

The Inverness Men's Shed

Scotland · Charity number SC048157

Details

| | |
|------------|--|
| Status | Active |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2018-02-21 |
| Register | View on the OSCR register |

Contact

| | |
|---------|--|
| Address | 4 Brinkman Terrace Westhill Inverness IV2 5BL |
| Website | invernessmensshed.co.uk |

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We were set up as a men`s Health Initiative specifically to tackle social isolation and loneliness experienced by older men (typically 60 plus) brought about by life changes such as retirement, bereavement and illness.

Beneficiaries: 'Older People', 'People with disabilities or health problems', 'Other charities or voluntary bodies'

Objectives: 4 The purpose of the organisation is to provide recreational facilities and advance the social needs, health and well being of men of all ages and backgrounds living in Inverness and surrounding areas
By: a) Creating, developing and maintaining a facility, namely a Men?s Shed. b) Offering opportunities for men in the Inverness area to meet and undertake creative, physical, purposeful and recreational activities of their choice. c) Reducing isolation of men in the area thus contributing to their physical and mental wellbeing. d) Developing the capacity of men in the Inverness area to share their skills and knowledge with others in the community.

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2026-02-28 | £19,436 | £17,127 | - | 0 |
| 2025-02-28 | £14,622 | £11,503 | - | 0 |
| 2024-02-28 | £13,913 | £7,624 | - | 0 |
| 2023-02-28 | £21,870 | £26,689 | - | 0 |
| 2022-02-28 | £51,407 | £39,815 | - | 0 |
| 2021-02-28 | £33,631 | £45,416 | - | 0 |

The Inverness Men's Shed

Scotland - Charity number SC048157

Accounts

APPENDIX 1



Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period | | | | | | | |
|--|-----|-------|------|-----------------|-----|-------|------|
| Period start date | | | | Period end date | | | |
| | Day | Month | Year | | Day | Month | Year |
| From | 01 | 03 | 2025 | To | 28 | 02 | 2026 |

Reference and administration details

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

| |
|--------------------------|
| The Inverness Men's Shed |
| |
| SC048157 |
| The Pavillion |
| Victoria Drive |
| Inverness |
| Postcode IV2 3QB |

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 | Murdo MacIver | Chairman | | |
| 2 | Peter White | Treasurer | | |
| 3 | Donald MacQuarrie | | | |
| 4 | John Easson | | | |
| 5 | David Henry | | | |
| 6 | Alexander Fraser | | | |
| 7 | John Harrison | | | |
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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 | The Charity is governed by its constitution which was adopted on 21 February 2018 and is registered with the Office of the Scottish Charity Regulator as a SCIO. The management and administration of the Charity is the responsibility of the Trustees. |
| Trustee recruitment and appointment | Trustees are appointed from members of the organisation and represent the minimum number required. Appointment and removal is in accordance with the constitution which requires that each AGM the members elect any member to serve as a charity trustee for a term of three years. |

Objectives and activities

| | |
|--|---|
| Charitable purposes | <p>The purpose of the organisation is to provide recreational facilities and advance social needs, health and wellbeing of men of all ages and backgrounds living in Inverness and surrounding areas by:</p> <ul style="list-style-type: none"> a) Creating, developing and maintaining a facility, namely a Men’s Shed; b) Offering opportunities for men in the Inverness area to meet and undertake creative, physical, purposeful and recreational activities of their choice; c) Reducing isolation of men in the area thus contributing to their physical and mental wellbeing; d) Developing the capacity of men in Inverness area to share their skills and knowledge with others in the community. |
| Summary of the main activities in relation to these objects | <ul style="list-style-type: none"> a) Talking and writing group b) Singing group c) Ipad tuition d) Woodwork and projects e) Open session with speakers f) Windows computer classes g) Clock repairing group |

APPENDIX 1

Achievements and performance

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

Our various groups have continued to expand with the addition of the Windows computer classes and the clock repair group. Total member numbers have also increased.

