

2024/2025 Analysis Sheet - Income & Expenditure

Organisation Name
Scottish Charity No.

Lauderdale Community Shed
SC048013

Income	2024/5	2023	Expenditure	2024/5	2023
Memberships			Electricity	£597.61	£84.16
Donations	£656.00	£437.00	Ground Rent	£1.00	£1.00
Sale of Goods	£43.00	£377.57	Insurance	£497.64	£420.33
	£2,837.00	£1,187.20	Safety Checks	£0.00	£0.00
			Rates	£397.45	£0.00
Grants/Donations			Supplies	£2,260.54	£581.08
Grants	£4,059.00	£0.00	Equipment Purchase	£3,959.79	£2,518.54
Rates (Refund)	£397.45	£0.00	Repairs	£0.00	£103.53
Fundraising	£415.50	£722.50	Fundraising Expenditure	£0.00	£12.50
			Membership Fees	£25.00	£25.00
			Entertainment	£0.00	£333.83
			Construction	£0.00	£21,021.33
Actual Total Income	£8,407.95	£2,724.27	Actual Expenditure	£7,739.03	£25,101.30

Balance Sheet

Opening Balances as at start of January 2024

Current Account	£1,947.01
Liabilities	£0.00
Cash in hand	£399.28
	£2,346.29

Closing Balances as at end of March 2025

Current Account	£4,018.88
Liabilities	-£1,475.75
Cash in hand	£757.28
	£3,300.41

Surplus/deficit for the year 2024

£668.92

Note

Financial 'Year' extended to end March 2025 to align with normal Financial Year

Organisation Name
Scottish Charity No.
Payments for the year ended

**Lauderdale Community Shed
SC048013
2024/5**

Expenditure																
Doc no	Date	Item	Cheque	Bank	Unpaid Expense	Electricity	Ground Rent	Insurance	Safety checks	Rates	Supplies	Equipment purchase	Repairs	Fundraising expenses	Member ship	Bank Charges
January 2024																
1	08.01.24	LCLC Electricity (Dec 23)	000166		£22.85	£22.85										ok
2	19.01.24	Callipers - 1 Axminster	000078		£21.56						£136.40	£21.56				ok
3	17.01.24	32.4m Red Pine MKM														ok
4	26.01.24	Gmder, etc G&S Supplies	000167		£1,983.91							£1,072.91				ok
5	26.01.24	Latha Filings Yandies										£754.60				ok
6	26.01.24	Oval nails, drill bits Screwfix	000078		£7.63						£7.63					ok
7	31.01.24	Brass Hinges, Screwfix	000078		£36.90						£36.90					ok
February 2024																
8	05.02.24	Brass screws Screwfix	000078		£7.99						£7.99					ok
9	06.02.24	SBC Non-Domestic Rates	000168		£397.45					£397.45						ok
10	06.02.24	T20 Bits, Woodscrews	000078		£9.06						£9.06					ok
11	06.02.24	Oval nails Screwfix	000078		£4.39						£4.39					ok
12	06.02.24	SNMSA Membership	000078		£25.00										£25.00	ok
13	13.02.24	Woodscrews x 2 boxes	000078		£8.99						£8.99					ok
March 2024																
14	06.03.24	Master Lock Key Safe Screwfix	000078		£30.99							£30.99				ok
15	07.03.24	Butt Hinges Screwfix	000078		£36.90						£36.90					ok
16	13.03.24	Paint & fixings	000172		£65.55						£65.55					receipt mislat
17	13.03.24	Paint & fixings	000171		£9.95						£9.95					ok
18	06.03.24	LCLC Electricity (Jan/Feb 24)	000169		£72.62	£72.62										ok
19	08.03.24	Nestbox Timber	000170		£127.51						£127.51					receipt mislat
20	15.03.24	Paint			£5.98						£5.98					ok
21	12.03.24	Paint and Sundries									£24.82					ok
22	12.03.24	Hammerite Paint (G	000172		£14.99						£14.99					ok
23	12.03.24	Drill Press Handles			£19.86						£19.86					ok
24	14.03.24	Hardware	000173		£25.78						£25.78					ok
25	19.03.24	Timber (	000174		£106.09						£106.09					ok
26	19.03.24	Bedding Plants			£8.00						£8.00					cash purchas
27	27.03.24	Restorer, Wax (	000175		£17.53						£17.53					ok
April 2024																
28	10.04.24	LCLC Electricity (March)	000176		£20.00	£20.00										ok
29	10.04.2	Screws + Xdriver bits			£20.71						£20.71					ok
30	23.04.24	M12 Nutst & Bolts			£8.06						£8.06					ok
31	25.04.24	Wood Filler (			£8.00						£8.00					ok
32	30.04.24	Cabin Shelving			£79.98							£79.98				ok
33	25.04.24	Insurance	000062		£497.64			£497.64								ok
May 2024																
34	02.05.24	LCLC Electricity (Apri	000177		£19.62	£19.62										ok
35	20.04.24	Pillar Drill	000179		£272.97							£272.97				ok
36	05.05.24	Racking (	000178		£21.99						£21.99					ok
37	23.05.24	Hardware	000180		£13.36						£13.36					ok

