

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Registered charity number

SC

On the accounts of the charity for the period

Period start date

Period end date

Day

Month

Year

to

Day

Month

Year

Set out on pages

01 02 2024 to 31 01 2025

(remember to include the page numbers of additional sheets)

N/A

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 (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 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 2006 Accounts Regulations. 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 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 view to be reached.

Signed:

Name:

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

Address:

Date:

23/05/2025

*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.

**Newton Stewart Mens Shed
Income & Expenditure Account
31st January 2025**



M D Financial Planning is a trading style of Unity Corporate Services Ltd who are a registered Company in Scotland SC593040
Registered Office: The Gables, Creebridge, Newton Stewart DG8 6NP Tel: 01671403340

Newton Stewart Men's Shed - Accountants Certificate and Notes to Account

We have prepared the financial statements for the period ended 31 January 2025 from the accounting records provided, and from the information and explanations given to us.

You have approved the financial statements for the year and have acknowledged your responsibility for the accuracy and appropriateness of the financial reporting framework adopted.

The books and accounts have not been audited, and we have carried out an independent income and expenditure review only of the accounting records provided to us.



Unity Corporate Services Ltd
The Gables
Creebridge
Newton Stewart
DG8 6NP

May 2025

Accepted, as the true state of financial records of Newton Stewarts Men's Shed

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For Newton Stewarts Men's Shed.

Newton Stewart Mens Shed
Profit And Loss Account
For the year ended 31 January 2025

| | | | 2025 £ | | 2024 £ |
|-------------------|---------------------------------|---------|--------------|----------|---------------|
| Income | Bank interest rec'd | 54 | | - | |
| | Donations | 1,430 | | - | |
| | Grants | 200 | | 24,474 | |
| | Membership Fees | 110 | | 30 | |
| | Other business income | - | | 472 | |
| | Sales | 2,794 | | 4,408 | |
| | Xmas Party | 270 | | - | |
| | | | 4,857 | | 29,384 |
| Expenses | Accountancy, legal and other pr | (85) | | - | |
| | Clubhouse Repairs | (70) | | (158) | |
| | Cost of goods bought for resale | (780) | | (1,499) | |
| | Insurance | (599) | | (1,115) | |
| | Miscellaneous | (916) | | (235) | |
| | Repairs and renewals of proper | (573) | | - | |
| | SMSA | - | | (25) | |
| | Stationery | (68) | | - | |
| | Telephone, fax, stationery and | (135) | | - | |
| | Tools | (2,292) | | (14,993) | |
| | | | (5,517) | | (18,025) |
| Net (loss)/profit | | | <u>(660)</u> | | <u>11,360</u> |

Newton Stewart Mens Shed
Balance Sheet
As at 31 January 2025

| | | 2025 | |
|-------------|-----------------|--------|--------|
| | | £ | |
| Cash book | Bank | 3,600 | |
| | BOS A/c | 8,054 | |
| | | | 11,654 |
| Net assets | | | 11,654 |
| | | | £ |
| Capital | Brought forward | 12,314 | |
| | Net loss | (660) | |
| | | | 11,654 |
| Total funds | | | 11,654 |