We have carried out a number of community projects including;

- Installation of raised beds at a primary school.
- Repair of various pieces of equipment for schools and the council.
- Construction of bird boxes, owl boxes and nest boxes for Shearwaters for the Council Rangers and the SNH.

Members continue to make various items for sale and for their own use.

The wood turning group are continuing to expand with some amazing items being produced.

We have had some great speakers and a number of the group went on a trip to Loch Ness on the Jacobite Maverick which was a great success.

We had a very successful Christmas Lunch with a lot of members attending.

Financial review

Brief statement of the charity's policy on reserves

The unrestricted funds represent income earned but not utilised in supporting charitable activities. At 28 February 2026, the Charity held £61,475 at the bank. The Trustees consider £6,000 to be an appropriate amount to hold in reserve to allow the ongoing work of the Charity.

Details of any deficit

None

Donated facilities and services (if any)

None

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) | <i>Peter White</i> | <i>Murdo Maciver</i> |
| Full name(s) | Peter White | Murdo Maciver |
| Position (e.g. Chair) | Treasurer | Chairman |
| Date | 09/04/2026 | 10/04/26 |

THE INVERNESS MEN'S SHED

SC048157



| Receipts and payments accounts | | | | | | | |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from | Period start date | | | to | Period end date | | |
| | Day | Month | Year | | Day | Month | Year |
| | 01 | 03 | 2025 | | 28 | 02 | 2026 |

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 | 4,196 | | | | 4,196 | 6,152 |
| Legacies | - | | | | - | - |
| Grants | - | | | | - | - |
| Receipts from fundraising activities | - | | | | - | - |
| Gross trading receipts | - | | | | - | - |
| Income from investments other than land and buildings | 528 | | | | 528 | 610 |
| Rents from land & buildings | - | | | | - | - |
| Gross receipts from other charitable activities | 7,712 | | | | 7,712 | 7,860 |
| | | | | | - | - |
| A1 Sub total | 12,436 | - | - | - | 12,436 | 14,622 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | - | | | | - | - |
| Proceeds from sale of investments | - | | | | - | - |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 12,436 | - | - | - | 12,436 | 14,622 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | - | | | | - | - |
| Gross trading payments | - | | | | - | - |
| Investment management costs | - | | | | - | - |
| Payments relating directly to charitable activities | 9,244 | | | | 9,244 | 10,639 |
| Grants and donations | - | | | | - | 360 |
| Governance costs: | | | | | | |
| Audit / independent examination | 600 | | | | 600 | 600 |
| Preparation of annual accounts | - | | | | - | - |
| Legal costs | - | | | | - | 96 |
| Other | - | | | | - | - |
| | | | | | - | - |
| A3 Sub total | 9,844 | - | - | - | 9,844 | 11,503 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | 282 | | | | 282 | 1,255 |
| Purchase of investments | - | | | | - | - |
| A4 Sub total | 282 | - | - | - | 282 | 1,255 |
| Total payments | 10,126 | - | - | - | 10,126 | 12,758 |
| Net receipts / (payments) | 2,310 | - | - | - | 2,310 | 1,864 |
| A5 Transfers to / (from) funds | | | | | | |
| | | | | | - | |
| Surplus / (deficit) for year | 2,310 | - | - | - | 2,310 | 1,864 |

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 | 59,165 | | | | 59,165 | 57,301 |
| | Surplus / (deficit) shown on receipts and payments account | 2,310 | | | | 2,310 | 1,864 |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year | 61,475 | - | - | - | 61,475 | 59,165 |
| | (Agree balances with receipts and payments account(s)) | - | - | - | - | - | - |

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

| Categories | Details | Fund to which asset belongs | Cost (if available) | Current value (if available) | Last year |
|------------------------|------------------------|-----------------------------|---------------------|------------------------------|---------------|
| | | | to nearest £ | to nearest £ | to nearest £ |
| B3 Other assets | Leasehold Improvements | General | 55,847 | 31,277 | 34,975 |
| | Tools and Equipment | General | 13,230 | 6,201 | 6,825 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | Total | | 69,077 | 37,478 |

| Categories | Details | Fund to which liability relates | Amount due | Last year |
|-----------------------|--------------|---------------------------------|--------------|--------------|
| | | | to nearest £ | to nearest £ |
| B4 Liabilities | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total | | - | - |

| Categories | 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 |
|--------------------|-------------|------------------|
| <i>Peter White</i> | Peter White | 09/04 |
| | | |

Section C Notes to the Accounts

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

All funds are held in bank accounts. There are no restrictions on these funds and the funds will be utilised for supporting the activities of the Men's Shed.

