

OSCr

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	06	2024	To	31	05	2025

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

Finechty Men's Shed

SC050187

Trustee name

ONE (1) COPY

Date entered if not for whole year

Name of person
(or body) entitled to
amount trustee (if any)

APPENDIX 1

Achievements and performance

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

This year has been spent consolidating our financial sustainability and future proofing our organisation. To this end we have installed a solar power system to negate our high dependence on mains electricity, which is our major ongoing operating expense. So far, this installation is proving very successful in decreasing this outlay to a minimum amount.

We have also currently involved in the development of a community garden initiative with a view to establish and encourage a broader local interest and interaction with our local community and its many groups.

To achieve this, we have installed a polycrystalline type greenhouse and encouraged the construction of several raised growing beds. These opportunities have been undertaken and are currently under cultivation.

We hope to build on this enthusiasm and develop year-round involvement in the garden.

We continue to consolidate and expand our links with other community groups and work closely with local schools, nurseries etc whenever possible.

Financial review

Brief statement of the charity's policy on reserves

As a small charity we continually monitor our reserves and always maintain a small emergency fund for unforeseen expenses

Details of any deficit

None

Donated facilities and services (if any)

None

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 Date resigned Part way through

Structure, governance and management

Type of governing document Scottish Men's Shed Constitution

Trustee recruitment and appointment None

Objectives and activities

Charitable purposes

To enable interaction within the local community and alleviate social isolation and counter mental health issues. Through the provision of a welcoming and non-judgemental communal environment and workshop facilities.

Summary of the main activities in relation to these objects

We provide a social meeting place with four workshop facilities and a greenhouse, where people can interact and engage in manual crafts and tutor others.

These facilities are also utilised to support other community groups and individuals whenever possible.

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(

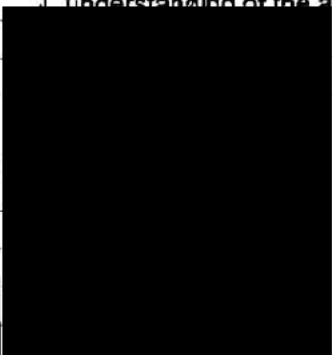
Position (e.g. Chair) Vice Secretary

Date 01/08/2025

APPENDIX 3

OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name						
	Finechty Men's Shed						
Registered charity number	SC050187						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	06	2024		31	05	2025
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 (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	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, 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:					Date:	10-06-2025	
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

A large, empty rectangular box with a thin black border, intended for the examiner to provide details of any items they wish to disclose. The box is currently blank.

		Enter charity name below						Enter SC No. below	
		Finechty Men's Shed						SC050187	
		Receipts and payments accounts							
		For the period from	Period start date			to	Period end date		
Day	Month		Year	Day	Month		Year		
	01	06	2024		31	05	2025		
Section A Statement of receipts and payments									
	Unrestricted to nearest £	Restricted funds to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £			
A1 Receipts									
Donations	6,462				6,462	7,220			
Legacies					-				
Grants		33,613			33,613	22,898			
Fundraising activities	1,524				1,524	1,395			
Gross trading receipts					-				
Income from investments other than land and buildings					-				
Rents from land & buildings					-				
Gross receipts from other charitable activities					-				
A1 Sub total	7,986	33,613	-	-	41,599	31,513			
A2 Receipts from asset & investment sales									
Proceeds from sale of fixed assets					-				
Proceeds from sale of investments					-				
A2 Sub total	-	-	-	-	-	-			
Total receipts	7,986	33,613	-	-	41,599	31,513			
A3 Payments									
Expenses for fundraising activities					-	82			
Insurance	964				964	926			
Membership Fees	25				25	-			
Equipment	3,801				3,801	2,107			
Rent	5				5	5			
Moray Council - Planning Application 23/00769/APP					-	500			
SSEN Solar Power Connection Fees					-	1,472			
Scottish Water Charges					-	292			
Site Mobile Phone (Tesco Mobile)	108				108	61			
PlusNet Broadband	264				264	-			
Solar Panel Installation		22,332			22,332	-			
PolyCrub Installation		9,492			9,492	-			
					-	-			
					-	-			
Elgin Strathspey & Reel Society	200				200	-			
24ft x 10ft Workshop Container - Michael Wilson AB53 8EB					-	2,500			
Savoch Hire Ltd - Transportation of Workshop Unit					-	336			
Container Cabins Limited - 24ft x 10ft workshop container					-	8,160			
Brian Reid Joinery - Cladding of Workshop Cabins - Cladding Project pt1					-	7,965			
Brian Reid Joinery - Cladding of Workshop Cabins - Cladding Project pt2					-	5,812			
Additional parts for Cladding project					-	1,110			
Additional Parts for New Workshop Project					-	2,077			
IT Computer and Printer	798				798	-			
HSE Kit and Fire Extinguishers	277				277	168			
Electricity Bills eOn-Next	1,326				1,326	1,254			
Consumables	3,425				3,425	1,465			
Governance costs:					-	-			
Audit / independent examination					-	-			
Preparation of annual accounts					-	-			
Legal costs					-	-			
Other					-	-			
A3 Sub total	11,193	31,824	-	-	43,017	36,292			
A4 Payments relating to asset and investment movements									
					-	-			
A4 Sub total	-	-	-	-	-	-			
Total payments	11,193	31,824	-	-	43,017	36,292			
Net receipts / (payments)	(3,207)	1,789	-	-	(1,418)	(4,779)			
A5 Transfers to / (from) funds					-	-			
Surplus / (deficit) for year	(3,207)	1,789	-	-	(1,418)	(4,779)			

