

Black Isle Men's Shed  
Scottish Charity No SC048114  
Annual Report & Financial Statements  
For the Year Ended 31 December 2021

## **Trustees' Annual Report**

For the Year Ended 31 December 2021

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 December 2021.

### **Reference & Administrative Information**

Charity Name: Black Isle Men's Shed

Charity No: SC048114

Address

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

(Correspondence) C/o Richard Cherry, Ness Cottage, Fortrose, Highland, IV10 8SD

### **Current Trustees**

Steve Bramwell Chairman

Michael Halley vice Chairman

Richard Cherry Secretary

Peter Lawrence Treasurer

Donnie McLeod

John Tuach Webmaster

Stewart Robertson immediate past Chairman

### **Former Trustee who served during the year**

John Ruickbie (continued role as Health and Safety advisor)

## **Structure Governance & Management**

The structure of the organisation consists of: -

**The MEMBERS** - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself; Membership is open to any individual aged 18 or over who is currently resident in the Black Isle area who supports the purpose and the activities which the organisation exists to promote.

**The BOARD** who hold regular meetings, and generally control the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation.

The people serving on the board are referred to in the constitution as CHARITY TRUSTEES.

### **Constitution:**

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It is governed by its constitution which was adopted on 16 April 2018. The Shed was granted charitable status by OSCR on 5 February 2018.

### **Appointment of Charity Trustees**

The Board, which normally meets twice yearly, are the charity's trustees. Trustees are elected at the Annual General Meeting which is held in February or March. Under the constitution, there must be a minimum of three and not more than nine elected trustees. The trustees may co-opt a further three trustees if they consider it would be in the interests of the Shed to do so.

### **Management**

The trustees are responsible for the strategic direction and governance of the Shed, whilst day-to-day running is delegated to the Shed Committee.

We have several volunteer session leaders to assist on a rota basis. One of the Committee members attends the trustee meetings to discuss progress and development.

## **Objectives & Activities**

### **Charitable purposes**

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.

### **Activities**

Practical sessions, mainly related to various types of woodworking and talks on a variety of subjects of interest.

### **Achievements & Performance**

The Covid-19 pandemic continued to curtail Shed activities during 2021. We were able to continue outdoor green wood-working with well-attended sessions at Feddanhill Wood. Zoom has enabled our social activities to continue with lectures on a variety of topics, and the regular meetings of the Aye Write group. WhatsApp has proved popular, and we have been using Facebook. We have moved the container and small workshop from the car park to a position to the west of the main building.

The Trishaw project continued with the formation of the Fortrose and Rosemarkie Chapter (FARC) of Cycling Without Age Scotland. BIMS has continued with administrative support and very successful fund raising program for the purchase of one Trishaw and sufficient funds for a second, to be purchased in 2022.

### **Financial Review**

We do not charge fees and continue to rely on donations and grants. This year we received a grant from Inverness Council (unrestricted).

Receipts on the restricted Fund were £10,175

Receipts on the unrestricted fund were £2,637

Payments for the year were £14065

The resultant deficit for the year was £1253

### **Reserves Policy**

The trustees' policy is to maintain reserves of £3000.00 in order to meet commitments and to cover any unexpected expenditure. Reserves at the end of the year were £5319, which is well within the target range – largely because of reduced expenditure during the period of Shed closure.

### **Plans for Future Periods**

We look forward to resuming Shed activity in 2022 subject to a retreat of the Covid-19 pandemic.

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Approved by the trustees on 16 February 2022 and signed on their behalf by:

  
Steve Bramwell

## **Independent Examiner's Report**

**For the Year Ended 31 December 2021**

### **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 2020, 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.

Clifford Grant Sim FCBI  
Retired Bank Manager  
Deveron  
26 Uist Road  
Inverness IV2 3LZ



## Statement of Receipts and Payments – for the Year ended 31 December 2021


Voluntary Receipts	Note	Restricted Funds	Unrestricted Funds	Total for 2021
Donations			1256	1256
Gift Aid			389	389
Grants	4	2900	500	3400
Fundraising (FARC)		7275		7275
		<u>10175</u>	<u>2145</u>	<u>12320</u>
<b>Receipts from Charitable Activities</b>				
Sessions			-	
Projects			492	492
<b>Total Receipts</b>		<b>10175</b>	<b>2637</b>	<b>12812</b>
<b>Payments</b>				
Cost of fundraising				
Cost of Charitable Activities	5	7275	1458	8733
Shed build and equipment		5332		5332
<b>Total Payments</b>		<b>12607</b>	<b>1458</b>	<b>14065</b>
<b>Surplus/(Deficit)</b>		<b>(2432)</b>	<b>1179</b>	<b>(1253)</b>

The notes of pages 8 and 9 form an integral part of these accounts

Approved by the Trustees on 16 February 2022 and signed on their behalf by: -

Steve Bramwell

Chair



Peter Lawrence

Treasurer



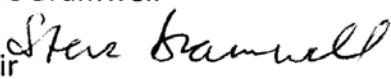
## Statement of Balances – as at 31 December 2021

Funds reconciliation	Restricted	Unrestricted	Total 2021	Total 2020
Bank 1 Jan 2021			5868	4730
PayPal			694	360
Cash			10	10
<b>Sub total</b>			<b>6572</b>	<b>5100</b>
Received during year	10175	2637	12812	3440
Expenditure during year	12607	1458	14065	1968
<b>Suprplus/Deficit for the year</b>			<b>(1253)</b>	<b>1472</b>
				<u>6572</u>
<b>Bank and Cash Balance</b>				
Current account		4347	4347	5868
PayPal		962	962	694
Cash in hand		10	10	10
<b>TOTAL</b>		<b>5319</b>	<b>5319</b>	<b>6572</b>
Other assets (unrestricted fund)				
Equipment (estimated value)			3281	4409
Liabilities (Restricted)	none			
Liabilities (Unrestricted)		none		


The notes of pages 8 and 9 form an integral part of these accounts

Approved by the Trustees on 16 February 2022 and signed on their behalf by: -

Steve Bramwell

Chair 

Peter Lawrence

Treasurer 

**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.

During the year, the Shed received an Unrestricted Fund grant of £280 from Inverness Council.

**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. Grants Received**

<b>Name</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Grand Total</b>
Anon (known to committee)	2500		2500
Black Isle Cares	150		150
Groundwork UK	2250		2250
Local Giving		500	500
Rosemarkie Amenities	500		500
<b>Grand Total</b>	<b>5400</b>	<b>500</b>	<b>5900</b>



## 5 Cost of Charitable Activities

<b>Category</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Grand Total</b>
Container	5332		5332
Equipment and materials		475	475
FARC	7275		7275
Insurance		539	539
Internet and IT		220	220
Miscellaneous		76	76
PayPal fees		66	66
Project		39	39
Refreshments		16	16
Rent		1	1
SMSA		25	25
<b>Grand Total</b>	<b>12607</b>	<b>1458</b>	<b>14065</b>

<b>6</b>	<b>Grants and Donations made</b>	Fortrose and Rosemarkie Chapter (Cycling without Age Scotland) £7275
<b>7</b>	<b>Governance Costs</b>	nil
<b>8</b>	<b>Transfers between funds</b>	nil
<b>9</b>	<b>Funds collected for other Charities</b>	nil