

Independent Examiner's Report to the Trustees of Troon Mens Shed

I report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 1 to 4

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

have not been met

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 15.09.2025

Troon Men's Shed

Statement of Receipts and Payments for the year ending 31 March 2025

£'s	Unrestricted Funds	Restricted Funds	Year ended 31 March 2025	Previous period N/A
Receipts				
Donations	5,021.79	0.00	5,021.79	N/A
Grants	0.00	1,000.00	1,000.00	N/A
Total receipts	5,021.79	1,000.00	6,021.79	N/A
Payments				
Members socials (Hall hire)	0.00	300.00	300.00	N/A
Members socials (Donations)	0.00	60.00	60.00	N/A
Equipment	50.00	0.00	50.00	N/A
Insurance	135.24	0.00	135.24	N/A
Total receipts	185.24	360.00	545.24	N/A
Surplus/(Deficit) for the year	4,836.55	640.00	5,476.55	N/A

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Statement of balance - As at 31 March 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Previous Period
Opening cash at bank and in hand	0.00	0.00	0.00	N/A
Surplus/(Deficit) for the year	4,836.55	640.00	5,476.55	N/A
Closing cash at bank and in hand	<u>4,836.55</u>	<u>640.00</u>	<u>5,476.55</u>	<u>N/A</u>
Bank and cash Balances				
Bank deposit account	<u>4,836.55</u>	<u>640.00</u>	<u>5,476.55</u>	<u>N/A</u>
Other assets - unrestricted fund				
Bench saw			<u>50.00</u>	<u>N/A</u>
			<u>50.00</u>	<u>N/A</u>
Liabilities				
None			<u>0.00</u>	<u>N/A</u>
			<u>0.00</u>	<u>N/A</u>

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Notes to the accounts - for the year ended 31 March 2025

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity is entitled to the exemption from audit requirements as advised by OSCR.

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received a grant of £1000 from South Ayrshire Health and Social Care Partnership for kitchen equipment and members socials

3 Related party transactions

The Club's insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration was paid to the trustees or any connected persons during the year (2025 is the first year of accounts)

4 Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Previous Period
From members at social events	327.25	0.00	327.25	N/A
Ayr Prestwick Men's Shed	335.00	0.00	335.00	N/A
Hillhouse Quarry	1,500.00	0.00	1,500.00	N/A
Troon Round Table	345.54	0.00	345.54	N/A
Troon 141 Club	50.00	0.00	50.00	N/A
Troon Community Council	50.00	0.00	50.00	N/A
Caledonian Paper Mill Employees	1,000.00	0.00	1,000.00	N/A
Troon Church of Scotland	414.00	0.00	414.00	N/A
CO-OP Food Group	500.00	0.00	500.00	N/A
Ayrshire Ukulele Clan	500.00	0.00	500.00	N/A
	5,021.79	0.00	5,021.79	N/A

5 Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Previous Period
South Ayrshire Council	0.00	1,000.00	1,000.00	N/A
	0.00	1,000.00	1,000.00	N/A

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6 Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Total 2025	Previous Period
Hall for members socials	0.00	360.00	360.00	N/A
Insurance	135.24	0.00	135.24	N/A
Equipment purchase	50.00	0.00	50.00	N/A
	185.24	360.00	545.24	N/A

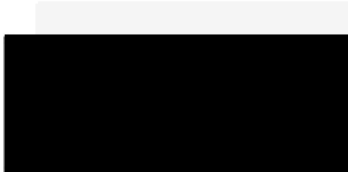
7 Governance costs

	Unrestricted Funds	Restricted Funds	Total 2025	Previous Period
Independent examiner's fee	0.00	0.00	0.00	N/A
	0.00	0.00	0.00	N/A

8 Transfers between funds

No money was transferred between funds.

The financial accounts and statements were approved by the Trustees on



01/05/2025
Treasurer
