

## APPENDIX 1

**OSCR**

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	4	24		31	3	25

## Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Moffat and District Mens Shed

SC 047824

## Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

### Type of governing document

Scottish Charitable Incorporated Organisation (scio)  
Registered in it's current form on 12/10/2017.  
It has a double tier structure of members and the management committee which is made up of trustees.

### Trustee recruitment and appointment

Trustees are recruited from within members. The maximum members of the management committee is 8. Members can volunteer or be selected for their particular skill set which will enhance the management of the shed.  
All trustees must stand for re-election at the time of the AGM and any members who wish to volunteer are also requested to stand for election at that time.

## Objectives and activities

### Charitable purposes

The Mens Shed is to provide recreational facilities and social facilities where they can partake where mainly men, but some women can meet to undertake creative purposeful recreational activities of their own choosing which will lead to a reduction in social isolation, thus contributing too their physical and mental well being in a non-judgemental safe space.

### Summary of the main activities in relation to these objects

The open door policy of allowing members to have their personal key to the shed has allowed members to use the shed on their terms within the usual H & S guidelines and any other guidelines regarding access dictated by the trustees. The floorplan of the shed separates the area into 2 distinct zones. The social area and the workshop. This allows socialiation whilst also mixed activities take place in both areas.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Following last years effort to become self sufficient we have advanced by the following activities we concentrated on refurbishing donated furniture for sale, refurbishing furniture for a local care home to improve their facilities, made signage for the Southern Upland Way, 3 memorial benches refurbished and returned to the community.

Due to donations of all types of items we had successful garage sales, where items were priced modestly which gave us a very good response from our community.

Looking at our finances the members and trustees decided to secure our future regarding running costs. Through Foundation Scotland we have secured a grant of £5,000 per annum for 2 years. We believe this will allow our members to take on more individual projects and give more assistance to the local community.

### Financial review

#### Brief statement of the charity's policy on reserves

The trustees have decided at no point should the bank account be allowed to drop below £2000. The treasurer has been tasked with alerting the management committee well in advance if at any time this appears to be a possibility

#### Details of any deficit

#### Donated facilities and services (if any)



## APPENDIX 1

### Other optional information

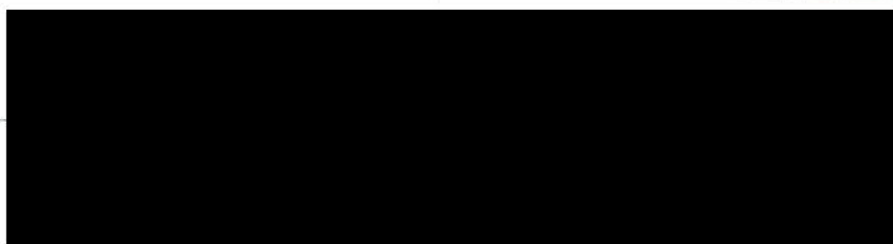
### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)  
*OSCR will accept  
digital or typed  
signatures*

Full name(s)



Position (e.g. Chair)

CHAIR

Trustee


Date

09/05/25

09/05/25

# OSCr

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b> v2					
<b>Report to the trustees/members of</b>	Charity name	Moffat & District Mens Shed					
<b>Registered charity number</b>	SC047824						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024	to	31	March	2025
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	<p>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. 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.</p>						
<b>Basis of independent examiner's statement</b>	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.</p>						
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <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> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>				<b>Date:</b>	18/11/25		
<b>Name:</b>							
<b>Relevant professional qualification(s) or body (if any):</b>							
<b>Address:</b>							

\*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.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose



### Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	2025

#### 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	440				440	2,398
Legacies					-	
Grants	5,000				5,000	3,000
Receipts from fundraising activities	388				388	2,016
Gross trading receipts	3,615				3,615	1,150
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>A1 Sub total</b>	<b>9,443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,443</b>	<b>8,564</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>9,443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,443</b>	<b>8,564</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,348				7,348	6,184
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	330				330	264
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>7,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,678</b>	<b>6,448</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>7,678</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,678</b>	<b>6,448</b>
<b>Net receipts / (payments)</b>	<b>1,766</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,766</b>	<b>2,116</b>
<b>A5 Transfers to / (from) funds</b>	<b>792</b>	<b>(792)</b>			<b>-</b>	
<b>Surplus / (deficit) for year</b>	<b>2,558</b>	<b>(792)</b>	<b>-</b>	<b>-</b>	<b>1,766</b>	<b>2,116</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	6,701	792			7,493	5,378
	Surplus / (deficit) shown on receipts and payments account	2,558	(792)			1,766	2,116
						-	
						-	
	Cash and bank balances at end of year	9,259	0	-	-	9,259	7,493
	(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	Tenants improvements				1,216
	Equipment				9,669
		Total	-	-	10,885

	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




## Section C Notes to the Accounts

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


**C2 Grants**

Type of activity or project supported	Individual / Institution	Number of grants made	£
The Wood Foundation	W Foundation	1	3,000
Total			3,000

**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)	
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

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

**C6 Other information**

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### Analysis of receipts and payments

	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 £
Donations	440				440	2,398
					-	
					-	
<b>Total</b>	<b>440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>440</b>	<b>2,398</b>

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Foundation Scotland	5,000		5,000	-
			-	-
Wood Foundation			-	3,000
			-	
<b>Total</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>3,000</b>

[illegible]

	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 £
Equipment	1,200				1,200	970
Running costs	2,204				2,204	1,033
Membership fee					-	
Broadband					-	
Light & heat					-	
Repairs					-	123
Office costs	27				27	341
Insurance	417				417	
Training					-	5
Rent	3,500				3,500	3,218
Sundries					-	494
Ancillary costs					-	
<b>Total</b>	<b>7,348</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,348</b>	<b>6,184</b>



SC047824

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	440				440	2,398
Legacies					-	
Grants	5,000				5,000	3,000
Receipts from fundraising activities	388				388	2,016
Gross trading receipts	3,615				3,615	1,150
buildings	-				-	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
<b>Sub total</b>	<b>9,443</b>	-	-	-	<b>9,443</b>	<b>8,564</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>9,443</b>	-	-	-	<b>9,443</b>	<b>8,564</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	-				-	-
Investment management costs					-	
Payments relating directly to charitable activities	7,348				7,348	6,184
Grants and donations	-				-	-
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	330				330	264
Legal costs					-	
Other					-	
<b>Sub total</b>	<b>7,678</b>	-	-	-	<b>7,678</b>	<b>6,448</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-				-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>7,678</b>	-	-	-	<b>7,678</b>	<b>6,448</b>
<b>Net receipts / (payments)</b>	<b>1,766</b>	-	-	-	<b>1,766</b>	<b>2,116</b>
<b>Transfers to / (from) funds</b>	<b>792</b>				<b>792</b>	
<b>Surplus / (deficit) for year</b>	<b>2,558</b>	-	-	-	<b>2,558</b>	<b>2,116</b>

## Nature and purpose of funds

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## Moffat &amp; District Men's Shed

SC047824

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Endowment	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
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					-	
<b>Sub total</b>						
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>						
<b>Total receipts</b>						
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>						
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>						
<b>Total payments</b>						
<b>Net receipts / (payments)</b>						
<b>Transfers to / (from) funds</b>	(792)				(792)	
<b>Surplus / (deficit) for year</b>	(792)				(792)	

## Nature and purpose of funds

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