2024/5 Analysis Sheet - Expenditure 2/3

Lauderdale Community Shed
SC048013
2024/5

Organisation Name
Scottish Charity No.
Payments for the year ended

Expenditure																
Doc no	Date	Item	Cheque	Bank	Unpaid Expense	Electricity	Ground Rent	Insurance	Safety checks	Rates	Supplies	Equipment purchase	Repairs	Fundraising expenses	Member ship	Bank Charges
June 2024																
38	04.06.24	LCLC Electricity (June)	000063	£4.45		£4.45										ok
39	05.06.24	Band saw Blades	000064	£55.87							£55.87					ok
40	10.06.24	DJ Evans Thread Adaptor		£18.98	£18.98							£18.98				ok
41	12.06.24	Saracen Clamps		£24.18	£24.18						£24.18					ok
42	13.06.24	MKM Timber		£240.10	£240.10						£240.10					ok
43	12.06.24	Supplies (TN)		£45.16	£45.16						£45.16					ok
44	13.06.24	Screwfix Abrasives		£14.97	£14.97						£14.97					ok
45	11.06.24	Tormek Jig		£53.90	£53.90							£53.90				ok
July 2024																
46	03.07.24	cheque spoil	000065													ok
47	03.07.24	LCLC Electricity (June)	000066	£3.88		£3.88										ok
48	04.07.23	LCLC Electricity (Adjustment)	000068	£34.00		£34.00	£1.00									ok
49	03.07.26	LCLC (Ground Rent)	000067	£1.00												ok
50	17.07.24	Weed Control Fabric		£7.99							£7.99					receipt mislaid, goods
51	25.07.24	Hammerite	000070	£21.95							£21.95					ok
August 2024																
52	01.08.24	LCLC Electricity (July)	000069	£9.23		£9.23										ok
53	13.08.24	Timber Framing - Robertsons ()	000071													uncashed chq lost and
54	12.08.24		000070	£29.94							£29.94					ok
55	11.08.24	Copper Rivets		£6.99	£6.99						£6.99					ok
56	08.08.25	Hammerite Paint		£22.00	£22.00						£22.00					ok
57	22.08.24	Dust Handling - Axminster		£200.01	£200.01							£200.01				ok
September 2024																
58	10.09.24	LCLC Electricity (August)	000072	£13.18		£13.18										ok
59	11.09.24	Xmas decorations		£19.21	£19.21						£19.21					ok
60	12.09.24	Dust Handling - Axminster		£286.34	£286.34							£286.34				ok
61	16.09.24	Whiteboards	000073	£22.95							£22.95					ok
62	25.09.24	Postbox	000074	£16.99							£16.99					ok
October 2024																
63	02.10.24	LCLC Electricity (September)	000075	£28.80		£28.80										ok
64	24.10.24	MKM Timber (TN)		£135.22	£135.22						£135.22					ok
65	21.10.24	Hose Clips (TN)		£9.66	£9.66						£9.66					ok
66	13.10.24	Hose Clips (TN)		£13.98	£13.98						£13.98					ok
67	21.10.24	Gift Glass (TN) -		£15.99	£15.99						£15.99					ok
68	21.10.24	Gift Whisky (TN)		£28.00	£28.00						£28.00					receipt mislaid, goods
November 2024																
69	05.11.24	LCLC Electricity (October)	000076	£65.94		£65.94										ok
70	07.11.24		000077	£58.80							£58.80					receipt mislaid, goods
71	27.11.24	Timber Supplies	000078	£189.41												ok
72	15.11.24	Lathe Bed Ext. Long tool rest	000079	£149.56								£149.56				ok
December 2024																
73	05.12.24	LCLC Electricity (November)	000081	£95.00		£95.00										ok
74	05.12.24	Craft Supplies	000080	£42.14							£42.14					ok
75	13.12.24	TCT Circular Saw Blade (TN)		£14.99	£14.99						£14.99					ok
76	17.12.24	Clock (TN)		£10.99	£10.99						£10.99					ok

