

Lossiemouth Men's Shed

Scotland · Charity number SC052456

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-04-04
Register	View on the OSCR register

Contact

Address	Glenmore Dunbar Street Lossiemouth IV31 6RB
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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: The Shed welcomes men aged 18 and over and provides a supportive, inclusive environment where members can meet regularly for companionship, conversation, and shared activities. Open on Tuesday mornings, Thursday evenings (except during the colder winter months), and Sunday mornings, it offers a relaxed setting to enjoy refreshments and social interaction. The Shed is equipped with a range of woodworking tools and equipment, which members use both for personal projects and for producing items to sell locally or provide for community organisations. In addition to practical activities, members can enjoy board games and other indoor pursuits, while the group also arranges outings, guest talks, and seasonal social events, including Christmas gatherings and Burns Night celebrations

Beneficiaries: 'Other defined groups'

Objectives: 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 Lossiemouth and district. By: a) Creating, developing, and maintaining a facility, namely a Men's Shed. b) Offering opportunities for men in the Lossiemouth 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 Lossiemouth area to share their skills and knowledge with others in the community.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£16,152	£13,129	-	0
2024-12-31	£16,359	£7,370	-	0
2023-12-31	£6,203	£1,999	-	0

Lossiemouth Men's Shed

Scotland - Charity number SC052456

Accounts



Lossiemouth Men's Shed SCIO
Annual Report and Financial Statements
For the period from 1st January 2025
to
31st December 2025

OSCR
Scottish Charity Regulator
www.oscr.org.uk

**Registered
SCIO
SC052456**

Trustees' Annual Report

For the period from 1st April 2025 to 31st December 2025

The Trustees have pleasure in presenting their report together with the financial statements for the period from 1st April 2025 to 31st December 2025.

Reference and Administrative Information

Charity name: Lossiemouth Men's Shed
 SCIO

Charity number: SC052456

Address: C/0 4 Lesmurdie Place
 Lossiemouth
 IV31 6AQ

Current trustees

Office Bearers Chair David Walker
 Vice-Chair Bill Tweddle
 Secretary Ron Burges
 Treasurer Charlie Parsons

Trustees Rodney Ainsworth
 James Anderson
 Paul Jewell
 Chris Matthew
 Alan McIntosh
 Rab Russell

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered on 4 April 2023. It has a single tier structure and as such, the trustees are members of the charity.

Appointment of Trustees

Trustees are elected at the Annual General Meeting which is held in February each year. There must be a minimum of three and a maximum of ten trustees.

Objectives and Activities

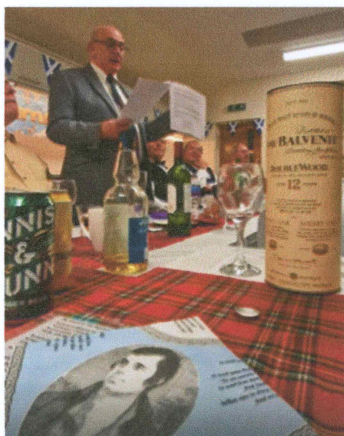
Charitable purposes

The purpose of the organisation is to provide recreational facilities and advance the social needs, health and wellbeing of men of all ages and backgrounds living in Lossiemouth and district, by:

- a) Creating, developing, and maintaining a facility, namely a Men's Shed.
- b) Offering opportunities for men in the Lossiemouth 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 Lossiemouth area to share their skills and knowledge with others in the community.

Activities

Lossiemouth Men's Shed welcomes all men aged 18 and over to join our community. We're open on Tuesday mornings, Thursday evenings (except during the colder winter months), and Sunday mornings—perfect times to enjoy a cup of tea or coffee, biscuits, and a friendly chat. Our shed is equipped with a variety of wood-working tools and equipment for members to use, and we also have board games ready for those rainy days when you just want to relax indoors.



This year, we kicked things off with several exciting firsts: our very first Burns Night celebration, the Hub's inaugural event for an external group, and a memorable moment

seeing a certain Yorkshire man dressed in full regalia! The evening was a fantastic success, with everyone enjoying themselves. The Community Hub in Lossiemouth also took the opportunity to softly launch their new meeting space and kitchen facilities, which were met with appreciation from all who attended.

