

APPENDIX 1



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	01	03	2025	To	28	02	2026

Reference and administration details

Charity name	The Inverness Men's Shed
Other names charity is known by	
Registered charity number	SC048157
Charity's principal address	The Pavillion Victoria Drive Inverness Postcode IV2 3QB

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	Murdo MacIver	Chairman		
2	Peter White	Treasurer		
3	Donald MacQuarrie			
4	John Easson			
5	David Henry			
6	Alexander Fraser			
7	John Harrison			
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

Structure, governance and management

Type of governing document	The Charity is governed by its constitution which was adopted on 21 February 2018 and is registered with the Office of the Scottish Charity Regulator as a SCIO. The management and administration of the Charity is the responsibility of the Trustees.
Trustee recruitment and appointment	Trustees are appointed from members of the organisation and represent the minimum number required. Appointment and removal is in accordance with the constitution which requires that each AGM the members elect any member to serve as a charity trustee for a term of three years.

Objectives and activities

Charitable purposes	<p>The purpose of the organisation is to provide recreational facilities and advance social needs, health and wellbeing of men of all ages and backgrounds living in Inverness and surrounding areas by:</p> <ul style="list-style-type: none"> a) Creating, developing and maintaining a facility, namely a Men’s Shed; b) Offering opportunities for men in the Inverness 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 Inverness area to share their skills and knowledge with others in the community.
Summary of the main activities in relation to these objects	<ul style="list-style-type: none"> a) Talking and writing group b) Singing group c) Ipad tuition d) Woodwork and projects e) Open session with speakers f) Windows computer classes g) Clock repairing group

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Achievements and performance

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

Our various groups have continued to expand with the addition of the Windows computer classes and the clock repair group. Total member numbers have also increased.

We have carried out a number of community projects including;

- Installation of raised beds at a primary school.
- Repair of various pieces of equipment for schools and the council.
- Construction of bird boxes, owl boxes and nest boxes for Shearwaters for the Council Rangers and the SNH.

Members continue to make various items for sale and for their own use.

The wood turning group are continuing to expand with some amazing items being produced.

We have had some great speakers and a number of the group went on a trip to Loch Ness on the Jacobite Maverick which was a great success.

We had a very successful Christmas Lunch with a lot of members attending.

Financial review

Brief statement of the charity's policy on reserves

The unrestricted funds represent income earned but not utilised in supporting charitable activities. At 28 February 2026, the Charity held £61,475 at the bank. The Trustees consider £6,000 to be an appropriate amount to hold in reserve to allow the ongoing work of the Charity.

Details of any deficit

None

Donated facilities and services (if any)

None

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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)	<i>Peter White</i>	<i>Murdo Maciver</i>
Full name(s)	Peter White	Murdo Maciver
Position (e.g. Chair)	Treasurer	Chairman
Date	09/04/2026	10/04/26

THE INVERNESS MEN'S SHED

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	03	2025		28	02	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	4,196				4,196	6,152
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	528				528	610
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	7,712				7,712	7,860
					-	-
A1 Sub total	12,436	-	-	-	12,436	14,622
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	12,436	-	-	-	12,436	14,622
A3 Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	9,244				9,244	10,639
Grants and donations	-				-	360
Governance costs:						
Audit / independent examination	600				600	600
Preparation of annual accounts	-				-	-
Legal costs	-				-	96
Other	-				-	-
					-	-
A3 Sub total	9,844	-	-	-	9,844	11,503
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	282				282	1,255
Purchase of investments	-				-	-
A4 Sub total	282	-	-	-	282	1,255
Total payments	10,126	-	-	-	10,126	12,758
Net receipts / (payments)	2,310	-	-	-	2,310	1,864
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,310	-	-	-	2,310	1,864

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	59,165				59,165	57,301
	Surplus / (deficit) shown on receipts and payments account	2,310				2,310	1,864
						-	
						-	
	Cash and bank balances at end of year	61,475	-	-	-	61,475	59,165
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
	Total		-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Leasehold Improvements	General	55,847	31,277	34,975
	Tools and Equipment	General	13,230	6,201	6,825
		Total		69,077	37,478

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
	Total		-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
	Total		-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>Peter White</i>	Peter White	09/04

Section C Notes to the Accounts

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

All funds are held in bank accounts. There are no restrictions on these funds and the funds will be utilised for supporting the activities of the Men's Shed.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

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 amount (£)	Balance outstanding at period end (£)

C6 Other information

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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 £
Money box	586				586	627
Donations	3,610				3,610	5,420
Members Donations	-				-	105
					-	
Total	4,196	-	-	-	4,196	6,152

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	-
			-	-
			-	-
			-	-
Total	-	-	-	-

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 £
Sale of items	2,126				2,126	1,904
sale of scrap	453				453	467
Work done	4,883				4,883	5,089
Other income	250				250	400
					-	-
					-	-
					-	-
Total	7,712	-	-	-	7,712	7,860


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 £
Materials	3,750				3,750	5,196
Telephone	522				522	632
Repair and Maintenance	538				538	331
Heat and Light	1,004				1,004	1,648
Rates	-				-	477
Insurance	1,917				1,917	1,088
Other expenses	1,513				1,513	1,267
					-	-
					-	-
					-	-
Total	9,244	-	-	-	9,244	10,639

APPENDIX 3

OSCR

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts					v2	
Report to the trustees/members of		Charity name THE INVERNESS MEN'S SHED						
Registered charity number		SC048157						
On the accounts of the charity for the period		Period start date			to	Period end date		
		Day	Month	Year		Day	Month	Year
		01	03	2025		28	02	2026
Set out on pages		1 TO 4						
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. 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 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 accounts.						
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> 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:	14/4/2026	
Name:		Rhona Wilson, BA FCCA						
Address:		MacKenzie Kerr Limited						
		Redwood						
		19 Culduthel Road						
		Inverness, IV2 4AA						