Organisation Name	Scottish Charity No.	Payments for the year ended
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**Lauderdale Community Shed
SC048013
2024/5**

Expenditure																
Doc no	Date	Item	Cheque	Bank	Unpaid Expense	Electricity	Ground Rent	Insurance	Safety checks	Rates	Supplies	Equipment purchase	Repairs	Fundraising expenses	Member ship	Bank Charges
January 2025																
77	07.01.25	LCLC Electricity (December)	000082	£33.33		£33.33										
78	16.01.25	Table Saw	000084	£939.99								£939.99				
79	14.12.24	Band saw Upgrade	000083	£78.00								£78.00				
80	18.01.25	M8 Carriage Bolts and Nuts		£24.28	£24.28						£24.28					
81	31.01.25	Coat Hooks		£8.99	£8.99						£8.99					
82	06.02.25	MKM Timber		£165.06	£165.06						£165.06					
February 2025																
83	06.02.25	LCLC Electricity (January)	000085	£109.56		£109.56										
84	26.02.25	Saw Blade, Suicide Knob (TR)	000086	£27.98							£27.98					
March 2025																
85	03.03.25	LCLC Electricity (February)	000087	£65.15		£65.15										
86	08.03.25	First Aid plasters									£8.54					
87	18.03.25	Paint brushes, Thinners	000088	£242.31							£16.00					
88	21.03.25	Timber									£217.77					
Totals: January 2024 - March 2025																
				£7,739.03	£1,475.75	£597.61	£1.00	£497.64	£0.00	£397.46	£2,260.54	£3,989.79	£0.00	£0.00	£25.00	£0.00

2024/5 Analysis Sheet - Grant C - Income & Expenditure

National Lottery Community Fund

Organisation Name
Scottish Charity No.

Lauderdale Community Shed
SC048013

Grants/Donations	2024/5	2023	Expenditure	2024/5	2023
National Lottery Community Fund	£4,059.00	£0.00	Grinder & Accessories	£1,072.91	£0.00
			Lathe Accessories	£754.60	£0.00
			Lathe	£1,149.47	£0.00
			Pillar Drill	£272.97	
			Dust/Air Handling #1	£200.01	
			Dust/Air Handling #2	£286.34	
Actual Total Income	£4,059.00	£0.00	Actual Expenditure	£3,736.30	£0.00
Balance Sheet					
Opening Balance at start of period 2024/25			Closing Balance at end of period 2024/25		
Grant C Account	£4,059.00		Grant C Account	£322.70	
Cash in hand	£0.00		Cash in hand	£0.00	
	£4,059.00			£322.70	
Surplus/deficit for the period 2024/5	£322.70				