At Lossiemouth Men's Shed, we believe in looking after each other—not just with good company and plenty of tea and biscuits, but also by sharing helpful information. This year, we were delighted to welcome Jill and Debbie from NHS Grampian, who gave an engaging talk about Abdominal Aortic Aneurysm Screening. This important health check is offered to all men over 65, and their visit helped raise awareness among our members. Thanks to their presentation, we discovered that one of our shedders hadn't yet had the screening, and we were able to quickly arrange an appointment for him the following week. It's just another way our Shed supports the wellbeing of everyone in our community



This year brought an exciting opportunity for Lossiemouth Men's Shed, as we were chosen to be one of the charities supported by Roseisle Hall. During our time at the hall, we met Steve, a local speaker with a passion for sharing fascinating stories. Steve kindly agreed to visit our shed and delivered a captivating talk about

Shackleton's ill-fated Endurance expedition, which drew a full house and sparked plenty of interest among our members.

The event was such a hit that when Steve returned to speak about the opening up of the North-West Passage, we had to move to the Community Hub to accommodate an even larger crowd of shedders and guests. These talks not only entertained and informed but also helped strengthen our sense of community, bringing everyone together to learn and share in memorable experiences.

The Shedders kicked off their day with an exciting visit to the RNLI station in Buckie, where they had the chance to explore one of the lifeboats and learn more about the vital work carried out by the RNLI team. To show their appreciation, the group made a small donation to support the charity's life-saving efforts.

Afterwards, everyone enjoyed a relaxing lunch together at a local café, sharing stories and good company. The day continued with a stop at the Buckie Men's Shed, where the Shedders caught up with fellow members and saw firsthand the progress being made on refurbishing their new shed. It was a wonderful opportunity to connect, exchange ideas, and celebrate the spirit of community that brings all the sheds together.



This year, our Shed community came together to support a very special commemoration in Lossiemouth. One of our members' neighbours had lived near the house that was tragically damaged when a Wellington bomber crashed just after take-off, 80 years ago. With help from the Shed and the RAF, a heartfelt service was organised at the site, bringing together Shedders, service personnel, local residents, and children from the primary school, who laid tributes in memory of those affected.

Of the family of eight who lived in the house, only the father and daughter survived. We were honoured to be able to contact the family of the surviving daughter, and thanks to modern technology, they were able to watch the commemoration online. It was a moving occasion that showed the strength and compassion of our community as we remembered and paid our respects.

Thanks to our location, many of our Shedders are proud ex-servicemen, which helps create a strong sense of camaraderie and shared experience within our group.

This year, we've been delighted to strengthen our relationship with RAF Lossiemouth. We were invited to take part in the Station Friends and Family Day a fantastic opportunity to showcase what the Men's Shed is all about.



During the event, we enjoyed meeting service personnel and their families, sharing information about our activities, and selling some of the unique craft items made by our members. A highlight for many was the chance to meet members of the Red Arrows, adding an extra touch of excitement to an already memorable day. These connections not only help us reach out to new members but also reinforce our commitment to supporting the local community and those who serve it.



This summer, RAF Lossiemouth had a visit from the King.

To mark the occasion, the base commander requested a unique memento with local significance. The Shed was delighted to help by crafting a bottle and glass stand using wood from the old Lossiemouth Bridge. It was a wonderful way to celebrate our community's heritage and contribute to a memorable event at the base.

In the autumn, our Shedders enjoyed a memorable visit to the Moray Motor Museum in Elgin before it closed for the season. The trip was a wonderful chance to reminisce about classic cars and share stories of vehicles owned in years gone by. After exploring the museum, everyone gathered for a relaxed meal at a nearby restaurant, making it a day filled with good company and fond memories.





The final outing of the year was a memorable trip to Fort George, sparking fond memories of military service for several of our Sheddners. Everyone enjoyed exploring the Highlanders Museum, which is the largest military collection in Scotland outside Edinburgh and offers a fascinating history of regiments from post-Culloden times to the present day. The day was rounded off with a relaxing visit to the excellent on-site café, where everyone enjoyed good company and refreshments.