C2 Grants

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | Total | - |

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

| 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) **x**

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

THE INVERNESS MEN'S SHED

SC048157

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 £ |
|-------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Money box | 586 | | | | 586 | 627 |
| Donations | 3,610 | | | | 3,610 | 5,420 |
| Members Donations | - | | | | - | 105 |
| | | | | | - | |
| Total | 4,196 | - | - | - | 4,196 | 6,152 |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|---|-----------------------------------|
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| Total | - | - | - | - |

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 £ |
|---------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Sale of items | 2,126 | | | | 2,126 | 1,904 |
| sale of scrap | 453 | | | | 453 | 467 |
| Work done | 4,883 | | | | 4,883 | 5,089 |
| Other income | 250 | | | | 250 | 400 |
| | | | | | - | - |
| | | | | | - | - |
| | | | | | - | - |
| Total | 7,712 | - | - | - | 7,712 | 7,860 |


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 £ |
|------------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Materials | 3,750 | | | | 3,750 | 5,196 |
| Telephone | 522 | | | | 522 | 632 |
| Repair and Maintenance | 538 | | | | 538 | 331 |
| Heat and Light | 1,004 | | | | 1,004 | 1,648 |
| Rates | - | | | | - | 477 |
| Insurance | 1,917 | | | | 1,917 | 1,088 |
| Other expenses | 1,513 | | | | 1,513 | 1,267 |
| | | | | | - | - |
| | | | | | - | - |
| | | | | | - | - |
| Total | 9,244 | - | - | - | 9,244 | 10,639 |

APPENDIX 3

OSCR

Office of the Scottish Charity Regulator

| | | Independent examiner's report on the accounts v2 | | | | | |
|---|---|---|------|--------------|-----------------|-------|------|
| Report to the trustees/members of | Charity name | THE INVERNESS MEN'S SHED | | | | | |
| Registered charity number | | SC048157 | | | | | |
| On the accounts of the charity for the period | Period start date | | | | Period end date | | |
| | Day | Month | Year | to | Day | Month | Year |
| | 01 | 03 | 2025 | | 28 | 02 | 2026 |
| 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) 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. | | | | | | |
| Basis of independent examiner's statement | 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. | | | | | | |
| Independent examiner's statement | <p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. | | | | | | |
| Signed: |  | | | Date: | 14/4/2026 | | |
| Name: | Rhona Wilson, BA FCCA | | | | | | |
| Address: | MacKenzie Kerr Limited | | | | | | |
| | Redwood | | | | | | |
| | 19 Culduthel Road | | | | | | |
| | Inverness, IV2 4AA | | | | | | |

The Inverness Men's Shed

Scotland - Charity number SC048157

Accounts

APPENDIX 1



| Trustees' Annual Report for the period | | | | | | | |
|--|-----|-------|------|-----------------|-----|----------|------|
| Period start date | | | | Period end date | | | |
| From | Day | Month | Year | To | Day | Month | Year |
| | 01 | March | 2024 | | 28 | February | 2025 |

Office of the Scottish Charity Regulator

Reference and administration details

| | |
|---------------------------------|--|
| Charity name | The Inverness Men's Shed |
| Other names charity is known by | |
| Registered charity number | SC048157 |
| Charity's principal address |  |

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 |  | | | |
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| 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

The Charity is governed by its constitution which was adopted on 21st February 2018 and is registered with the office of the Scottish Charity Regulator as a SCIO. The management and administration of the charity is the responsibility of the Trustees.

