APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of
Charity name
Dumfries Mens Shed

Registered charity number
SC045382

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	03	2025	to	28	02	2026

Set out on pages (remember to include the page numbers of additional sheets)

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 (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.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - 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: [signature] **Date:** 12/10/2026

Name: Paul Dickson

Relevant professional qualification(s) or body (if any): Institute of Financial Accountants

Address: 5 Buccleuch Street
Dumfries
DG1 2AT

*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.

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

APPENDIX 1

OSCR

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	Mens Shed Dumfries
Other names charity is known by	Dumfries Mens Shed
Registered charity number	**SC45382**
Charity's principal address	1-4 Cresswell Gardens
	Dumfries
	Postcode DG1 2HH

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	Andrew Stuart			
2	Charlie Mitchell			
3	Derek Wakelin			
4	James Morrison	Chair		
5	Archie Frame	Vice Chair		
6	Graham Tate			
7	Aldo Marletta	Previous chair	01/03/25-26/03/25	
8	Davy Mckay			
9	David Anderson			
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

APPENDIX 1

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	Governed by Mens shed constitution under Scottish Charitable Incorporated organisation
Trustee recruitment and appointment	Trustees are Recruited at our Annual Genreral meeting on a yearly Basis

Objectives and activities

Charitable purposes	To improve the health of men and women in Dumfries by address the health social and well being needs of our members. We aim to provide a safe welcoming environment for our benefactors to feel comfortable. for our members to be able to join in activities of their choice make new friends.
Summary of the main activities in relation to these objects	To combat social isolation and provide a warm hub with interaction in the hope of improving the mental and physical health of members. We also provide a balanced healthy hot meal, unlimited hot drinks and fresh fruit snacks with the aim of reducing food poverty and food insecurity

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	We have listened to the financial report from the treasurer abd we seem to be getting over the stumbling block of poor finance to now having a strong Bank balance. This has been done through grants, fundraising and donations. Having paid off debts from the past. We have also improved the overall facilitites we now have a poly tunnel this has been a great asset and has given us produce to use in our café, and plants which have been shared in the local community. We also renovated our vcafe and kitchen and toilets, to improve the member experience we have also started a replacement of our lighting to lower our carbon footprint something we intent to continue during the subsequent year,

Financial review

Brief statement of the charity's policy on reserves	Our reserves are inline with our constitution of £50
Details of any deficit	We don not currently have a deficit
Donated facilities and services (if any)	

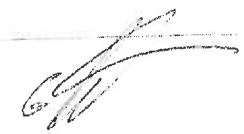
APPENDIX 1

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)	Archie Frame	Graham Tate
Position (e.g. Chair)	Vice Chair	Trustee
Date	7/10/26	**7/10/26**

APPENDIX 2

Men's Shed Dumfries **SC045382**

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Day	Month	Year	to	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	13,084				13,084	10,365
Legacies					-	
Grants	5,000	13,510			18,510	10,270
Receipts from fundraising activities	434				434	71
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,181				3,181	1,804
					-	
A1 Sub total	21,699	13,510	-	-	35,209	22,509
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	21,699	13,510	-	-	35,209	22,509
A3 Payments						
Expenses for fundraising activities					-	131
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,209	3,250			15,459	28,303
Grants and donations					-	880
Governance costs:					-	
Audit / independent examination	192				192	144
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	12,401	3,250	-	-	15,651	29,458
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	12,401	3,250	-	-	15,651	29,458
Net receipts / (payments)	9,298	10,260	-	-	19,558	(6,949)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	9,298	10,260	-	-	19,558	(6,949)

Men's Shed Dumfries **SC045382**

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	10,030				10,030	16,979
	Surplus / (deficit) shown on receipts and payments account	9,298	10,260			19,558	(6,949)
						-	
						-	
	Cash and bank balances at end of year	19,328	10,260	-	-	29,588	10,030
	(Agree balances with receipts and payments account(s))						

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

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

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

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

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

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Section C Notes to the Accounts

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

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Unrestricted Funds	D&G Council	2	5,000
Restricted Funds	Screwfix Foundation	1	2,450
Restricted Funds	Age Scotland	1	800
Restricted Funds	Third Sector		10,260
		Total	18,510

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 £
donations	4,699				4,699	4,868
Prostate Buddies collection	-				-	-
entry fees/lunch	8,385				8,385	5,497
					-	
Total	13,084	-	-	-	13,084	10,365

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
H Stenhouse			-	1,100
The Lottery			-	
Age Scotland	-	800	800	
Screwfix Foundation	-	2,450	2,450	
D&G Council	5,000		5,000	
Third Sector		10,260	10,260	9,170
Total	5,000	13,510	18,510	10,270

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 £
craft sales	2,207				2,207	1,289
membership fees	663				663	365
Xmas Lunch	311				311	150
					-	
					-	
					-	
					-	
Total	3,181	-	-	-	3,181	1,804

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 £
Stationery & Printing	365				365	309
Utilities	- 1,654	500			- 1,154	13,214
Materials & Equipment	4,320				4,320	637
insurance	1,487				1,487	1,986
van costs	1,038				1,038	2,153
food and refreshments	2,251				2,251	2,540
Repairs	2,684	2,750			5,434	906
Other	858				858	811
Consultancy/Admin Support					-	4,850
bank charges	72				72	81
equipment hire	788				788	818
Total	12,209	3,250	-	-	15,459	28,303

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Additional analysis (2)

5 Breakdown of unrestricted funds

	General Fund				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	13,084				13,084	10,365
Legacies					-	
Grants	5,000				5,000	10,270
Receipts from fundraising activities	434				434	71
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,181				3,181	1,804
Sub total	21,699	-	-	-	21,699	22,509
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	21,699	-	-	-	21,699	22,509
Payments						
Expenses for fundraising activities					-	131
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	12,209				12,209	28,303
Grants and donations					-	880
Governance costs:					-	
Audit / independent examination	192				192	144
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	12,401	-	-	-	12,401	29,458
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	12,401	-	-	-	12,401	29,458
Net receipts / (payments)	9,298	-	-	-	9,298	(6,949)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	9,298	-	-	-	9,298	(6,949)

Nature and purpose of funds

Men's Shed Dumfries SC045382

Additional analysis (3)

6 Breakdown of restricted funds

	Third Sector	Age Scotland	Screwfix		Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	10,260	800	2,450		13,510	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	10,260	800	2,450	-	13,510	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	10,260	800	2,450	-	13,510	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		800	2,450		3,250	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	800	2,450	-	3,250	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	800	2,450	-	3,250	-
Net receipts / (payments)	10,260	-	-	-	10,260	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	10,260	-	-	-	10,260	-

Nature and purpose of funds