men's Shed SC047157

Section C Notes to the Accounts

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

The Trustees maintain a single unrestricted fund for the day-to-day running of the shed. This fund is used at the discretion of the Trustees in the furtherance of the aims of the charity. Restricted funds may only be used for specific purposes as defined by the donor. These funds are to be used to purchase machinery by the charity, certain overheads and for the refurbishment of the charity's premises.

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

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

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

Arbroath Men's Shed

SC047157

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 £
Membership fee					-	-
General donations	1,853				1,853	1,000
Angus Council	-				-	
					-	
Total	1,853	-	-	-	1,853	1,000

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Angus Council	882	-	882	
		-	-	-
		-	-	-
		-	-	-
			-	-
			-	-
Total	882	-	882	-

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	-	-	-	-	-	-

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 £
Purchase of small tools and materials	3,857				3,857	3,474
Repairs	255				255	328
Cleaning	-				-	1,100
	-				-	
	-				-	-
	-				-	-
	-				-	-
	-				-	-
	-				-	-
	-				-	-
Total	4,112	-	-	-	4,112	4,902

SC047157

Additional analysis (2)

5 Breakdown of unrestricted funds

	General fund				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,853				1,853	
Legacies					-	
Grants	882				882	
Receipts from fundraising activities	7,123				7,123	11,449
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	9,858	-	-	-	9,858	11,449
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	9,858	-	-	-	9,858	11,449
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,112				4,112	4,902
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	360				360	
Preparation of annual accounts					-	
Legal costs					-	
Other	5,207				5,207	2,842
					-	
Sub total	9,679	-	-	-	9,679	7,744
Payments relating to asset and investment movements						
Purchases of fixed assets	712				712	
Purchase of investments					-	
Sub total	712	-	-	-	712	
Total payments	10,391	-	-	-	10,391	7,416
Net receipts / (payments)	(533)	-	-	-	(533)	4,033
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(533)	-	-	-	(533)	4,033

Nature and purpose of funds

This fund is used at the discretion of the Trustees in the furtherance of the aims of the charity.

Arbroath Men's Shed

SC047157

Additional analysis (3)

6 Breakdown of restricted funds

Receipts	DTA Scotland Donation	National Lottery Grant	Awards for all	Groundwork uk	Total restricted funds	Total restricted funds last period
Donations						
Legacies					-	1,000
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	-	-	-	-	-	1,000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	1,000
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	328
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
Sub total	-	-	-	-	-	328
Payments relating to asset and investment movements						
Purchases of fixed assets		4,085	2,153	1,000	7,238	956
Purchase of investments					-	
Sub total	-	4,085	2,153	1,000	7,238	956
Total payments	-	4,085	2,153	1,000	7,238	1,284
Net receipts / (payments)	-	(4,085)	(2,153)	(1,000)	(7,238)	(284)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	(4,085)	(2,153)	(1,000)	(7,238)	(284)

Nature and purpose of funds

These funds are to be used to purchase machinery by the charity, certain overheads and for the refurbishment of the charity's new premises.

APPENDIX 1

OSCR

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	01	March	2023	To	28	February	2024

Reference and administration details

Charity name	Arbroath Men's Shed
Other names charity is known	
Registered charity number	**SC047157**
Charity's principal address	[redacted]

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	[redacted]			
2				
3				
4				
5				

Type of governing document	The charity is a Scottish Charitable incorporated organisation (SCIO). It was registered in its current legal form on 7th February 2017. The charity was previously an unincorporated association but changed its legal form to a SCIO. It has a single tier structure and as such the trustees are members of the charity.
Trustee recruitment and appointment	The management committee, which meet on the last Thursday of each month are the charity's trustees. Membership of the management committee is open to all Arbroath Men's Shed members. Trustees are elected at the Annual General Meeting which is held in April . There must be a minimum of five and a maximum of eight trustees.

Objectives and activities

Charitable purposes	Arbroath Men's Shed is a community project which is being managed by members who are residents of Arbroath. The purpose of the Shed is to help local men find a new and purposeful way to spend their time. Our constitution states our aim is to address the social, health and wellbeing of men of all ages and backgrounds living in Arbroath and surrounding areas. By creating, developing and maintaining facilities in which men can meet and jointly or individually pursue creative, physical and recreational
Summary of the main activities in relation to these objects	Arbroath Men's Shed use premises at the Arbroath Business Centre which have been fitted out by members which include workshops and a social area. Members are allowed to work on projects themselves, for products to be sold on behalf of the charity or for the benefit of other local charities. Members may also be attending for a tea or coffee or social interaction.

APPENDIX 1

Achievements and performance

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

Full name(s [redacted]		

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of
Charity name
Arbroath Men's Shed

Registered charity number
SC047157

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	March	2023	**to**	28	02	2024

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 not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper [redacted]nts to be reached.

Signed: [redacted] **Date:** 06/09/2024

Name:

Relevant professional qualification(s) or body (if any): F.C.C.A

Address: [redacted]

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	