



Badenoch Men's Shed

Scottish Charitable Incorporated Organisation (SCIO)

Trustees Annual Report &

Receipt and Payment Accounts

Period Ended 31st March 2026

Year 1 (16 months)

Scottish Charity Number SC045139

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Trustees Annual Report

This is the charities 1st report and covers the period 1st December 2024 till 31st March 2026 (16 months)

Charity's Principal Address

27 High Street
Kingussie
Inverness-shire
PH21 1HX

Trustees

C Whitton	Chair	Appointed 1 February 2025
T Ashmore	Secretary	Appointed 4 December 2024
G A Keith	Treasurer	Appointed 19 February 2025
A Harper	Members' Welfare Officer	Appointed 4 December 2024
B Dziennik		Appointed 19 February 2025
R Stirling		Appointed 29 April 2025
S Myerscough		Appointed 19 February 2025

Trustees serving for part of the reporting dates

D Hull	Appointed 4 December 2024 / Resigned 23 January 2026
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Governing Document

The Association is a SCIO (Scottish Charitable Incorporated Organisation) and the purposes and administration arrangements are set out in our Constitution.

Recruitment Policy

New-trustees are elected as required during each year and re-elected at the Annual General Meeting by rotation in accordance by the charity's Memorandum & Articles of Association. There are no formal induction procedures, however new directors (trustees) are advised of their responsibilities under the Memorandum and Articles of Association and OSCR recommendations

Charitable Purpose

The Organisation has been formed to provide recreational facilities and advance the social needs, health and well-being of adults of all ages and backgrounds living the communities of Badenoch, comprising Aviemore, Kincaig, Kingussie, Newtonmore, Laggan and Dalwhinnie and their surrounding area. -This will be exercised following the principles of sustainable development (where sustainable development means development which meets the needs of the present without compromising the ability of future generations to meet their own needs).

The Organisation's Purposes are to:

- 1** Create, develop and maintain a facility, namely a Men's Shed.
- 2** Offer opportunities for adults in the Badenoch area to meet and undertake creative, physical, purposeful and recreational activities of their choice.
- 3** Reduce isolation of people in the area thus contributing to their physical and mental wellbeing.
- 4** Develop the capacity of people in the Badenoch area to share their skills and knowledge with others in the community

Activities and Achievements

Since inception, the Shed has recruited over 50 members. During this initial phase, the range of activities delivered has been constrained by the absence of a permanent physical base.

Despite this limitation, we have successfully delivered regular social events in Kingussie, supported through the generous cooperation of a local café. In addition, we have developed a productive collaboration with Kingussie High School, involving both staff and pupils. This partnership has resulted in the refurbishment of technical equipment and the creation of a number of practical projects, most notably the construction of a replica coracle.

We are grateful for the support of local businesses and charitable organisations, whose early assistance has been instrumental in enabling the Shed to become established. We have also benefited from ongoing advice and guidance from Voluntary Action Badenoch & Strathspey and the Scottish Men's Shed Association, which supports approximately 180 Men's Shed organisations across Scotland.

The Trustees are actively pursuing options for securing a permanent base, with Community Asset Transfer through Highland Council identified as the preferred route.

Financial Review

The organisation's financial activity during the period has been modest and remains appropriate for its stage of development. A summary of income and expenditure is provided on page 5 of this report

As at 31 March 2026, the organisation had no financial or contingent liabilities.

Restricted funds

The Trustees confirm that no restricted funds are held.

Reserve Policy

The Trustees consider that the closing balance of £1,659 is sufficient to cover a minimum of 12 months running costs in the event of no income.

Risk Management

The Directors (Trustees) have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Approved by the Board of Trustees on 12th May 2026

and signed on its behalf by

G A Keith

Trustee

Statement of Receipts and Payments		2024-26			Prior Year
		Unrestricted Funds £	Restricted Funds £	Total Funds £	N/A
<u>Receipts</u>					
<i>Voluntary Income</i>					
Donations		2,048	-	2,048	0
				0	0
Other Income	<i>Note 1</i>	0		0	0
		0		0	0
		0		0	0
<i>Activities for generating funds</i>					
None		0		0	0
<i>Incoming resources from charitable activities</i>					
None		0		0	0
Total		0	0	0	0
<u>Payments</u>					
<i>Cost of charitable activities</i>					
Operating Costs		389		389	0
		0		0	0
<i>Governance Costs</i>					
Professional fees and independent examination		0	0	0	0
		389	0	389	0
Net Movement of Funds		0	0	0	0
Surplus/Deficit for the year		1,659	0	1,659	0

Statement of Balances		2024-26			Prior Year
		£	£	£	N/A
		Unrestricted Funds	Restricted Funds	Total Funds	
Opening cash at bank and in hand		0	0	0	
Surplus/(Deficit) for the year		1,659	0	1,659	
Closing Balance		1,659	0	1,659	
Designated Fund	<i>Note 3</i>	0			
Funds available		1,659	0	1,659	0

Statement of Balances (Continued)	2024/26			Prior Year
	£	£	£	N/A
	Unrestricted Funds	Restricted Funds	Total Funds	
Held as				
Co-Operative Bank	1,659	0	1,659	0
Petty cash	0	0	0	0
	1,659	0	1,659	0

Notes to the Accounts

Note 1 The organisation does not employ anyone at present

Note 2 No trustees received remunerations other than out of pocket in this financial year.

Note 3 The organisation has no designated funds at present

Approved by the board of Trustees on **12th May 2026**

and signed on its behalf

G A Keith

Trustee

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31st March 2026 set out on pages 6 & 7.

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. The charity trustees considered that the audit requirement of Regulation 10(1) (a) to (c) of the Accounting 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 Charities Accounts (Scotland) Regulations 2006. 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) 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 Accounting Regulations have not been met.

Signed Date

Ann Traill ACIE

ACIE (Association Charity Independent Examiner) Licentiate member (R&P)

Voluntary Action in Badenoch and Strathspey

The Town House

The Square

Grantown-on-Spey

PH26 3HF