2024/5 Analysis Sheet - Income 1/3

Organisation Name
Scottish Charity No.
Payments for the year ending

Lauderdale Community Shed
SC048013
2024/5

Doc no	Date	Item	Inv N°/ credit slip	Bank	Cash	Membership	Donations	Rates	Grant C	Fundraising	Sale of Goods	Bank Interest
January 2024												
1	01.01.24	Cash Brought Forward from 2023			£399.28							confirmed
2	05.01.24	Lottery Community Fund		£4,059.00					£4,059.00			Deposited 11.05.25
3	19.01.24	Membership Fee - [REDACTED]			£36.00	£36.00						confirmed
4	19.01.24	Membership Fee - [REDACTED]			£36.00	£36.00						
5	19.01.24	Membership Fee - [REDACTED]			£36.00	£36.00						
6	19.01.24	Membership Fee - [REDACTED]			£36.00	£36.00						
7	19.01.24	Membership Fee - [REDACTED]			£36.00	£36.00						
8	26.01.24	Membership Fee - [REDACTED]			£40.00	£36.00	£4.00					
February 2024												
9		Window Cleaning			£10.00						£10.00	
10		Bench Repair			£50.00						£50.00	
11		Marogany chair repair - [REDACTED]			£20.00						£20.00	
12		Bird Box			£20.00						£20.00	
13		Chair repair			£20.00						£20.00	
14	24.02.24	Birkhill (Bird Box Kits)	INV 2024-1	£300.00							£300.00	
March 2024												
15	14.03.24	Bird Box [REDACTED]			£15.00						£15.00	
16	21.03.24	Donation			£5.00		£5.00					
17	21.03.24	Stool Frame			£10.00						£10.00	
18	21.03.24	Bird Box / Bat Box			£30.00						£30.00	
19	21.03.24	3 Bird Boxes (Lauder in Bloom)			£45.00						£45.00	
20	25.03.24	Earlston CC (Bird/Bat Boxes)	500018	£72.00							£72.00	
April 2024												
21	12.04.24	2 Tailor's Clippers	500020		£20.00						£20.00	
22	12.04.24	1 Planter - [REDACTED]			£20.00						£20.00	
23	10.04.24	Cash in March	500019	£340.00	-£340.00							
24	15.04.24	Timber Sales DB	500020		£60.00						£60.00	
25	15.04.24	Owl Box + bird boxes			£40.00						£40.00	
26	15.04.24	Pol Stand			£30.00						£30.00	
27	15.04.24	Hedgehog Box			£20.00						£20.00	
28	16.04.24	Drawer Refurb			£15.00						£15.00	
29	16.04.24	Bird Box			£20.00						£20.00	
May 2024												
30	06.06.24	Spinning Wheel			£15.00						£15.00	
31	10.05.24	Dropdown Bar			£90.00						£90.00	
32	11.05.24	Timber Sales [REDACTED]			£10.00						£10.00	
33	28.05.24	Chair Repair			£30.00						£30.00	
34	17.04.24	Cash in April	500020	£465.00	-£465.00							
June 2024												
35	01.06.24	Picture Frame			£5.00						£5.00	
36	03.06.24	Garden Chairs Refurb			£90.00						£90.00	
37	10.06.24	Membership Fee [REDACTED]	500021		£18.00	£18.00						
38	10.06.24	Membership Fee [REDACTED]			£18.00	£18.00						
39	28.06.24	3 Small Planters			£35.00						£35.00	
40	29.06.24	St Cuthbert Bowl - Parish			£25.00						£25.00	

