

Highland Woodturners Club SCIO SC053651

Receipt and Payment Account	Year starting 01 January 2025	Year ended 31 December 2025
Opening bank balance 01 January 2025		£3,446
	Restricted Funds	Unrestricted Funds
INCOME		
Donations	£0	£78
Grants received	£0	£0
Fundraising	£0	£1,965
Membership	£0	£3,205
TOTAL INCOME	£0	£5,248
EXPENSES		
Fundraising costs	£0	£239
Charitable activities costs	£0	£589
Governance costs	£0	£2,484
Equipment costs	£0	£1,605
TOTAL EXPENSES	£0	£4,917
Closing bank balance 31 December 2025		£3,778
Surplus/(Deficit)		£332

	Independent examiner's report on the accounts v2						
Report to the trustees/ members of	HIGHLAND WOODTURNERS CLUB						
Registered charity number	SC053651						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025	to	31	December	2025
Set out on pages	1					(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.
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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.
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Independent examiner's statement	<p>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:</p> <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</p>
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Signed**:		Date:	24/01/2026
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

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

HIGHLAND WOODTURNERS CLUB (SCIO)

Scottish Charity No. SC053651

Annual Report and Financial Statements
for the year ended 31 December 2025

**Trustees' Annual Report
For the year ended 31 December 2025**

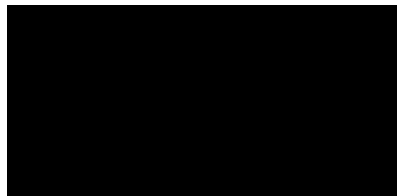
The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2025

Reference and Administrative Information

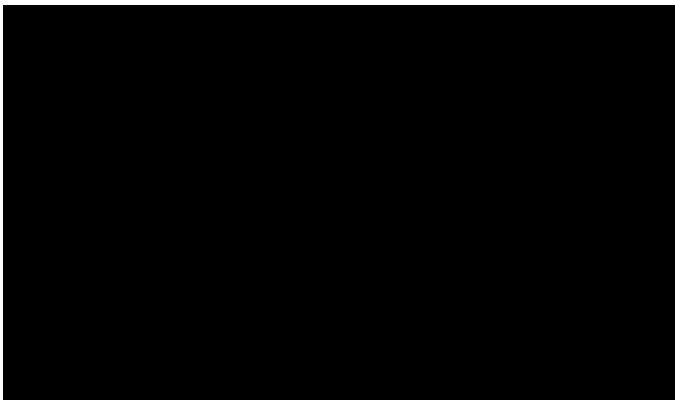
Charity name Highland Woodturners Club

Charity no. SC053651

Address



Current Trustees:



Structure, Governance and Management

Constitution

The Highland Woodturners Club (HWC) is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 17 September 2024. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 17 September 2024. The HWC has a two tier trust and as such the trustees are responsible for the running of the charity.

Appointment of trustees

The management committee, which meets every two months, are the charity's trustees. The Board of Trustees consists in a minimum of three and a maximum of twelve trustees and is open to all charity members upon election at an AGM or appointment by the Board.

Charitable purposes

- To promote the art and craft of woodturning for the public benefit and in doing so raise the appreciation of the creativity, skill and heritage of woodturning.
- To provide opportunities for all who are interested, to learn, practice and improve the skill of woodturning and give special consideration to the young and people with physical and learning difficulties.
- To reduce the isolation of men and women in the area and thus contribute to their physical and mental wellbeing.
- To develop the capacity of men and women to safely meet and undertake creative, physical, purposeful and recreational activities and to share their skills and knowledge with others in the community.
- To act as a body to improve understanding of woodturning through the provision of equipment, information, and communication.
- To encourage the use of timber from sustainable sources.
- To promote healthy and safe working practices for woodturning.

Activities, Achievements and Performance

Meetings: Fortnightly meetings have been held successfully. With a total of 25 meetings during the year. A mixture of demonstrations with the audience seated and '5 lathe' evenings with 5 invited members to create turned work usually on a specific theme. This year we had one very successful visiting demonstrator. We plan for more in 2026. We have also reorganised the workshop and the timings for an evening to provide more social time for people who attend as this is clearly one of the roles of the club evenings. We have also made tea and coffee etc. free of charge. We have introduced a show table so that members can bring pieces of work to discuss. We have also been raising the profile of Health and Safety by making processes a part of our regular evenings and by discussing these processes at the meetings. A re organisation of the workshop has also allowed us to manage equipment and its maintenance more efficiently.

Training/Teaching: Teaching/training evenings are arranged *ad hoc* on Thursday evenings alternating with club meetings. 14 novice teaching evenings have been held involving 10 experienced members as tutors. For novice members we plan a course of 4 sessions,

after which most beginners work on their own lathes but are welcomed to seek advice and more training as they encounter snags and difficulties. One of our novices was a young person under the age of 18. We offer 'improver' classes in all aspects of woodturning.