Finechty Men's Shed		SC050187					
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	5,701	6,004			11,705	16,484
	Surplus / (deficit) shown on receipts and payments account	(3,207)	1,789			(1,418)	(4,779)
						-	
						-	
	Cash and bank balances at end of year	2,494	7,793	-	-	10,287	11,705
	(Agree balances with receipts and payments account(s))	- 0	-	-	-	- 0	-
	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 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
							2-Jun-25

Finechty Men's Shed		SC050187			
Section C Notes to the Accounts					
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)		Funds held are made up of monies in donations, grants or fundraising activities. The purpose of the funds held are to help further the aims and objectives of the Finechty Men's Shed.			
C2 Grants		Type of activity or project supported	Individual / institution	Number of grants made	£
		Just Transition PB Fund award - Solar Panel project	Third Sector Intern	2	23,335
		Creation of Accessibility Toilet (Part Funding)	Tesco Blue Token	1	375
		Lottery Grant - Polycrub project	National Lottery	1	9,903
				Total	33,613
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
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	Balance
C6 Other information					

Finechty Men's Shed						SC050187
Additional analysis (1)						
Analysis of receipts and payments						
1 Donations						
	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 £
Various Donations	6,462				6,462	7,220
					-	
					-	
Total	6,462	-	-	-	6,462	7,220
2 Grants						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
Third Sector Intern (Grant Application)		23,335			23,335	20,550
Tesco Blue Token		375			375	1,125
National Lottery		9,903			9,903	1,223
Lottery Community Fund					-	-
Beatrice Wind Farm Fund					-	-
Scottish Hydro					-	-
Foundation Scotland					-	-
Money For Moray Fund					-	-
Total	-	33,613			33,613	22,898
3 Gross receipts from other charitable activities						
	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 £
Fundraising activities	1,524				1,524	1,395
					-	
					-	
					-	
					-	
					-	
Total	1,524	-	-	-	1,524	1,395
4 Payments relating directly to charitable activities						
	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 £
Insurance	964				964	926
Membership Fees	25				25	-
Rent	5				5	5
Solar Panel Installation		22,332			22,332	-
PolyCrub Installation		9,492			9,492	-
Expenses for fundraising activities					-	82
Tesco Mobile Phone	108				108	-
Equipment Tools	3,801				3,801	2,107
Planning Application					-	500
PlusNet Broadband	264				264	-
Electricity Bills eOn-Next	1,326				1,326	-
IT Computer and Printer	798				798	-
Wood Cladding works					-	13,777
New Workshop					-	8,160
					-	
Total	7,290	31,824	-	-	39,114	25,557

					SC050187	
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						
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Various Donations	6,426				6,426	7,220
Fundraising	1,524				1,524	1,395
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Receipts from fundraising activities					-	-
Sub total	7,950	-	-	-	7,950	8,615
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	7,950	-	-	-	7,950	8,615
Payments						
Expenses for fundraising activities					-	82
Insurance	964				964	926
Moray Council - Planning Application 23/00769/APP					-	500
Payments relating directly to charitable activities	7,261				7,261	12,846
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	8,225	-	-	-	8,225	14,354
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	8,225	-	-	-	8,225	14,354
Net receipts / (payments)	(274)	-	-	-	(274)	(5,739)
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(274)	-	-	-	(274)	(5,739)
Nature and purpose of funds						
Donations and fundraising used for the development of the site, workshops and meeting room,						

Finechty Men's Shed					SC050187	
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						
Third Sector Intern	23,335				23,335	20,550
National Lottery	9,903				9,903	-
					-	-
					-	-
					-	-
Tesco Blue Token	375				375	1,125
Buckie CO-OP Foundation					-	1,223
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	33,613	-	-	-	33,613	22,898
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	33,613	-	-	-	33,613	22,898
					-	
Payments						
					-	
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						
Solar Panel Installation	22,332				22,332	-
PolyCrib Installation	9,492				9,492	-
					-	-
Wood Cladding					-	13,777
					-	
Sub total	31,824	-	-	-	31,824	13,777
Total payments	31,824	-	-	-	31,824	13,777
Net receipts / (payments)	1,789	-	-	-	1,789	9,121
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,789	-	-	-	1,789	9,121
Nature and purpose of funds						
Funds applied for the purpose of the creation of additional workshop and associated cladding of new space.						