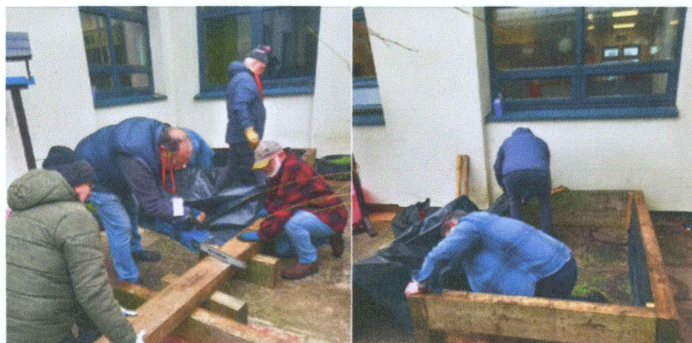
Refreshments is an important part of life at Lossiemouth Men's Shed.

This year, our Sheddners were delighted to support the charity curry night organized by the Community Council, helping to raise funds for local community projects. It was a great opportunity to enjoy a meal together while making a positive contribution to our town.

One of the community events run by the Community Council is Soup and Sweet. As this is used by a number of Sheddners a donation was made towards its running costs



We're proud to support our local community in many ways. This year, our Sheddners built additional planters for St Geraldine's and created storage solutions for SurfABLE, a charity based in Lossiemouth. These projects strengthen our connections with other local groups, making a positive impact for everyone involved



Once again our year was rounded off with a Christmas Dinner



We are a member of the Scottish Men's Shed Association, which provides information, guidance, ideas and resources. As a member of the Association we have attended quarterly meet ups of Moray sheds.

Financial Review

Our shed has been a massive success with membership currently standing at 40 members of these 40 member around 25 regularly meet at the shed and go on activities.

Lossiemouth FC kindly allowed us to use their "pie shop" and hospitality facilities, take over and refurbish their old groundsmen's store to use as a workshop and site a container at the ground giving the shed a brilliant start.



Lossiemouth Men's Shed

Published by Ron Burges · 12 October 2025 ·

Our busiest Sunday morning ever at the Shed. Lots of coffee drunk, laughter and banter, and projects progressed.



We're thrilled that our Shed community has grown so quickly, even if it means we've outgrown our current space! This year, we've been actively exploring new options to give everyone more room to enjoy all that the Shed has to offer.

We are sincerely grateful to the TSI Moray Communities Mental Health and Wellbeing Fund for their continued support of our operational costs in 2025. This funding has been essential in maintaining our activities.

This year, for the first time, we were able to apply for grants covering both 2026 and 2027. In December 2025, we submitted an application for funding for both years. However, in February 2026, we learned that our application was

unsuccessful. While we are eligible to reapply for 2027 funding, the new two-year funding approach means that a significant portion of the 2027 funds has already been allocated to successful applicants from this round. The remaining funds are now restricted, making it unlikely that we will secure funding for 2027.

Given this development we must reassess our financial strategy. The absence of confirmed funding for 2026 requires us to identify alternative sources of financial support and to adjust our operational plans accordingly. Our immediate priorities will focus on protecting and optimizing our existing financial reserves, actively pursuing new fundraising opportunities, and exploring grant options from other organizations.

The Trustee's policy is to retain 12 months' worth of normal running costs in order to meet commitments and to cover any unexpected expenditure. Given our current funding situation we need to consider a two year period when looking at reserves.

Our unavoidable costs are £2025 per annum. Allowing a contingency £475 for overruns and other items would give an annual total of £2500. Retaining roughly a third of our current reserves would be sufficient to give us certainty for the next two years, whilst still giving us a working balance to be used towards the new shed.

Rent	600
Utilities – Electricity, Phone and email	700
Insurance	600
Bank, Card and audit fees	100
SMSA membership	25
Total unavoidable costs	2025

We were able to refresh our workshop equipment in 2025 so we are not expecting any significant expenditure in this area, making the £2500 achievable.

We currently only run one restricted fund, which is the tea fund, which covers tea, coffee and biscuits along with Buttie Sunday, the Christmas meal, and, Burns Supper. This fund is reserved for events open to all shedders at no charge. It has always maintained a healthy balance, independent of grant funding, ensuring these important features will continue.

We also believe that we will be able to fund an additional Thursday day time session in 2026 from the fund. This will allow Shedders to spend the morning in the shed and follow it with lunch at the Soup and sweet.