Timber: One of the Trustees has the role of procuring timber for use by the club, and this is done through contact with members of the wider community who undertake tree work in their own properties. All of the timber we use is therefore acquired this way, and the process by which timber is seasoned and then made ready for use is shared with members.

Competitions: All members are allocated to a class depending on their ability. (Novice, Intermediate and Open). The club has 2 competitions: The HWC Shield is held 4 times a year with 4 specified subjects, and winners accumulate points towards a shield which is presented at the Christmas meeting. Judging for the shield competition is by a panel of judges against defined criteria. The Christmas competition is held on the last meeting before Christmas and members may enter any work completed during the year. Judging is by all members.

Health & Safety: No serious accidents or incidents have occurred this year. A few near misses were reported and measures implemented to avoid their occurrence. Up-to-date risk assessments for all machines in the workshop and wood store areas have been produced by one of the Trustee's. These are the basis for 'safe working practice' documents to which all members will be expected to sign up before using any HWC equipment. In addition, risk assessments of fire and electrical safety are under development. Fire practice is planned for the next few months.

Communications: The HWC has 2 internet-based communications outlets. The website is used as a notice board for the programme of meetings and HWC policy documents. The website is a public space with restricted access for administration. The secretary is responsible for populating the website and uploads brief photographic record following meetings/competitions etc. The secretary uploads notices about, and information from, meetings to this page. Enquiries via the Contact page of the website are emailed to the Secretary and Chair. All electronic communication between the Members and the Board of trustees is directed through the Secretary by email.

Outreach activities: The Chair and another member went to do a demonstration at a local school in March. Our demonstration was very popular with pupils and staff, and we hope to do more of this in the future.

We were involved in discussion with the local "mens shed" about sharing space at the basement area of the Munlochy Community Hall in early summer 2025. Plans were drawn up but the cost of building the new premises was unaffordable.

This coming year we will hold an open day in the Community Hall upstairs to promote our club to local residents and offer taster lathe sessions downstairs in our club house. We intend to work with local young people such as Scouts.

Financial review

The main source of funding is through membership annual subscription which for the year ending 31 December 2025 was fixed at £50 per member and generated £3,205.00 income. Other fund-raising activities includes fortnightly raffle, woodturning training to less experienced members and donations.

A defibrillator was purchased in January 2025 representing the greatest single item cost (£1,191.60). The main expense remains the rent of the Club venue which in 2025 was £1,680.00.

The Club is planning to organise a fundraising events in August 2026 to allow new members joining the Club, increase our social profile within the local community and motivate our existing members.

Overall the bank balance for 2025 has a surplus of £331.74 compared to 2024.

Statement of income and expenses for the year ending 31 December 2025

		Year ended 31 December 2025	Year ended 31 December 2024
Opening bank balance 01 January 2025		£3,445.84	£2,383.74
	Restricted Funds	Unrestricted Funds	
INCOME			
Donations		£78.10	£35.00
Grants received		£0.00	£0.00
Fundraising		£1,965.22	£2,833.24
Membership		£3,205.00	£1,867.50
TOTAL INCOME	£0.00	£5,248.32	£4,735.74
EXPENSES			
Fundraising costs		£239.04	£298.79
Charitable activities costs		£588.87	£485.04
Governance costs		£2,484.00	£2,719.65
Equipment costs		£1,604.67	£115.16
TOTAL EXPENSES	£0.00	£4,916.58	£3,618.64
Closing bank balance 31 December 2025		£3,777.58	£3,445.84
Surplus/(Deficit)		£331.74	

Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

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. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity did not receive any restricted funds.

Bank accounts

A new charity bank account was open in April 2025 to reflect the HWC charitable status. The £2,923.13 bank balance from the previous unincorporated association business account was transferred on 29 May 2025 to the current charity account.

Woodturning machines, furnitures, woodturning tools and consumables for an estimated value of £24,115 were transferred from the unincorporated association to the charity in September 2024.

Grants received

During the year no grants were received.

Governance costs details

	Year ended 31 December 2025	Year ended 31 December 2024
Hall Rent	£1,680.00	£1,680.00
Eelectricity	£21.47	£298.24
Waste collection	£203.75	£212.01
Insurance	£403.21	£380.76
Web and advertising	£104.24	£100.64
Subscriptions	£48.00	£48.00
Bank Charges	£23.33	£0.00
TOTAL	£2,484.00	£2,719.65

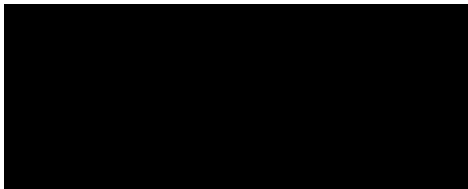
Fundraising details

	Year ended 31 December 2025	Year ended 31 December 2024
Raffle	£1,608.61	£1,379.00
Training	£350.00	£320.00
Teas	£6.61	£93.94
Library loan	£0.00	£0.00
Open day	£0.00	£1,040.30
TOTAL	£1,965.22	£2,833.24

Declaration

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

Signed on behalf of the charity's trustees



9 February 2025