2024/5 Analysis Sheet - Income 2/3

Organisation Name
Scottish Charity No.
Payments for the year ending

Lauderdale Community Shed
SC048013
2024/5

Doc no	Date	Item	Inv N°/ credit slip	Bank	Cash	Membership	Donations	Rates	Grant C	Fundraising	Sale of Goods	Bank Interest
July 2024												
41	08.07.24	Walking stick handles (2)	500021		£10.00						£10.00	
42	10.07.24	SBC refund	Transfer	£397.45				£397.45				confirmed
43	13.07.24	Bird Gardens - Nest Boxes	Transfer	£72.00							£72.00	confirmed
44	22.07.24	■ Cuthbert Bowls	Transfer	£50.00							£50.00	confirmed
45	08.07.24	2 Walking Stick knobs			£10.00						£10.00	
46	08.07.24	3 Planter tubs			£160.00						£160.00	
47	15.07.24	Hanging Bar - Nicola			£50.00						£50.00	
48	15.07.24	Membership x 3			£45.00	£45.00					£45.00	
49	22.07.24	4 Trellis			£30.00						£30.00	
50	22.07.24	Pencil Pot			£7.00						£7.00	
51	22.07.24	4 Trellis			£50.00						£50.00	
52	24.07.24	Hot Tub Steps			£50.00						£50.00	
53	25.07.24	Garden Bench rebuild			£70.00						£70.00	
54	25.07.24	Patio Set repaint			£50.00						£50.00	
August 2024												
55	03.08.24	Common Riding Sale			£115.00					£115.00		
56	01.08.24	Parcel Box			£10.00						£10.00	
57	20.08.24	Fence Posts (Trim)			£10.00						£10.00	
58	20.08.24	Bat Box			£20.00						£20.00	
59	28.08.24	St Cuthbert - ■	Transfer	£40.00							£40.00	confirmed
60	29.08.24	2 Planters			£45.00						£45.00	
61	28.08.24	St Cuthberts Bowl			£25.00						£25.00	
62	28.08.24	Trim Posts			£14.00						£14.00	
63	28.08.24	Bat Box			£25.00						£25.00	
September 2024												
64	04.09.24	Cash in September	500021	£977.00	-£977.00						£150.00	confirmed
65	16.09.24	Bench, new seat ■			£160.00						£10.00	
66	16.09.24	Pen refills	500024		£10.00						£30.00	
67	16.09.24	Bench repaint			£30.00							
October 2024												
68	22.09.24	6 small ghosts			£6.00						£8.00	
69	22.09.24	1 large ghost			£5.00						£5.00	
70	22.09.24	Pumpkin, tea light, Deer tea light			£4.00						£4.00	
71	22.09.24	Deer tea light			£5.00						£5.00	
72	22.09.24	Bat/Whale			£3.00						£3.00	
73	01.10.24	Donation ■	500024		£10.00		£10.00				£120.00	
74	07.10.24	3 square tubs (■)			£120.00							
75	09.10.24	Deer tea lights			£40.00						£40.00	
November 2024												
76	08.11.24	Late Night Shopping Event			£196.00					£196.00		ok
77	23.11.24	Primary School Fair			£104.50					£104.50		ok
78	28.11.24	Cash in November	500022	£300.50	-£300.50							confirmed
79	28.11.24	Santa Signs - Lauder Larder			£100.00						£100.00	
80	29.11.24	Stool			£15.00						£15.00	
81	30.11.24	3 Door wedges			£12.00						£12.00	
82	30.11.24	Membership ■	500024		£6.00	£6.00						
83	30.11.24	Membership			£6.00	£6.00						
December 2024												
84	03.12.24	Pens			£15.00						£15.00	
85	05.12.24	Bird Box			£15.00						£15.00	
86	05.12.24	Sale of Radial Arm Saw	500024		£120.00						£120.00	
87	06.12.24	Small Xmas items			£25.00						£25.00	

