

# APPENDIX 3



Independent examiner's report on the accounts		v2																					
Report to the trustees/members of	Charity name FOCHABERS MEN'S SHED																						
Registered charity number	SC047322																						
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th></th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>1<sup>st</sup></td> <td>November</td> <td>2023</td> <td>to</td> <td>31<sup>st</sup></td> <td>October</td> <td>2024</td> </tr> </tbody> </table>		Period start date				Period end date			Day	Month	Year		Day	Month	Year	1 <sup>st</sup>	November	2023	to	31 <sup>st</sup>	October	2024
Period start date				Period end date																			
Day	Month	Year		Day	Month	Year																	
1 <sup>st</sup>	November	2023	to	31 <sup>st</sup>	October	2024																	
Set out on pages	Sect A; Sect B; Sect C; Additional Analysis (1) – 4 pages total (remember to include the page numbers of additional sheets)																						
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	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>																						
Signed:	<div style="background-color: black; width: 300px; height: 100px; display: flex; align-items: center; justify-content: center;"> </div>																						
Name:																							
Relevant professional qualification(s) or body (if any):																							
Address:																							

12/3/25

\*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.

SC047322



## Receipts and payments accounts

For the period from			to		
	01	November	2023	31	October
					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 £
<b>A1 Receipts</b>						
Donations	799				799	1,405
Legacies					-	
Grants		775			775	1,250
Receipts from fundraising activities					-	
Gross trading receipts	3,274				3,274	1,560
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>A1 Sub total</b>	<b>4,073</b>	<b>775</b>	<b>-</b>	<b>-</b>	<b>4,848</b>	<b>4,215</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>4,073</b>	<b>775</b>	<b>-</b>	<b>-</b>	<b>4,848</b>	<b>4,215</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,149	33			5,182	6,502
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>5,149</b>	<b>33</b>	<b>-</b>	<b>-</b>	<b>5,182</b>	<b>6,502</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets		266			266	1,290
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>266</b>	<b>1,290</b>
<b>Total payments</b>	<b>5,149</b>	<b>299</b>	<b>-</b>	<b>-</b>	<b>5,448</b>	<b>7,792</b>
<b>Net receipts / (payments)</b>	<b>(1,076)</b>	<b>476</b>	<b>-</b>	<b>-</b>	<b>(600)</b>	<b>(3,577)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(1,076)</b>	<b>476</b>	<b>-</b>	<b>-</b>	<b>(600)</b>	<b>(3,577)</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	6,764	1,065			7,829	11,406
	Surplus / (deficit) shown on receipts and payments account	(1,076)	476			(600)	(3,577)
						-	
						-	
	Cash and bank balances at end of year	5,688	1,541	-	-	7,229	7,829
	(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

			11/2/25
			11/2/25

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

\_\_\_\_\_

Type of activity or project supported	Individual / institution	Number of grants made	£
IT equipment replacement	Fochabers	1	775
	Village Assoc.		
		Total	775

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
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Authority under which paid	£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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[illegible][illegible]

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**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 £
Members' Donations	270				270	290
Misc Small Donations	529				529	1,115
					-	-
					-	-
<b>Total</b>	<b>799</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>799</b>	<b>1,405</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fochabers Village Association		775	775	1,000
Lennox Community Council			-	250
			-	
			-	
<b>Total</b>	<b>-</b>	<b>775</b>	<b>775</b>	<b>1,250</b>

**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 of surplus tools / Sales of products	214				214	210
Furniture Renovations					-	250
Fochabers Cricket Club					-	750
Benches / Planters	1,250				1,250	
Various small projects	235				235	
Fochabers Memorial Gardens Edging	970				970	
Spinning Wheel	350				350	350
Food Cupboard	255				255	
<b>Total</b>	<b>3,274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,274</b>	<b>1,560</b>

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**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 £
Rent	1,200				1,200	1,200
Phone and Internet	632				632	798
Insurance	419				419	410
Admin	655				655	545
Fixed Assets		266			266	1,290
Commissioned Works	1,669				1,669	2,870
Promotions					-	
					-	
Consumables and PPE	574	33			607	679
					-	
<b>Total</b>	<b>5,149</b>	<b>299</b>	<b>-</b>	<b>-</b>	<b>5,448</b>	<b>7,792</b>

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## Fochabers Men's Shed Annual General Meeting 11<sup>th</sup> February 2025

### Chairman's Report

I would like to welcome everyone to the AGM for Fochabers Men's Shed and thank everyone for attending.

As Chairman I would like to take this opportunity to thank the rest of the Committee for their help and support over the last year.

This is a chance to reflect on all the work that we as a group have done over 2024 to make the Shed a success.

We again welcomed a few new members this year and hopefully we can add to that this year.

We have been extremely fortunate to be able to use both the cold store plus the workshops situated at the Institute, I want to acknowledge the flexibility of the Manager [REDACTED] who is accommodating and supportive with our endeavours.

Projects for 2024 were:

- \*The refurbishment of the barrier logs surrounding The Memorial Gardens
- \*Refurbishment of Memorial Bench re Hamish
- \* A Memorial Picnic Bench / seats and safety Fence for Heather Reekie
- \* A Sand pit for Nursery
- \* Construct and install a Small Shed and convert wardrobe's for Fochabers Food Stop
- \*Construct Scenery and backdrops for E.A.D.S. panto Aladdin
- \* Install wall mounted screen for Institute
- \* Base for Duck Race Trophy
- \* Rewiring and installing new LEDs on the Christmas Lights for School and Heritage Centre

We also carried various projects for Residents in the Village.

Construct a Spinning Wheel

Repair a Big Wheel Model

Repair a Model Drifter Boat

To name but a few.

And members carried out projects of their own.

All these projects highlight the diverse range of skills of our members, they are a talented bunch. It is important to remind ourselves that the Shed is not just about sharing or learning new skills, it's

about a place for people to come, have a chat, a cup of tea or coffee and a biscuit. We all benefit from a wee blether be it face to face or via the WhatsApp group.

Up Coming Projects for 2025,

- Refurbish bridge at Caravan Park for Burn of Fochabers
- Install steps at Burn of Fochabers
- Construct easel for white board in Institute
- Construct 100 squares board for Institute
- Sand pit for Nursery ?? ( small one )
- Work Bench for Nursery ??

Publicity wise we provided several articles for the Fochaberian

We received donations and grants from various Groups and Individuals throughout the year,

The Co-op, Age Scotland and Fochabers Village Association to name but a few.

We also purchased various tools throughout the year

We upgraded the electrical power supply in the Cold Store for the welding booth area.

We again took part in the Children's Gala Day with the nail in the bale competition which went well and Lisa took charge of the Bowls and Golf areas, gathering much appreciated funds for the Village Association.

We held our Annual Christmas Lunch in the Christie Room at the Institute on the 19th December which was a success a big thanks [REDACTED] providing their services on the day.

[REDACTED]

The Trustees [REDACTED]

I would like to thank you all once more for attending this meeting and look forward to a productive and successful 2025 at the Shed.

[REDACTED]