

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	06	2023	To	31	05	2024

Reference and administration details

Charity name	Penicuik and District Mens Shed
Other names charity is known by	
Registered charity number	SC049319
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				
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	Constitution (Rev 1) 19/02/21
Trustee recruitment and appointment	No Change

Objectives and activities

Charitable purposes	To provide recreational facilities and advance the social needs, health, mental health and well being of men of all ages and backgrounds living in Penicuik and district.
Summary of the main activities in relation to these objects	Creating, development and maintenance of a facility which allows men to meet and undertake creative, physical, purposeful and recreational activities of their choice. Thereby reducing isolation and contributing to physical and mental wellbeing of the shed members.

APPENDIX 1

Achievements and performance

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

Establishment of a new base for shed operations at the Glencorse Centre after a disappointing move away from the Penicuik YMCA/YWCA.

The shed is taking the lead in a project to convert a redundant steel structure on the Glencorse Centre site. This is to accommodate a workshop and social/classroom facility for both the Men's Shed and the Glencorse Centre.

Planning consent has been secured and a building warrant is awaited from Midlothian Planning.

Financial review

Brief statement of the charity's policy on reserves

To be retained for future development of the shed.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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)	<div></div>	
Full name(s)		
Position (e.g. Chair)	Chairman	Treasurer
Date	24 Feb 2025	24/02/2025

Penicuik and District Men's Shed

SC049319



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	June	2023		31	May	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	3,856				3,856	8,457
Legacies					-	
Grants	8,500	5,000			13,500	8,000
Receipts from fundraising activities	1,166				1,166	2,723
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,438				1,438	933
					-	
A1 Sub total	14,959	5,000	-	-	19,959	20,113
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	14,959	5,000	-	-	19,959	20,113
A3 Payments						
Expenses for fundraising activities	524				524	479
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,527				4,527	4,574
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	240				240	
Preparation of annual accounts	175				175	
Legal costs					-	
Other					-	
					-	
A3 Sub total	5,466	-	-	-	5,466	5,053
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	2,400				2,400	
Purchase of investments					-	
A4 Sub total	2,400	-	-	-	2,400	-
Total payments	7,866	-	-	-	7,866	5,053
Net receipts / (payments)	7,094	5,000	-	-	12,094	15,060
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	7,094	5,000	-	-	12,094	15,060

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	26,042				26,042	10,982
	Surplus / (deficit) shown on receipts and payments account	7,094	5,000			12,094	15,060
						-	
						-	
	Cash and bank balances at end of year	33,136	5,000	-	-	38,136	26,042
	(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	Cabin		2,000	2,000	
		Total	2,000	2,000	-

	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	£
General	Asda	1	500
General	Local Giving	1	500
General	FMC Tech	1	6,500
General	Masonic	1	500
Fitting of workshop	Orcome Trust	1	5,000
Total			13,000

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)	
--	--

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

C5 Transactions with trustees and connected persons

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

C6 Other information

--

Penicuik and District Men's Shed

SC049319

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 £
Donations	3,856				3,856	8,457
					-	
					-	
					-	
Total	3,856	-	-	-	3,856	8,457
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
General	8,500				8,500	3,000
Orcome Trust		5,000			5,000	5,000
					-	
					-	
Total	8,500	5,000			13,500	8,000
	-	-			-	-

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 £
Subscriptions	1,438				1,438	933
					-	-
					-	
					-	
					-	
					-	
					-	
Total	1,438	-	-	-	1,438	933
	-	-	-	-	-	-

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 £
Catering	1,750				1,750	407
Stationery	1,074				1,074	114
Tool supplies	-				-	207
Subscriptions	-				-	50
Location set up	83				83	3,377
insurance	482				482	420
Rent	1,010				1,010	
Sundry	127				127	
					-	
					-	
Total	4,527	-	-	-	4,527	4,574
	-	-	-	-	-	-

SC049319

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
Receipts						
Donations	3,856				3,856	8,457
Legacies					-	
Grants	8,500				8,500	3,000
Receipts from fundraising activities	1,166				1,166	2,723
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,438				1,438	933
Sub total	14,959	-	-	-	14,959	15,113
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	14,959	-	-	-	14,959	15,113
Payments						
Expenses for fundraising activities	524				524	479
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,527				4,527	4,574
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	240				240	
Preparation of annual accounts	175				175	
Legal costs					-	
					-	
					-	
Sub total	5,466	-	-	-	5,466	5,053
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	5,466	-	-	-	5,466	5,053
Net receipts / (payments)	9,494	-	-	-	9,494	10,060
Transfers to / (from) funds					-	
Surplus / (deficit) for year	9,494	-	-	-	9,494	10,060

cross ref error

cross ref error

cross ref error

Nature and purpose of funds

--

Penicuik and District Men's Shed

SC049319

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

	Restricted fund 1 - enter name of fund below	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
Receipts						
Donations					-	
Legacies					-	
Grants	5,000				5,000	5,000
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	5,000	-	-	-	5,000	5,000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	5,000	-	-	-	5,000	5,000
Payments						
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					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	5,000	-	-	-	5,000	5,000
Transfers to / (from) funds						
Surplus / (deficit) for year	5,000	-	-	-	5,000	5,000
Nature and purpose of funds						



Office of the Scottish Charity Regulator

	Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name Penicuik and District Men's Shed						
Registered charity number	SC049319						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	June	2023	to	31	May	2024
Set out on pages							(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. 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 [other than that disclosed on the attached page*] 1. 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, andto 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:					Date:	28/02/25	
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*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**