



**Black Isle Men's Shed**

**Scottish Charity No SC048114**

**Annual Report & Financial Statements**

**For the Year Ended 31 December 2024**

# **TRUSTEES' ANNUAL REPORT**

## **For the Year Ended 31 December 2024**

The Trustees have the pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ending 31 December 2024.

### **Reference & Administrative Information**

Charity Name: Black Isle Men's Shed

Charity No: SC048114

Addresses:

(Shed) Sea Scout Centre, Old Mill Road, Avoch, Highland, IV9 8PS

(Correspondence) c/o Richard Evans, 12 Fletcher Gardens, Avoch, Highland, IV9 8RA

### **Current Trustees and roles**

Chairman	Mike Halley
Secretary	Richard Evans
Treasurer	Peter Lawrence
Welfare Officer	Steve Bramwell
	Donnie McLeod
	Richard Cherry

### **Other roles**

Vice-Chairman	- Vacant
Health & Safety	- vacant
Project Coordinator	- Donald Cameron
Talks and Functions	- vacant
Webmaster	- John Tuach

## OBJECTIVES

### Charitable Purpose

The purpose of the organisation is to provide recreational facilities and advance the social needs, health and wellbeing of anyone aged 18 or over living in the Black Isle area.

Specifically, we:

- Run a **Men's Shed** to provide a welcoming space.
- Offer opportunities for creative, hands-on activities and social connection.
- Help reduce isolation and promote physical and mental health.
- Encourage members to share their skills and knowledge with each other and the wider community.

## STRUCTURE, GOVERNANCE & MANAGEMENT

### Constitution

We're a Scottish Charitable Incorporated Organisation (SCIO), and our constitution, adopted on 16 April 2018, guides everything we do. OSCR granted us charitable status on 5 February 2018.

### How We're Organised

Our organisation is built around two key groups:

- **Board of Trustees:** Trustees hold regular meetings and oversee strategic direction and governance of the organisation's activities. Trustees are referred to in the constitution as **Charity Trustees**. (Session leaders attend Trustee meetings to review progress and development.)
- **Members:** Members have the right to attend meetings, including the AGM, and hold key powers under the constitution, such as appointing board members and approving constitutional changes. Membership is open to individuals aged 18 and over who support the organisation's purpose and activities.

### How Trustees Are Appointed

Trustees are elected at the AGM taking place in February or March. Our constitution requires at least three trustees and no more than nine. Trustees serve for three years, after which they step down at an AGM and may stand for re-election.

## ACTIVITIES

Practical sessions, mainly related to various types of woodworking, and talks on a variety of subjects of interest. The Shed also supports the Black Isle Repair Café at their monthly repair events and is represented on their steering group.

Day-to-day operation of practical sessions are delegated to our volunteer session leaders who help out on a rota basis.

We are involved in intergenerational activity with the local primary school.

We have an enthusiastic group focussing on personal writing and perhaps becoming authors. The group calls itself "Aye Write".

## **ACHIEVEMENTS**

Attendance levels have in the main returned to pre Covid pandemic levels. We continue to operate indoor sessions at our Shed in Avoch and outdoor green woodworking and forest management sessions at Feddanhill Wood near Fortrose. The Aye Write group continues its regular meetings. We supported the Black Isle Repair café events and steering group.

### **Highlights**

- Completed 21 diverse projects, including repairing village Christmas lights, pew conversions, making planters and chair legs, and servicing lawnmowers.
- Collaborated with the Highland Community Waste Partnership (HCWP) home growing food initiative by making compost bins for distribution by HCWP. We also sold some directly to the public.
- Designed and marketed a weighted caddy for food bins, ensuring stability against wind displacement.
- Continued Green Woodworking activities at Feddanhill, supported by the woodland owner.
- Volunteering for the Black Isle Repair Café at their monthly events around the Black Isle.
- Completed an intergenerational project with Avoch Primary School to make a model of the Avoch railway station.
- Health & Safety review completed, with re-training planned.

