



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	APRIL	2023		31	MARCH	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	4,696	500			5,196	5,583
Legacies					-	
Grants		13,505			13,505	46,886
Receipts from fundraising activities	1,488				1,488	187
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	41				41	
Gross receipts from other charitable activities	540				540	178
					-	
A1 Sub total	6,765	14,005	-	-	20,770	52,834
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,765	14,005	-	-	20,770	52,834
A3 Payments						
Expenses for fundraising activities	486				486	402
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,615	4,692			7,307	29,535
Grants and donations	100	1,599			1,699	90
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	3,201	6,291	-	-	9,492	30,027
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		9,736			9,736	9,148
Purchase of investments					-	
A4 Sub total	-	9,736	-	-	9,736	9,148
Total payments	3,201	16,027	-	-	19,228	39,175
Net receipts / (payments)	3,564	(2,022)	-	-	1,542	13,660
A5 Transfers to / (from) funds	2,888	(2,888)	-	-	-	-
Surplus / (deficit) for year	6,452	(4,910)	-	-	1,542	13,660

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	3,468	19,293			22,761	9,101
	Surplus / (deficit) shown on receipts and payments account	6,452	(4,910)			1,542	13,660
						-	
	Cash and bank balances at end of year	9,920	14,383	-	-	24,303	22,761

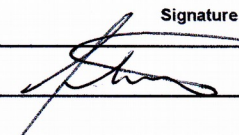
Details	Fund to which asset belongs	Market valuation	Last year
		to nearest £	to nearest £
B2 Investments			
	Total	-	-

Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
		to nearest £	to nearest £	to nearest £
B3 Other assets	Purchased tools De Wald Drill	Unrestricted		150
	Donated tools and furniture	Unrestricted		3,000
	Timber storage shed	Unrestricted		45
	Dehumidifier	Restricted		900
	Polytunnel	Restricted		2,155
	Scaffolding	Restricted		1,347
	Logburner	Restricted		3,192
	Dust Extractor	Restricted	5,105	
	Table Saw	Restricted	439	
	Step Ladder	Unrestricted	144	
	3D Printer	Restricted	1,334	
	Thickener Planer, Band Saw, Drill Press	Restricted	1,264	
	De Wald Combi Drill, Circular Saw,			
	Jigsaw, Planer, PAT tester	Restricted	1,200	
	Total	9,486	10,789	

Details	Fund to which liability relates	Amount due	Last year
		to nearest £	to nearest £
B4 Liabilities	Thomson Bethune	4,680	
	Total	4,680	-

Details	Fund to which liability relates	Amount due (estimate)	Last year
		to nearest £	to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	STUART MCKAY	19/6/24

Section C Notes to the Accounts

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

The funds are used to enable the Men's Shed to operate within the requirements and aims of the charity.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Tools and Defibulator	Clyde Wind Farm	1	5,232
Summer Electricity	Age Scotland	1	673
General materials	Biggar CC	1	500
For attending local agricultural shows	Biggar CC	1	380
PAT Testing etc	Symington cc	2	850
Survey Fees	SLC Wind Farm	1	1,950
Replace Floor in workshop	Foundation Scot.	1	1,500
Roof Repairs	Fund	1	1,920
Broadband	Carmichael CC	1	500
		Total	13,505

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)

X

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)

Number of trustees

£

C4b Trustee expenses - details

	Number of trustees	£
Reimbursement for materials and tools purchased	2	159

C5 Transactions with trustees and connected persons

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

C6 Other information

After acquiring our new premises in October 2021 of the former Walston Primary School, it was recognised that a considerable amount of rehabilitation work would be required on the building. The concentration of activities during 2022-2023 was to improve the building. The major part of this was to replace all the windows and doors and also to install a logburner. There is still a lot of work to be carried out which will require substantial funding. This has been ongoing throughout 2023 -2024. We have repaired the roof and also replaced the flooring in the workshop area. We are also installing a dust extractor in the workshop.