This year we managed to increase our fund raising activities. In addition to stalls at our two main events, the Lossiemouth summer fun day and the Lossie Christmas market. We, as previously mentioned had a stall at the RAF Lossiemouth Friends and Family day



We were also selected by Roseisle Hall as one of the three charities they would support. This allowed to have a stall at the hall four time this year. Selling wood-working items produced by our members at all the events along with some requests for custom items.



In October we were informed that we had been selected as one of the Co-op local causes for 2026 which will be a great start to next year's fund raising activities, which will need to be more focused as the shed has just been offered a lease on some land suitable for a new Shed.

Lossiemouth Men's Shed - SC052456

Receipts and payments accounts

1st January 2025 to 31st December 2025

Statement of receipts and payments

		Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
Receipts					
Donations	Note1	2022	1222	3244	1928
Grants	Note2	9330	0	9330	12362
Receipts from fundraising activities		3480	0	3480	2069
Income from investments other than land and buildings	Note3	98	0	98	0
Total Receipts		14930	1222	16152	16359

Payments

Expenses for fundraising activities		55	0	55	15
Payments relating directly to charitable activities	Note4	11877	1022	12899	7255
Grants and donations	Note5	100	0	100	75
Governance costs:					
Audit / independent examination		50	0	50	0
Other		25	0	25	25
Total payments		12107	1022	13129	7370
Surplus / (deficit) for year		2823	200	3023	8989

Statement of balances

		Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
Cash Funds					
Opening Balances		12933	260	13193	4204
Surplus/Deficit for year		2823	200	3023	8989
Closing Balances		15756	460	16216	13193

Represented by

Bank - Current Account
Bank - Deposit Account
Cash
Gift Card

1190	12784
14951	0
74	350
1	59
16216	13193

Notes

1 Donations received

	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £
Roseisle Hall	358	0	358	0
Rotary Club of Elgin	500	0	500	0
Hairforce Charity Raffle	233	0	233	0
MR Moto - Poker Run	250	0	250	0
D Ross MP	0	0	0	870
Lossie High YPI	0	0	0	100
Lossiemouth Community Council	0	0	0	50
East Beach Nursery	0	0	0	100
Other	681	1223	1904	808
	2022	1223	3245	1928

2 Grants

	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £
TSI Moray				
Cleaning	300		300	300
Hosting Expenses	400		400	400
Insurance	430		430	430
Men's Shed Clothing	900		900	800
Refurbishment - Disabled Toilet	0		0	1000
Refurbishment - Social Area	0		0	1000
Rent	800		800	800
Repairs - Social Area	0		0	1000
Replace Workshop flooring	0		0	1000
Stationary	500		500	700
Tools *	3500		3500	1432
Consumables *				2100
Travel	700.00		700	600
Utilities	800.00		800	800
Total grant from TSI Moray	8330		8330	12362
Lossiemouth Bus Trust for tools	1000		1000	0
Total Grants	9330		9330	12362

* Tools and Consumables merged in 2025 grant application

3 Income from investments other than land and buildings

Bank of Scotland Commercial instant Access Account

Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
98		98	0

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
Bank and Card Charges	24		24	5
Cleaning	160		160	40
Equipment	0		0	2128
Hosting Expenses	302		302	310
Insurance	426		426	293
Men's Shed Clothing	995		995	112
Refurbishment - Disabled Toilet	1000		1000	0
Refurbishment - Social Area	1500		1500	0
Rent	600		600	600
Stationary	184		184	57
Tea Fund - Expenditure	0	1022	1022	534
Tools & Consumables	5828		5828	2538
Travel	198		198	0
Utilities	660		660	638
	11877	1022	12899	7255

5 Donation

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
Christmas Presents	0			50
Soup & Sweet run by the Lossiemouth Community Council. A community resource used by a number of shedders	100		100	0
	100		100	50

Nature and Purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for a specific purpose. Restrictions arise when specified by the donor or when the funds are raised for a specific purpose.

During the period we received donations of £1022 for the "Tea Fund" This fund is used to provide tea, coffee and biscuits along with Buttie Sunday, the Christmas meal and Burns Supper. The criteria is that the fund should be used for events that are open to all shedders to attend without charge.

