

MUIR OF ORD MEN'S SHED
UNAUDITED
FINANCIAL STATEMENTS
31 JANUARY 2025

Charity Number SC053068

APPENDIX 1

OSCR

Scottish Charity Regulator

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	17	01	2024	To	31	01	2025

Reference and administration details

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

Muir of Ord Men's Shed SCIO
SC053068

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	Chair/trustee		The members
2	Secretary/trustee	Resigned April 2025 (deceased)	"
3	Treasurer/trustee	Resigned as treasurer 14 th July 2025	"
4	Vice Chair/trustee	Elected 4 th Nov 2024	"
5	Trustee		"
6	Treasurer/trustee	Elected 14 th July 2025	"
7	Remains a trustee		
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
None	

Structure, governance and management

Type of governing document

Muir of Ord Men's Shed is a Scottish Charitable Incorporated Organisation and the purpose and administration arrangements are set out in our Constitution previously filed with OSCR

Trustee recruitment and appointment

Trustees and Office bearers are elected/re-elected annually at the AGM and stand down after three years but are eligible for re-election. The board may appoint Trustees at other times if required.

Objectives and activities

Charitable purposes

Part of a network of Men's Sheds, The Muir of Ord Men's Shed provides a safe place for men over the age of 18 to meet, including those who may be bereaved or lonely or suffering from mental health issues. There are opportunities to meet socially, exchange ideas and experiences and share skills.

Summary of the main activities in relation to these objects

The Men's Shed has a communal area where members meet for a social get together once or twice a week. Attached are two cabins which have been equipped as workshops. Here members are encouraged to make items to raise funds, carry out repairs and undertake projects beneficial to the community.

APPENDIX 1

Achievements and performance

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

These have included helping with grass cutting and strimming round the village hall, constructing logstores, supplying kindlers and firewood, making bird and squirrel feeders and hedgehog houses. We have also refurbished some garden benches

Financial review

Brief statement of the charity's policy on reserves

The charity is still at a formative stage, having received a number of grants. In future reserves will be kept to a minimum and the charity will work from local donations. If a reserve is required it will be for a specific project within a defined timescale.

Details of any deficit

No deficit

Donated facilities and services (if any)

none

APPENDIX 1

Other optional information

The Muir of Ord Men's Shed applied to a number of charitable institutions for financial assistance, including The National Lottery, The Coop Community Fund, SSE, The Robertson Trust and Highland Council. Their support enabled us to establish our Men's Shed for the benefit of our community.

Our membership has increased steadily and it is encouraging to note that our members have remained faithful to the shed.

The first year has been mainly involved with establishing our cabins on site, applying for an electrical supply and connecting to the mains drainage system. Three of our cabins required re-roofing and some needed painting. The external area has been gravelled. Much of this work has been undertaken by members, and we have received considerable support from local businesses.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

*OSCR will accept
digital or typed
signatures*

Full name(s)

Position (e.g. Chair)

chair

Date

25th October 2025

APPENDIX 3



		Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name	Muir of Ord's Men Shed							
Registered charity number	SC 053068								
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Period end date	Day	Month	Year
		17	01	2024			31	01	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	<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> <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:	30/10/2025	
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.

**OSCR will accept digital or typed signatures.

Muir of Ord's Men Shed

SC053068



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	17	01	2024		31	01	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	1,547	-	-	-	1,547	
Legacies	-	-	-	-	-	
Grants	500	18,686	-	-	19,186	
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	11	-	-	-	11	
					-	
A1 Sub total	2,058	18,686	-	-	20,744	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	
Proceeds from sale of investments	-	-	-	-	-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,058	18,686	-	-	20,744	-
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	
Gross trading payments	-	-	-	-	-	
Investment management costs	-	-	-	-	-	
Payments relating directly to charitable activities	440	5,510	-	-	5,950	
Grants and donations	-	-	-	-	-	
Governance costs:						
Audit / independent examination	-	-	-	-	-	
Preparation of annual accounts	-	-	-	-	-	
Legal costs	-	-	-	-	-	
Other	-	-	-	-	-	
					-	
A3 Sub total	440	5,510	-	-	5,950	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	1,200	-	-	1,200	
Purchase of investments	-	-	-	-	-	
A4 Sub total	-	1,200	-	-	1,200	-
Total payments	440	6,710	-	-	7,150	-
Net receipts / (payments)	1,618	11,976	-	-	13,594	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,618	11,976	-	-	13,594	-

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	-	-	-	-	-	
	Surplus / (deficit) shown on receipts and payments account	1,618	11,976			13,594	
						-	
						-	
	Cash and bank balances at end of year	1,618	11,976	-	-	13,594	-
	(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	Office cabins	National Lottery	1,200	1,200	
		Total	1,200	1,200	-

	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

			25 October 2025

Section C Notes to the Accounts

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

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the charity.

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

C2 Grants

[illegible]

C3a Trustee remuneration

<p>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)</p>	<p>x</p>
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

<p>If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)</p>	<p>x</p>
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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

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Muir of Ord's Men Shed

SC053068

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	1,547	-	-	-	1,547	-
					-	
					-	
					-	
Total	1,547	-	-	-	1,547	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Co-op	-	4,826	4,826	
Highland Council	-	2,710	2,710	
Robertson Trust	500	2,000	2,500	
National Lottery	-	7,750	7,750	
SSE	-	1,400	1,400	
Total	500	18,686	19,186	-
	-	-	-	-

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 £
Cashback	11	-	-	-	11	
					-	
					-	
					-	
					-	
					-	
					-	
Total	11	-	-	-	11	-
	-	-	-	-	-	-

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 £
Fees	25	778			803	
Electricity	240	-			240	
Ironmongery	-	220			220	
Supply of cabins	-	1,324			1,324	
Materials	-	900			900	
Electrical materials	-	1,079			1,079	
Equipment costs	-	1,343			1,343	
Machine hire/excavation	-	948			948	
Insurance	150	-			150	
Sundries	25	118			143	
					-	
Total	440	6,710	-	-	7,150	-
	reference error	reference error	-	-	reference error	-