BIGGAR AND DISTRICT MEN'S SHED

SC 049102

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 £
Men's Shed Members	3,467				3,467	4,207
HMRC Gift Aid	1,179				1,179	
Biggar Bridge Club						300
McLay Civil Engineering Wish List		500			500	
Biggar Science Festival						100
Donation for Christmas meal						200
Donation for Projects	1,488				1,488	776
Total	6,134	500	-	-	6,634	5,583

2 Grants

	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 £
Grants from 2022/2023 Accounts					-	46,886
Age Scotland		673			673	
Clyde Windfarm Fund		5,232			5,232	
Biggar CC		880			880	
Foundation Scotland Ventient Energy		1,500			1,500	
Symington CC		850			850	
SLC Wind Farm Fund		1,950			1,950	
Hugh Fraser Foundation		1,920			1,920	
Carmichael CC		500			500	
Total	-	13,505	-	-	13,505	46,886

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 at Biggar Show						187
For Purchase of branded clothing						78
For Christmas Lunch	490				490	100
Biggar Kirk use of scaffolding	50				50	
U3A Stuart giving talk	50				50	
Black Mount CC for hire of hall	41				41	
Total	631	-	-	-	631	365

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 £
Insurances	754				754	407
SMSA Membership Fees	25				25	25
Marketing and Printing						23
Electrical Repairs and Lighting		178			178	445
Expenses	420				420	494
General materials timber, nails etc	486				486	306
Electricity Bills		1,399			1,399	2,172
Tools and tool repairs	134				134	16
PAT testing course and sundries		392			392	
Branded Clothing						78
Health and Safety		563			563	520
Walston Costs						475
Repairs to timber and metal storage sheds	90				90	118
Electronics						27
Christmas Meal	484				484	300
Broadband		378			378	134
Fitting of new windows and doors						23,994
Renew workshop floor		1,522			1,522	
Roof repairs		173			173	
Travel Expenses	49				49	
Workshop Tool training	660				660	
Total	3,102	4,605	-	-	7,707	29,534

BIGGAR AND DISTRICT MEN'S SHED

SC 049102

Additional analysis (2)

5 Breakdown of unrestricted funds

	Santander Bank Account				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	4,646				4,646	5,583
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,488				1,488	187
Gross trading receipts					-	
buildings					-	
Rents from land & buildings	41				41	
Gross receipts from other charitable activities	589				589	178
Sub total	6,764	-	-	-	6,764	5,948
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	6,764	-	-	-	6,764	5,948
					cross ref error	
Payments						
Expenses for fundraising activities	486				486	402
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,615				2,615	2,437
Grants and donations	100				100	90
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	3,201	-	-	-	3,201	2,929
Payments relating to asset and investment movements						
Purchases of fixed assets					-	210
Purchase of investments					-	
Sub total	-	-	-	-	-	210
Total payments	3,201	-	-	-	3,201	3,139
Net receipts / (payments)	3,564	-	-	-	3,564	2,809
Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,564	-	-	-	3,564	2,809

Nature and purpose of funds

The funds are used to enable the Men's Shed to operate within the requirements and aims of the charity.

BIGGAR AND DISTRICT MEN'S SHED

SC 049102

Additional analysis (3)**6 Breakdown of restricted funds**

	Combined				Total restricted funds	Total restricted funds last period
Receipts						
Donations	500				500	
Legacies					-	
Grants	13,505				13,505	46,886
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	14,005	-	-	-	14,005	46,886
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	14,005	-	-	-	14,005	46,886
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,692				4,692	27,098
Grants and donations	1,599				1,599	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	6,291	-	-	-	6,291	27,098
Payments relating to asset and investment movements						
Purchases of fixed assets	9,736				9,736	8,938
Purchase of investments					-	
Sub total	9,736	-	-	-	9,736	8,938
Total payments	16,027	-	-	-	16,027	36,036
Net receipts / (payments)	(2,022)	-	-	-	(2,022)	10,850
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,022)	-	-	-	(2,022)	10,850

Nature and purpose of funds

The funds are used to enable the Men's Shed to operate within the requirements and aims of the charity