Independent Examiner's Report to the Trustees of Lossiemouth Men's Shed

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 11 to 13.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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

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

have not been met,

or

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

Name: Benjamin Stewart

Relevant Professional qualification/professional body:

Address: 18 PITGAVENY STREET
LOSSIEMOUTH
1V3 16NT

Date: 12/05/26

Stewart Lyon Limited
18 Pitgaveny Street
Lossiemouth
Moray IV31 6NT
Tel: 01343 814224

Approval and Signature

The trustees declare that they have approved the trustees' annual report and financial statements for the year ended 31st December 2025.

Signed on behalf of all the charity trustees:

Trustee Name: Charles Parsons

Signature:



Position: Treasurer

Date:



Lossiemouth Men's Shed

Scotland - Charity number SC052456

Accounts

Lossiemouth Men's Shed SCIO

Scottish Charity no. SC052456

Annual Report and Financial Statements

**For the period from 1st April 2024 to 31st
December 2024**

Trustees' Annual Report

For the period from 1st April 2024 to 31st December 2024

The Trustees have pleasure in presenting their report together with the financial statements for the period from 1st April 2024 to 31st December 2024.

Reference and Administrative Information

Charity name: Lossiemouth Men's Shed SCIO

Charity number: SC052456

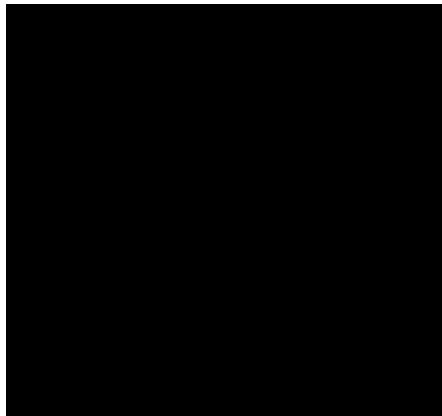
Address:

Current trustees

Chair

Secretary

Treasurer



Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered on 4 April 2023. It has a single tier structure and as such, the trustees are members of the charity.

Appointment of Trustees

Trustees are elected at the Annual General Meeting which is held in February each year. There must be a minimum of three and a maximum of ten trustees.

Objectives and Activities

Charitable purposes

The purpose of the organisation is to provide recreational facilities and advance the social needs, health and wellbeing of men of all ages and backgrounds living in Lossiemouth and district, by:

- a) Creating, developing, and maintaining a facility, namely a Men's Shed.
- b) Offering opportunities for men in the Lossiemouth 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 Lossiemouth area to share their skills and knowledge with others in the community.

Activities

Lossiemouth Men's Shed is open to all men aged 18 or over. It opens on Tuesday mornings, Thursday evenings and Sunday mornings for tea, coffee, biscuits and a chat. We have a range of wood-working tools and equipment for members to use, along with board games for rainy days.

After the success of last year's Christmas meal we decided to add a dedicated events manager role to the committee, who has arranged this year's Christmas dinner and is planning out first Burns night for 2025 in addition he has arranged trips to

- A local cooperage
- A trip to the fisherman's museum
- RAF Lossiemouth

During the year, we have been involved in several community projects.

- We have constructed additional planters and a seat St Geraldine's from sleepers donated to the school

- Mentored woodworking classes at Lossiemouth High School guiding students in the construction of planters
- Constructed an arbour for the East Beach Nursery
- Setting stands for the local flower show

We have increased our fund raising activities running stalls in Lossiemouth at the summer fun day, Seafest and Lossie Christmas market selling some of the wood-working items produced by our members. In addition the Lossiemouth development trust and Browns a local gift shop have offered to stock a selection of our items for sale.

We are a member of the Scottish Men's Shed Association, which provides information, guidance, ideas and resources. As a member of the Association we have attended quarterly meet ups of Moray sheds and hosted our first meet up

Financial Review

Our main source of funding this year was through the TSI Moray Communities Mental Health and Wellbeing Fund this funding was used to assist with running costs, improve the facilities on site by refurbishing the disabled toilet and extend our workspace with a shipping container.

We will be applying for funding from next years health and wellbeing fund

The Trustee's policy is to retain 12 months' worth of normal running costs in order to meet commitments and to cover any unexpected expenditure. Our rent costs are £1200 per annum and we have another £600 per annum in unavoidable costs plus a £200 contingency so the Trustees try to ensure reserves exceed £2000, currently reserves are well in excess of this.