2024/5 Analysis Sheet - Income 3/3

Organisation Name
Scottish Charity No.
Payments for the year ending

Lauderdale Community Shed
SC048013
2024/5

Doc no	Date	Item	Inv N°/ credit slip	Bank	Cash	Membership	Donations	Rates	Grant C	Fundraising	Sale of Goods	Bank Interest
January 2025												
88												
89	07.01.25	Membership Fee -			£36.00	£36.00						
90	07.01.25	Membership Fee -			£36.00	£36.00						
91	07.01.25	Membership Fee -			£36.00	£36.00						
92	10.01.25	Membership Fee -			£40.00	£36.00	£4.00					
93	14.01.25	Membership Fee -			£36.00	£36.00						
94	16.01.25	Cash in January		£184.00	-£184.00							
95	22.01.25	Pen Sale	500026		£15.00						£15.00	
February 2025												
96	03.02.25	Pen Sale	500026		£18.00						£18.00	
97	10.02.25	Membership Fee -	FPI	£36.00		£36.00						
98		Violin Case repair			£40.00						£40.00	
99		Membership - Sharon			£36.00	£36.00						
100		Membership - Ekaterina (3 months)			£9.00	£9.00						
101		Membership - Ekaterina			£10.00						£10.00	
102		Barrel Halving			£36.00	£36.00					£36.00	
103	20.03.25	Pen Sale			£36.00							
104	25.02.25	Donation			£20.00		£20.00					
105	25.02.25	- Bench	FPI	£80.00							£60.00	
106	28.02.25	Cash in November/December	500024	£597.00	-£597.00							
March 2025												
107		Mini-Pen sale			£8.00						£8.00	
108		Membership -			£20.00	£20.00						
109		Membership -			£27.00	£27.00						
110		Membership -			£3.00	£3.00						
111		Earlston Trophies			£15.00						£15.00	
112		Planter			£20.00						£20.00	
113		Nest boxes (2)			£30.00						£30.00	
114		Bird Table			£15.00						£15.00	
Total January 2024 to March 2025				£8,049.95	£388.00	£656.00	£43.00	£397.45	£0.00	£4,059.00	£2,837.00	£0.00

B/F 2023 cash in hand

£369.28	paid in	11.05.25
£220.00	paid in	14.05.25
£138.00	paid in	14.05.25
Total	£757.28	Total cash in hand

£8,049.95 £388.00 = £8,407.95

£8,407.95

£138.00

confirmed
confirmed
confirmed
confirmed

confirmed

confirmed

Notes

Income

Date Date of pay in/credit

Item Brief description

Pay-in Slip Number

Bank Total pay-in at bank. If it covers several different items, list them separately under item,

Cash Contra and give the analysis breakdown against each entry. Enter the total pay-in figure against the first one only.

Headings If you receive funds in cash and keep them in cash, record in this column. Any cash paid in to bank is recorded under Bank.

Totals Self explanatory.

All the figures total at the bottom of the sheet. The totals of the analysis columns transfer automatically to the I&E sheet.

Expenditure

Date Date of cheque or when paid at bank

Item Brief description, include invoice number

Chq ref Cheque Number

Bank Total paid via bank. If it covers several different items (eg several invoices from same supplier), list them separately under

Cash contra item, and give the analysis breakdown against each entry. Enter the total figure against the first one only.

Headings If you pay out with your cash funds, record in this column. Any cash paid in to bank is recorded under Bank.

Totals Self explanatory.

All the figures total at the bottom of the sheet. The totals of the analysis columns transfer automatically to the I&E sheet.

I&E Sheet

Year headings Current year and same type of expenditure in previous years

Headings Name is copied automatically from each Receipt or Payment Sheet (click on the box to see the formula)

Figures Transfer automatically from totals on R & P sheets (Click on the boxes to see the formula)

Totals Formula used so these total automatically

Current account Type in figure at start of year and end of year

Cash in hand Type in figure at start of year and end of year

Surplus/deficit for the year Formula does the sum for you

Calendar Year extended to end March 2025 to align with Financial Year

Independent Examiners Report to the Trustees of "Lauderdale Community Shed"

I report on the accounts at the charity for the year ended 31 March 2025 which are set out on pages 1 to 11.

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 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 state whether particular matters have come to my attention.

Basis of Independent examiners statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (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 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 (other than disclosed below*)

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.

Signed:

Name:

Relevant Professional qualification/Professional body:

*Retired Deputy Vice-Chancellor (Strategy and Resources)
Edinburgh Napier University*

Address

Date:

3rd December 2025