## **CHALLENGES & FUTURE PLANS**

As reported in 2023, we have secured an agreement with the Sea Scouts for continued occupancy at the Avoch Community Centre until the end of July 2028. While this provides some reassurance, it does not address our primary challenge: the Shed and social space are too small to accommodate a larger membership. Unfortunately, the prospects for expansion at the current location appear limited.

Efforts to identify an alternative site have so far been unsuccessful. However, the most promising option is Munloch Village Hall, where we are exploring a shared and expanded space with the Highland Woodturners. This initiative would require a tripartite agreement with the Munloch Village Hall Committee, which manages the Hall. If approved, the project could take several years to complete, as it would involve obtaining statutory permissions and securing funding to enable the necessary building alterations.

Committee role filling challenges continue and we hope we can encourage participation from members to fill roles and share the workload of managing the Men's Shed.

## FINANCIAL REVIEW

We operate without charging fees, relying solely on donations and grants to sustain our activities. This year, we received a £500 restricted grant from the Highlands & Islands Climate Hub to support the creation of educational information signage at Feddanhill Wood.

Unrestricted funds support the general operations of the organisation and project expenditures. These funds are generated through receipts from completed projects and other generous donations to the Shed.

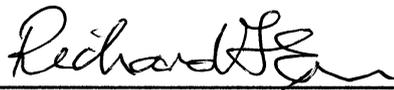
Summary of payments and receipts:

FUNDS	Payments	Receipts
Restricted	£44	£544
Unrestricted	£5,724	£7,315
<b>Total</b>	<b>£5,768</b>	<b>£7,859</b>
<b>Surplus for the year</b>		<b>£2,091</b>

### Reserves Policy

The trustees aim to maintain reserves of £3,000 to meet commitments and cover unforeseen expenses. At the end of the year, reserves stood at **£11,229**, exceeding the reserves limit. This surplus was primarily due to increased numbers of donations for items that we have made.

Approved by the trustees on 26/2/2025 and signed on their behalf by: -



Richard Evans  
Secretary

# INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

## Independent Examiner's Report to the Trustees of the Black Isle Men's Shed

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 6 to 9.

### 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44) (1) I of the 2005 Act and to state whether particular matters have come to my attention.

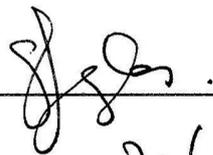
### Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 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 connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
24/2/2025.

Hector Douglas FCCA  
28A Muirfield Road  
Inverness, IV2 4AY

## Statement of Balances Receipts and Payments – as at 31 December 2024

Funds reconciliation	Restricted	Unrestricted	Total 2024	Total 2023
Bank 1 Jan 2024		7,386		4,762
PayPal 1 Jan 2024		1,742		1,305
Cash		10.00		10
<b>Subtotal</b>	<b>0</b>	<b>9,137</b>	<b>9,137</b>	<b>6,077</b>
<b>Received during year</b>				
Donations		3,321		
Fundraising Activity		3,994		
Grants	544	0		
<b>Subtotal</b>	<b>544</b>	<b>7,315</b>	<b>7,859</b>	<b>6,454</b>
<b>Expenditure during year</b>				
Charitable Activity		3,404		
Fundraising Activity		2,139		
Grant	44	181		
<b>Total</b>	<b>44</b>	<b>5,724</b>	<b>5,768</b>	<b>3,392</b>
<b>Surplus/Deficit for year</b>			<b>2,091</b>	<b>3,061</b>
<b>Bank and Cash balance</b>				
Current account 31 Dec 2024		9,452		7,386
PayPal 31 Dec 2024		1,767		1,743
Cash		10		10
<b>Total</b>	<b>0</b>	<b>11,229</b>	<b>11,229</b>	<b>9,138</b>
<b>Other assets (unrestricted fund)</b>				
Equipment (estimated value after depreciation)			<b>2,580</b>	<b>2,234</b>

The notes on pages 8 to 10 form an integral part of these accounts.

