

**Receipts and Payments account
for the Year Ended
31st December 2024
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	2024		31	Dec	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	4,347				4,347	4,698
Legacies					-	-
Grants	80	500			580	7,800
Receipts from fundraising activities	2,049				2,049	3,366
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	6,476	500	-	-	6,976	15,864
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	6,476	500	-	-	6,976	15,864
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	6,996				6,996	9,793
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	6,996	-	-	-	6,996	9,793
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	6,996	-	-	-	6,996	9,793
Net receipts / (payments)	(520)	500	-	-	(20)	6,071
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(520)	500	-	-	(20)	6,071

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	9,849	7,800			17,649	11,135
	Surplus / (deficit) shown on receipts and payments account	(520)	500			(20)	6,071
						-	
						-	
	Cash and bank balances at end of year	9,329	8,300	-	-	17,629	17,206
	(Agree balances with receipts and payments account(s))						

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
approval30/7/25
30:7:25

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

[illegible][illegible]

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	£

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

[illegible]

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Denny & Bonnybridge 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 £
Misc/Anon	4,347				4,347	4,698
					-	-
					-	-
					-	-
Total	4,347	-	-	-	4,347	4,698

reference

reference

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		500	500	
Royal Bank of Scotland	80		80	7,800
			-	-
			-	-
Total	80	500	580	7,800

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	2,049				2,049	3,366
					-	-
					-	-
					-	-
					-	-
					-	-
Total	2,049	-	-	-	2,049	3,366

reference error

reference error

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	909				909	3,119
Materials	989				989	1,141
Misc	262				262	905
Donations	6				6	45
Heat & Light	2,833				2,833	2,710
Insurance	714				714	564
Telephone/Internet	902				902	613
Wastage	381				381	671
Subscription fees	-				-	25
					-	-
Total	6,996	-	-	-	6,996	9,793

Additional analysis (2)

5 Breakdown of unrestricted funds

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	4,347				4,347	4,698
Legacies					-	-
Grants	80				80	-
Receipts from fundraising activities	2,049				2,049	3,366
Gross trading receipts					-	-
buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	6,476	-	-	-	6,476	8,064
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	6,476	-	-	-	6,476	8,064
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	6,996				6,996	9,793
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	6,996	-	-	-	6,996	9,793
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	6,996	-	-	-	6,996	9,793
Net receipts / (payments)	(520)	-	-	-	(520)	(1,729)
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(520)	-	-	-	(520)	(1,729)

Nature and purpose of funds

SO_2	0.76				0.76	
Ss	0				0	
NO_x	0.08				0.08	
TSS	0.11				0.11	
Pb	0.01				0.01	
Hg	0.00				0.00	

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				500	7,800
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	-	-	-	500	7,800
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	500	-	-	-	500	7,800
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	500	-	-	-	500	7,800
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	500	-	-	-	500	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 2024

	2024	2023
Receipts		
Donations	4,347.08	4,698.20
Sales	2,049.28	3,366.20
Grants	580.00	7,800.00
Total	6,976.36	15,864.40
Payments		
Repairs/Equipment	909.14	3,119.49
Purchases	988.88	1,140.60
Donations	5.93	45.00
Misc	261.42	905.34
Heat & Light	2,832.97	2,709.67
Insurance	714.22	563.38
Telephone/Internet	902.01	613.48
Wastage	381.48	671.02
Subscription fees	0.00	25.00
Total	6,996.05	9,792.98
Surplus/(Deficit)	(19.69)	6,071.42

Statement of Balances

As At 31st December 2024

Opening Balance	17,649.06	11,577.64
Surplus/(Deficit)	(19.69)	6,071.42
Closing Balance	17,629.37	17,649.06
Represented by :		
Bank of Scotland Account	17,163.85	17,591.21
Cash on Hand	465.52	57.85
Total	17,629.37	17,649.06

**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 2024, 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

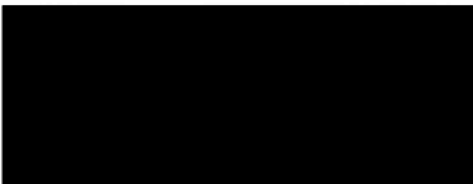
In connection with my examination, no matter has come to my attention:

- (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.



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

Date 25th August 2025