

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Macmerry & District Men's Shed SCIO						
Registered charity number		SC046565						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	04	2024		31	03	2025	
Set out on pages							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>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.</p>							
Basis of independent examiner's statement	<p>My examination is carried out in accordance [REDACTED] [REDACTED] [REDACTED] 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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</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 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. 							
Signed**:	[REDACTED]				Date:	21.11.25		
Name:	[REDACTED]							
Relevant professional qualification(s) or body (if any):	ACA (ICAEW)							
Address:	[REDACTED]							

*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

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Macmerry & District Men's Shed

SC046565



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	2025

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	680				680	635
Legacies					-	
Grants	10,000				10,000	27,735
Receipts from fundraising activities	8,298				8,298	7,040
Gross trading receipts					-	
Income from investments other than land and buildings	73				73	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	19,051	-	-	-	19,051	35,410
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	19,051	-	-	-	19,051	35,410
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	11,681				11,681	10,630
Investment management costs					-	
Payments relating directly to charitable activities	4,680				4,680	937
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	125				125	125
Preparation of annual accounts					-	
Legal costs					-	45
Other					-	
					-	
A3 Sub total	16,486	-	-	-	16,486	11,737
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	4,854				4,854	5,401
Purchase of investments					-	
A4 Sub total	4,854	-	-	-	4,854	5,401
Total payments	21,340	-	-	-	21,340	17,138
Net receipts / (payments)	(2,289)	-	-	-	(2,289)	18,272
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(2,289)	-	-	-	(2,289)	18,272

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	25,159				25,159	8,059
	Surplus / (deficit) shown on receipts and payments account	(2,289)				(2,289)	18,272
	Refund o/s at year end	1,165				1,165	(1,165)
						-	
	Cash and bank balances at end of year	24,035	-	-	-	24,035	25,166
(Agree balances with receipts and payments account(s))							

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

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
Total			-	-	-

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

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

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval

Section C Notes to the Accounts

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

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	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			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)
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)
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	Number of trustees	£
C4b Trustee expenses - details		

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

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 £
Total donations for the year	680				680	635
					-	
					-	
					-	
Total	680	-	-	-	680	635
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
East Lothian Council	10,000		10,000	16,135
Mental Health & Wellbeing Grant			-	9,100
Robertson Trust			-	2,500
			-	
Total	10,000	-	10,000	27,735
	-	-	-	-

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 £
Sales	3,607				3,607	3,112
Memberships	4,520				4,520	3,619
Sundries	171				171	309
Investments	73				73	
					-	
					-	
					-	
					-	
Total	8,371	-	-	-	8,371	7,040
	reference error	-	-	-	reference error	reference error

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	680				680	635
Legacies					-	
Grants	10,000				10,000	27,735
Receipts from fundraising activities	8,298				8,298	7,040
Gross trading receipts					-	
Income from investments other than land and buildings	73				73	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	19,051	-	-	-	19,051	35,410
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	19,051	-	-	-	19,051	35,410
Payments						
Expenses for fundraising activities					-	
Gross trading payments	11,681				11,681	10,630
Investment management costs					-	
Payments relating directly to charitable activities	4,680				4,680	937
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	125				125	125
Preparation of annual accounts					-	
Legal costs					-	45
Sub total	16,486	-	-	-	16,486	11,737
Payments relating to asset and investment movements						
Purchases of fixed assets	4,854				4,854	
Purchase of investments					-	
Sub total	4,854	-	-	-	4,854	-
Total payments	21,340	-	-	-	21,340	11,737
Net receipts / (payments)	(2,289)	-	-	-	(2,289)	23,673
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,289)	-	-	-	(2,289)	23,673

Nature and purpose of funds

APPENDIX 1



Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Macmerry & District Men's Shed
Other names charity is known	
Registered charity number	SC046565
Charity's principal address	Macmerry Village Hall Westbank Road, Macmerry Tranent, East Lothian Postcode EH33 1PL

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	[REDACTED]	Chairman	07/02/2023	Members
2	[REDACTED]	Vice-Chair & Secretary	07/02/2023	Members
3	[REDACTED]	Treasurer & Health & Safety Officer	07/02/2023	Members
4	[REDACTED]		24/04/2023	Members
5				

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

Scottish Charitable Incorporated Organisation

Trustee recruitment and appointment

Trustees are appointed by the group's members at our Annual General Meeting.

Objectives and activities

Charitable purposes

To promote social inclusion irrespective of age
To establish wider community engagement
To promote health and wellbeing and general welfare for all members

Summary of the main activities in relation to these objects

Woodworking, stick dressing and other wood craft.
Community involvement.
Working with members and fulfilling orders taken from members of the local and wider community.

APPENDIX 1

Achievements and performance

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

Over the past year we have seen a good amount of growth in our membership. This, we feel, was achieved thanks to our new website and corresponding marketing materials that have been handed out to various people and places.

On a sadder note, this year we lost one of our longest serving members, [REDACTED]. The loss of Bill hit everyone in the Shed hard as he was loved by all the members. His memory lives on in the Shed and we still talk about him often.

This year has also seen our charity create a new link with Alzheimer Scotland and they have been helping to promote what our Shed can do/offer to help the people and their families who suffer from this horrible condition.

We continue to have a really good working relationship with East Lothian Council and it is hoped that, with their help, we will be growing our service to help reach more potential new members as we move forward.

Financial review

Brief statement of the charity's policy on reserves

To make sure we have sufficient funds to cover insurance for public and personal liability, accounting fees and the update of tools and equipment. Within the finances we have available we are able to ring fence a portion of it to guarantee that we have a suitable safety net if in the event of a financial issue, our group would still be able to operate for at least 1 calendar year.

Details of any deficit

None

Donated facilities and services (if any)

We receive donations from our local recycling company in the form of free wood.

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APPENDIX 1

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)		
Full name(s)		
Position (e.g. Chair)	Chairman	
Date	25/10/2025	