Trustee recruitment and appointment

Trustees are appointed from members of the organisation and represent the minimum number required. Appointment and removal is in accordance with the constitution which requires that each AGM the members elect any member to serve as a charity trustee for a term of three years.

Objectives and activities

Charitable purposes

The purpose of the organisation is to provide recreational facilities and advance social needs, health and well being of men of all ages and backgrounds living in Inverness and surrounding areas by:

- a) Creating, developing and maintaining a facility, namely a Men`s shed.
- b) Offering opportunities for men in the Inverness area to meet and undertake creative, physical, purposeful and recreational activities of their choice.
- c) Reducing isolation of men in the area thus contributing to their physical and mental wellbeing.
- d) Developing the capacity of men in Inverness area to share their skills and knowledge with others in the community.

Summary of the main activities in relation to these objects

- a) Talking and writing group
- b) Singing group
- c) Ipad tuition
- d) Woodwork and projects
- e) Open session with invited speakers
- f) Keep fit group

APPENDIX 1

Achievements and performance

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

Our various groups have continued to expand and numbers of members have increased.

We have carried out a number of community projects including items for a play area in a school. We were asked to make Santas sleigh for Tesco's.

Members continue to make various items both for sale and for their own use.

The wood turning group is expanding and have made some excellent items.

We have had some very interesting speakers on Thursday morning and the friendship group had a very good trip out using a vintage bus.

A lot of the members enjoyed a very good Christmas dinner at a local restaurant.

Financial review

Brief statement of the charity's policy on reserves

The unrestricted funds represent income earned but not utilised in supporting charitable activities. At 28th February 2025, the charity held £59,165 at the bank. The Trustees consider £6,000 to be an appropriate amount to hold in reserve to allow the ongoing work of the charity.

Details of any deficit

None

Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

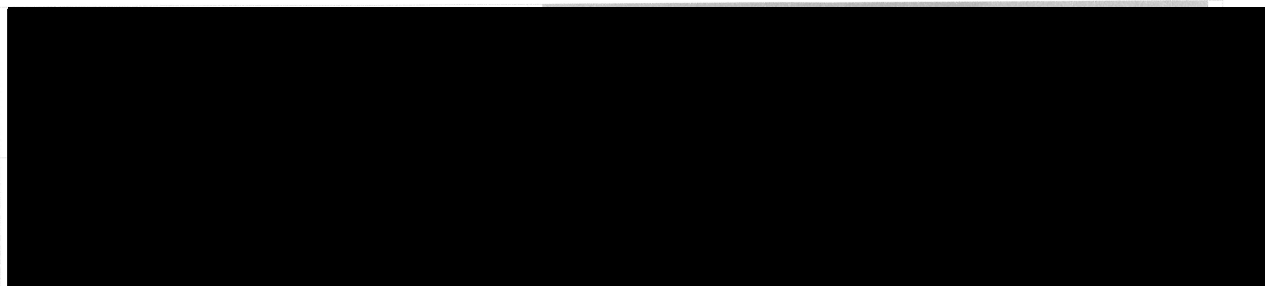
Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)



Position (e.g. Chair)

CHAIRMAN

Treasurer

Date

8 / 4 / 25

27/03/25

| Receipts and payments accounts | | | | | | |
|--------------------------------|----|----|------|----|----|----|
| For the period from | | | | to | | |
| | 01 | 03 | 2024 | | 28 | 02 |

