



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	24		31	03	25

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	704				704	270
Legacies					-	
Grants					-	3,000
Receipts from fundraising activities	190				190	175
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	894	-	-	-	894	3,445
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	894	-	-	-	894	3,445
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	1,039				1,039	485
Investment management costs					-	
Payments relating directly to charitable activities	308				308	486
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	1,347	-	-	-	1,347	971
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1,347	-	-	-	1,347	971
Net receipts / (payments)	(453)	-	-	-	(453)	2,474
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(453)	-	-	-	(453)	2,474

APPENDIX 3

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Aultbea Men's Shed						
Registered charity number	Registered charity number	SC04985						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	April	2024	to	31st	March	2025	
Set out on pages								(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<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 (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.</p>							
Basis of independent examiner's statement	<p>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.</p>							
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> <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> <p>[REDACTED] attention should be drawn in order to enable a proper [REDACTED] to be reached.</p>							
Signed:	[REDACTED]				Date:	28 th April 2025		
Name:	[REDACTED]							
Relevant professional qualification(s) or body (if any):	[REDACTED]							
Address:	[REDACTED]							

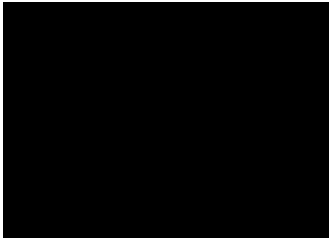
*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

Aultbea Men's Shed

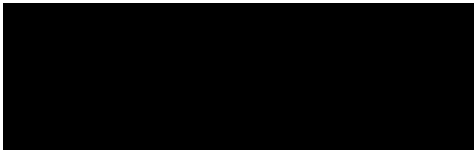
Charity number: SC049325

Trustees' Report for the year ending 31 March 2025

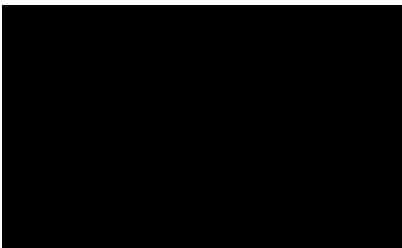
Main Contact



Current Trustees



Independent examiner



Bankers

Bank of Scotland,
Bank Brae,
Gairloch,
IV21 2BE

Report

1 General

The trustees present their report and the financial statements for the year ended 31 March 2025.

2 Constitution

The Charity is a Scottish Charitable Incorporated Organization (a SCIO). It was registered in its current legal form on 24th May 2019. It has a two-tier structure with Trustees and the members of the charity. The Constitution is currently being reviewed and simplified so that it is more in keeping with our small men's shed group and facilities. It is hoped that it will be ratified at the 2025 AGM.

3 Structure, governance and management

The organisation is a registered Scottish Charity. The Constitution establishes the objects and powers of the charity.

The management of the organisation is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

The Board of Trustees normally consists of three of the Shed members who meet regularly and are responsible for the strategic direction and policy of the organisation together with sound financial and operational control. A fourth Trustee was co-opted in 2023 for strategic purposes in providing the Trustees with advice on the needs for a second shed and risk assessment in use of machinery. We now have three Trustees as one trustee resigned during the year and his role in ensuring the emergency medical supplies are up to date has been taken over by another member. Risk analysis is carried out continually and action taken as necessary to reduce risk. This includes machine and tool use, medical and first aid requirements and possible fire hazards. There is knowledge and expertise amongst the Trustees and members in relevant areas of risk gained from pre-retirement professions.

4 Policies and Objectives

The organisation has been formed to benefit the community of Aultbea, Laide and the surrounding district with the following objects:

- To be a workshop and social centre for men and women from the local community.
- To help members maintain their mental health and wellbeing, make new friends and enjoy working on a range of projects for individuals and the surrounding communities.
- To assist the community in practical ways wherever possible.

5 Activities.

We have continued working with and for the communities and individuals in the area throughout this year. We recruited 2 new members during the year giving 16 members on our group WhatsApp and 1 further member who is not on WhatsApp. Our Friday afternoon social gatherings have continued throughout the year with up to 10 members attending and members sometimes met on other days to work on particular projects. Our shed is rather cramped with 10 people in it and we only have 7 chairs! If space is needed for working, whether because of noise from machinery or the need for space to move around, it is generally done at times other than at the Friday afternoon social gathering.

In February we had a speaker from NHS Highland who presented information on the screening programmes for men. We also had a discussion on prostate problems for which there is no formal screening available at the present time. This was very informative and action has been taken by some members who had missed out on all the screening on offer.

Some of the projects carried out during the year which brought together AMS members are:

Refurbish the hockey goals for Gairloch high School.

Refurbish a generator given to the AMS and sold it for AMS funds.

Making a clock for the local nursery for teaching shapes and time through play.

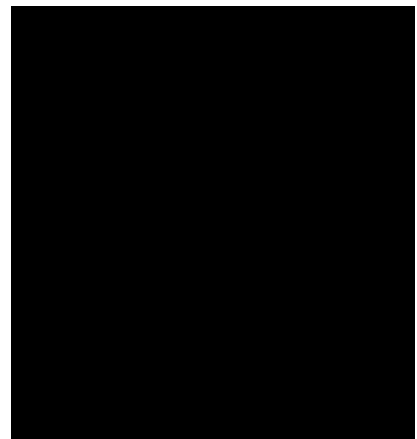
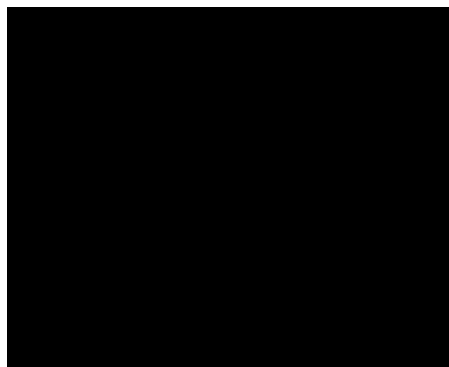
Made new handles for an antique garden tool.

Repaired a generator for a member.

Made and fitted a replacement bridge over a burn in a garden for a couple in Gairloch.

Made and fitted speaker shelves for Aultbea Community Hub.

Made a garden table for a lady in Aultbea.





We continue to submit applications for grants towards our goal of a second shed to act as a machine shed. This would allow greater flexibility in the use of space in the present shed with more side benching for present and new members to work on projects.

██████████ Chairman
July 2025

6 Financial Review

Reserve's policy

Our policy is to build reserves to further the aims of the organisation and in the interests of the local community. No distributions are made from reserves. We continually monitor our reserves to ensure that we can fully fund our necessary annual outgoings on electricity, insurance and consumables.

Treasurer's Report 1 April 2024 – 31 March 2025

Our opening balance on 1 April 2024 was £4091 and we had a closing balance on 31 March 2024 of £3638. The total outgoings for the year were £1347, made up of £1039 for insurance, SMSA subscription, electricity, lease of land from Aultbea Hub and first aid equipment and also £308 for maintenance, materials, paint and tools. The total income from donations, grants and fundraising was £894.00.

The Trustees recommend that at this time there is no requirement to reintroduce a membership subscription. However, we have resurrected the weekly donation of £1 for members who attend on a Friday to cover the cost of refreshments and incidentals.

██████████, Treasurer
6th June 2025

**Approved by the AMS Trustees on 2nd June 2025 and signed on behalf of AMS
by**



Chairman
Aultbea Men's Shed