

**Receipts and payments accounts**

For the period from				to			
	01	July	2024		30	June	2025

**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 £
<b>A1 Receipts</b>						
Donations	4,900				4,900	3,146
Legacies					-	
Grants		500			500	
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					-	
					-	
<b>A1 Sub total</b>	<b>4,900</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>5,400</b>	<b>3,146</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>4,900</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>5,400</b>	<b>3,146</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,050	10,425			22,475	4,947
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	288				288	438
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>12,338</b>	<b>10,425</b>	<b>-</b>	<b>-</b>	<b>22,763</b>	<b>5,385</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>12,338</b>	<b>10,425</b>	<b>-</b>	<b>-</b>	<b>22,763</b>	<b>5,385</b>
<b>Net receipts / (payments)</b>	<b>(7,438)</b>	<b>(9,925)</b>	<b>-</b>	<b>-</b>	<b>(17,363)</b>	<b>(2,239)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(7,438)</b>	<b>(9,925)</b>	<b>-</b>	<b>-</b>	<b>(17,363)</b>	<b>(2,239)</b>

## 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	35,462	29,555			65,017	67,256
	Surplus / (deficit) shown on receipts and payments account	(7,438)	(9,925)			(17,363)	(2,239)
						-	
						-	
	Cash and bank balances at end of year	28,024	19,630	-	-	47,654	65,017
	(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  
approval


## Section C Notes to the Accounts

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

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**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)	
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Authority under which paid

£

**C3b Trustee remuneration - details**


**C4a Trustee expenses**

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

£

**C4b Trustee expenses - details**


**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

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## 1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Donations	4,900				4,900	3,146
					-	
					-	
					-	
Total	4,900	-	-	-	4,900	3,146

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Grants	-	500	500	-
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>500</b>	<b>500</b>	

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Insurance					-	741
Building	6,732	9,958			16,690	1,974
Sundries	451	437			888	478
Staff training					-	-
Travel & accommodation	2				2	98
Tools & equipment	6				6	70
Office costs	2,069				2,069	196
Subscriptions	51				51	25
Grant returned					-	-
Projects	2,739	30			2,769	838
Telephone & internet					-	528
<b>Total</b>	<b>12,050</b>	<b>10,425</b>	<b>-</b>	<b>-</b>	<b>22,475</b>	<b>4,947</b>

**Additional analysis (2)****5 Breakdown of unrestricted funds**

					Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	4,900				4,900	3,146
Legacies					-	
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					-	
<b>Sub total</b>	<b>4,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,900</b>	<b>3,146</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>4,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,900</b>	<b>3,146</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,050				12,050	4,472
Grants and donations					-	
Governance costs:						
Audit / independent examination	288				288	438
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>12,338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,338</b>	<b>4,910</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>12,338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,338</b>	<b>4,910</b>
<b>Net receipts / (payments)</b>	<b>(7,438)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,438)</b>	<b>(1,764)</b>
<b>Transfers to / (from) funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>(7,438)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,438)</b>	<b>(1,764)</b>

**Nature and purpose of funds**

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## Garnock Valley Men's Shed

SC048386

## Additional analysis (3)

## 6 Breakdown of restricted funds

					Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	500				500	
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					-	
<b>Sub total</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	10,425				10,425	475
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>10,425</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,425</b>	<b>475</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>10,425</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,425</b>	<b>475</b>
<b>Net receipts / (payments)</b>	<b>(9,925)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,925)</b>	<b>(475)</b>
<b>Transfers to / (from) funds</b>						
	-				-	-
<b>Surplus / (deficit) for year</b>	<b>(9,925)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,925)</b>	<b>(475)</b>
<b>Nature and purpose of funds</b>						

# OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
<b>Report to the trustees/members of</b>	Charity name Garnock Valley Men's shed							
<b>Registered charity number</b>	SC048386							
<b>On the accounts of the charity for the period</b>	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	July	2024		30	June	2025	
<b>Set out on pages</b>								(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	<p>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.</p>							
<b>Basis of independent examiner's statement</b>	<p>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.</p>							
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
<b>Signed:</b>					<b>Date:</b>	21/08/25		
<b>Name:</b>								
<b>Relevant professional qualification(s) or body (if any):</b>								
<b>Address:</b>								

## 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





## Chairman's Report 2025

The biggest news of this year is the fact that following a Community Asset Purchase, from North Ayrshire Council in January 2025, we now own our building in Ladysmith Road, KILBIRNIE.

The purchase only became viable following 18 months of refurbishment of the facility involving retaining an Architect, submitting plans to NAC's Planning Department, many on site meetings and eventually the work itself being carried out.

Our sincerest thanks go to [REDACTED] CC Architecture, Lochwinnoch for his excellent advice and guidance which allowed us to meet the stringent building standards of 2025 in a 60 year old building. Also the Apprentice Programme of North Ayrshire Council who with their foreman and skilled tradesmen carried out extensive alterations to the Shed allowing the final planning sign-off of the project. We are fortunate in the Garnock Valley that our local authority – NAC understands and supports the whole ethos of Men's Sheds.

I would like to thank our members for their contribution in making sure that our workshop now meets a far higher standard of Health and Safety by way of clearly designated areas, vastly improved insulation and dust extraction which should all lead to a better environment for all.

Having now been established for over 7 years it's time to look forward to having a fuller programme of activity which will ensure that our revenue meets the financial demands now that we have as owners of the building which will prove a challenge but I am confident that working as a team we can achieve this.

Finally I would personally like to thank our group of Trustees as without them we would not have a Shed.

[REDACTED]

*Chairman*

## Trustee Info for OSCR

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Name.

Home Address.

Email Address.

Telephone.

D.O.B.

Appt

