

Independent Examiner's Report to the Trustees of Banff, Macduff and District Men's Shed

I report on the accounts of the charity for the year ended 30 November 2020 which are set out on pages 4 to 5.

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 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 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

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

Name: [REDACTED]

Signature: [REDACTED]

Professional Qualification: FCCA

Address: [REDACTED]

Date: 9 July 2021

**Banff, Macduff and District Men's Shed
Statement of Receipts and Payments
For the year ended 30 November 2020**

	Unrestricted Funds	Restricted Funds	Year Ended 30/09/2020	Year ended 30/09/2019
Receipts				
Donations	371.71		371.71	700.00
Grants	18,497.43		18,497.43	3,800.00
Loans	3,312.36		3,312.36	1,603.21
Fundraising	389.57		389.57	910.46
Cash transfers & others	408.48		408.48	
Total Receipts	22,979.55	-	22,979.55	7,013.67
Payments				
Rent	4,200.00		4,200.00	2,000.00
Light and heat	373.38		373.38	262.09
Insurance	120.00		120.00	270.40
Broadband		122.40	122.40	114.00
Advertising				60.00
Others	265.99		265.99	
Fundraising expenses	158.58		158.58	250.19
Tools and equipment	4,452.09		4,452.09	646.75
Subscriptions				23.95
Refreshments				
Loan repayment	4,602.36		4,602.36	403.21
Total Payments	14,172.40	122.40	14,294.80	4,030.59
Surplus/(Defecit) for the year	8,807.15	-122.40	8,684.75	2,983.08

**Banff, Macduff and District Men's Shed
Statement of Balances as at 30th November 2020**

	Unrestricted Funds	Restricted Funds	Total 30/11/2020	Year ended 30/11/2019
Opening cash at bank and in hand	2,833.08	150.00	2,983.08	-
Surplus / (Defecit) for the year	8,807.15	-122.40	8,684.75	2,983.08
Closing cash at bank and in hand	<u>11,640.23</u>	<u>27.60</u>	<u>11,667.83</u>	<u>2,983.08</u>
Bank and Cash Balances				
Bank Account	11,608.43	27.60	11,636.03	2,962.08
Petty Cash	31.10		31.10	21.00
	<u>11,639.53</u>	<u>27.60</u>	<u>11,667.13</u>	<u>2,983.08</u>
Other Assets				
Tools and Equipment (estimated value)			6,000.00	850.00
Rent deposit			-	200.00
			<u>6,000.00</u>	<u>1,050.00</u>
Liabilities				
Loans from Members			-	1,200.00