Lossiemouth Men's Shed - SC052456

Receipts and payments accounts

1st January 2024 to 31st December 2024

Statement of receipts and payments

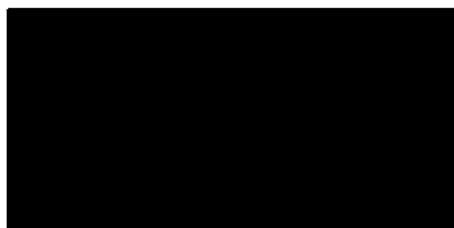
	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £
Receipts				
Donations Note1	1152	776	1928	5764
Grants Note2	12362		12362	
Receipts from fundraising activities	2069		2069	439
Total Receipts	15583	776	16359	6203
Payments				
Expenses for fundraising activities	15		15	158
Payments relating directly to charitable activities Note3	6721	534	7255	1841
Grants and donations Note4	25	50	75	
Governance costs:				
Audit / independent examination				
Other	25		25	
Total payments	6786	584	7370	1999
Surplus / (deficit) for year	8797	192	8989	4204

Statement of balances

	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £
Cash Funds				
Opening Balances	4136	68	4204	0
Surplus/Deficit for year	8797	192	8989	4204
Closing Balances	12933	260	13193	4204
Represented by				
Bank			12784	4204
Cash			350	
Gift Card			59	
			13193	4204

Approved by the Trustees and signed on their behalf:

Name:



Date:

7/4/25

Notes

1 Donations received

	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £
Lossiemouth Community Trust				5561
Co-op				50
D Ross MP	870		870	
Lossie High YPI	100		100	
Lossiemouth Community Council		50	50	
East Beach Nursery	100		100	
Other	82	726	808	154
	<u>1152</u>	<u>776</u>	<u>1928</u>	<u>5765</u>

2 Grant from TSI Moray

	Unrestricted funds	Restricted funds	Total funds current period
	to nearest £	to nearest £	to nearest £
Cleaning	300		300
Hosting Expenses	400		400
Insurance	430		430
Men's Shed Clothing	800		800
Refurbishment - Disabled Toilet	1000		1000
Refurbishment - Social Area	1000		1000
Rent	800		800
Repairs - Social Area	1000		1000
Replace Workshop flooring	1000		1000
Stationary	700		700
Tools	1432		1432
Consumables	2100		2100
Travel	600		600
Utilities	800		800
Total Grant	<u>12362</u>		<u>12362</u>

3 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £
Bank and Card Charges	5		5	12
Cleaning	40		40	
Equipment	2128		2128	
Hosting Expenses	310		310	18
Insurance	293		293	
Men's Shed Clothing	112		112	
Rent	600		600	
Stationary	57		57	
Tea Fund - Expenditure		534	534	86
Tools & Consumables	2538		2538	1054
Travel				43
Training				29
Rent & Utilities	638		638	600
	<u>6721</u>	<u>534</u>	<u>7255</u>	<u>1842</u>

4 Donation - For Christmas Presents

One Shed member organised fund raising from individuals and local organisations to provide Christmas presents to local children in [REDACTED] over Christmas any additional presents were distributed to children in Lossiemouth. Lossiemouth Community Council made a £50 donation to the shed specifically for this activity and treated as a restricted fund. This was forwarded to the organiser along with a donation of £25 from the shed's unrestricted funds

Nature and Purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for a specific purpose. Restrictions arise when specified by the donor or when the funds are raised for a specific purpose.

During the period received donations of £726 for the "Tea Fund" This fund is used to provide refreshments and fund the catering for the Christmas meal and Burns night supper.

The one off donation for Christmas presents was treated as restricted and forwarded to the shedder that had organised the Christmas presents.

Independent Examiner's Report to the Trustees of Lossiemouth Men's Shed

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 1 to 3.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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

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

have not been met,

or

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

Name:



Relevant Professional qualification/professional body:

Address:

C STEWART & COMPANY
18 PITGAVENY STREET
LOSSIEMOUTH
MORAY N31 6NT
TEL: 01342 814324

Date:

7/4/25