Approved by the Trustees on 26 February 2025 and signed on their behalf by:

  
 Michael Halley - Chairman

  
 Peter Lawrence - Treasurer

## NOTES TO THE ACCOUNTS – FOR THE YEAR ENDED 31 DEC 2024

### 1 **Basis of Accounting**

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

### 2 **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 Shed.

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

### 3 **Related Party Transactions**

The Shed's insurance policy includes Trustee Indemnity Insurance for all its trustees and volunteers. No other remuneration was paid to the trustees or to any connected persons during the year.

#### 4 Payments And Receipts - Categorised

<i>Funds</i>	<i>OSCR Section A categories</i>	<i>BIMS categories</i>	<b>Payment</b>	<b>Receipt</b>
Restricted	A1-Donations	For Repair Café		44
	<b>A1-Donations Total</b>			<b>44</b>
	A1-Grants	Charity Donation		500
	<b>A1-Grants Total</b>			<b>500</b>
	A3-Grants and donations	For Repair Café	44	
	<b>A3-Grants and donations Total</b>		<b>44</b>	
<b>Restricted Total</b>			<b>44</b>	<b>544</b>
Unrestricted	A1-Donations	Beach Café		150
		Charity Donation		210
		Community Entities		200
		Easy Fundraising		89
		Gift Aid		1,922
		Gift Aid from HMRC		329
		Individual		420
	<b>A1-Donations Total</b>			<b>3,321</b>
	A1-Receipts from fundraising activities	Equipment		257
		Individual		2,787
		Transition Black Isle		950
	<b>A1-Receipts from fundraising activities Total</b>			<b>3,994</b>
	A3-Expenses for fundraising activities	Equipment	1,602	
		Materials	274	
		PayPal Fee	5	
		Website	258	
	<b>A3-Expenses for fundraising activities Total</b>		<b>2,139</b>	
	A3-Grants and donations	Community Entities	1	
		FARC	180	
	<b>A3-Grants and donations Total</b>		<b>181</b>	
	A3-Payments relating directly to charitable activities	Equipment	364	
		Insurance	449	
		Materials	1,183	
		Refreshments	30	
		Rent	1,326	
		Room Hire	28	
		SMSA subscription	25	
	<b>A3-Payments relating directly to charitable activities Total</b>		<b>3,404</b>	
<b>Unrestricted Total</b>			<b>5,724</b>	<b>7,315</b>
<b>Grand Total</b>			<b>5,768</b>	<b>7,859</b>
			<b>Surplus</b>	<b>2,091</b>

## 5 Grants Received

### Restricted Funds - A1 Grants/A3 Grants and Donations

£500 received from the Highlands & Islands Climate Hub to support the creation of educational information signage at Feddanhill Wood. No expenditure yet.

£44 received on behalf of the Black Isle Repair Café at events using our SumUp card reader. The amount was subsequently transferred to Transition Black Isle who hold money on behalf of the Repair Café.

## 6 Receipts from Fundraising and Charitable Activities

### a. Unrestricted Funds - A1-Donations

Source	Amount
Beach Café	150
Charity Donation	210
Community Entities	200
Easy Fundraising	89
Gift Aid	1,922
Gift Aid from HMRC	329
Individual	420
<b>TOTAL</b>	<b>3,321</b>

Gift Aid will be claimed on this in 2025.  
Received for 2023 donations.

### b. Unrestricted Funds - A1- Receipts from Fundraising

Source	Amount
Equipment	257
Individual	2,787
Transition Black Isle	950
<b>TOTAL</b>	<b>3,994</b>

Sale of surplus equipment

Compost Bin project

## 7 Grants and Donations Made

### Unrestricted Funds - A3- Grants and Donations

Source	Amount
Community Entities	1
FARC	180
<b>TOTAL</b>	<b>181</b>

Final balance of FARC money

8 Governance Costs nil

9 Transfers between funds nil

10 Funds collected for other Charities nil