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 | 6,152 | | | | 6,152 | 4,573 |
| Legacies | | | | | - | |
| Grants | | | | | - | |
| Receipts from fundraising activities | | | | | - | |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | 610 | | | | 610 | 473 |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | 7,860 | | | | 7,860 | 8,264 |
| Transfer of funds from one account to another | | | | | - | |
| A1 Sub total | 14,622 | - | - | - | 14,622 | 13,310 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 14,622 | - | - | - | 14,622 | 13,310 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | 10,639 | | | | 10,639 | 6,413 |
| Grants and donations | 360 | | | | 360 | |
| Governance costs: | | | | | - | |
| Audit / independent examination | 600 | | | | 600 | 378 |
| Preparation of annual accounts | | | | | - | |
| Legal costs | 96 | | | | 96 | |
| Transfer of funds from one account to another | | | | | - | |
| A3 Sub total | 11,503 | - | - | - | 11,503 | 6,791 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | 1,255 | | | | 1,255 | 240 |
| Purchase of investments | | | | | - | |
| A4 Sub total | 1,255 | - | - | - | 1,255 | 240 |
| Total payments | 12,758 | - | - | - | 12,758 | 7,031 |
| Net receipts / (payments) | 1,864 | - | - | - | 1,864 | 6,279 |
| A5 Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | 1,864 | - | - | - | 1,864 | 6,279 |

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 | 57,301 | | | | 57,301 | 51,022 |
| | Surplus / (deficit) shown on receipts and payments account | 1,864 | | | | 1,864 | 6,279 |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year | 59,165 | - | - | - | 59,165 | 57,301 |

| | 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 | Leaseholds Improvements | General | 55,847 | 34,975 | 39,009 |
| | Tools and Equipment | General | 12,947 | 6,825 | 6,775 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | Total | 68,794 | 41,800 |

| | 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 |
|--|--|------------|------------------|
| |  | | 8/4/25 |
| | | | |

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 £ |
|-------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Money box | 627 | | | | 627 | 540 |
| Donations | 5,420 | | | | 5,420 | 3,268 |
| Members Donations | 105 | | | | 105 | 765 |
| | | | | | - | |
| Total | 6,152 | - | - | - | 6,152 | 4,573 |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|---|-----------------------------------|
| | | | - | |
| | | | - | |
| | | | - | |
| Total | - | - | - | - |

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 £ |
|---|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Sale of items | 1,904 | | | | 1,904 | 3,153 |
| Sale of scrap | 467 | | | | 467 | 586 |
| Work done | 5,089 | | | | 5,089 | 4,525 |
| Other income | 400 | | | | 400 | |
| transfer of funds from one account to another | | | | | - | |
| | | | | | - | |
| Total | 7,860 | - | - | - | 7,860 | 8,264 |

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 £ |
|------------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Materials | 5,196 | | | | 5,196 | 3,213 |
| Postage and Stationary | | | | | - | 4 |
| Telephone | 632 | | | | 632 | 669 |
| Repair & Maintenance | 331 | | | | 331 | 560 |
| Heat & light | 1,648 | | | | 1,648 | 1,673 |
| Rates | 477 | | | | 477 | - |
| Insurance | 1,088 | | | | 1,088 | - |
| Other expenses | 1,267 | | | | 1,267 | 294 |
| | | | | | - | |
| Total | 10,639 | - | - | - | 10,639 | 6,413 |

OSCr

Office of the Scottish Charity Regulator

| Independent examiner's report on the accounts | | | | | | | |
|---|---|-----------------------|---------------------|----|------------------|--------------------------|---------------------|
| Report to the trustees/members of | Charity name THE INVERNESS MEN'S SHED | | | | | | |
| | Registered charity number SC048157 | | | | | | |
| On the accounts of the charity for the period | Period start date | | | to | Period end date | | |
| | Day 01 | Month MARCH | Year 2024 | | Day 28 | Month FEBRUARY | Year 2025 |
| 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) 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.

Basis of independent examiner's statement

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.

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

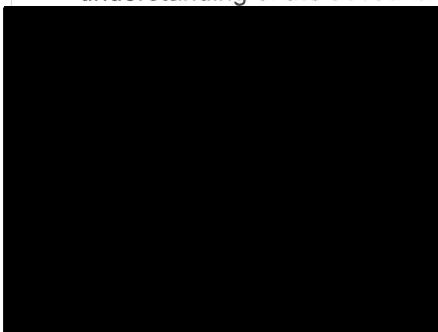
have not been met, or

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

Signed:

Name:

Address:



Date:

15 April 2025