



Black Isle Men's Shed
Scottish Charity No SC048114
Annual Report & Financial Statements
For the Year Ended 31 December 2025

TRUSTEES' ANNUAL REPORTFor the Year Ended 31 December 2025

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 2025.

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	- Donald McLeod
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 three 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**.
- We regularly hold "Committee" meetings attended by Session Leaders and Trustees to review progress and development. The Committee forum supports transparency and accountability by providing a regular mechanism for reporting from Session Leaders to Trustees. Key matters arising are formally minuted and, where required, escalated for Trustee decision.
- **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, March or April. 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 local primary schools.

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

During 2025, Black Isle Men's Shed were involved in 26 individual projects across furniture restoration, community infrastructure, servicing and bespoke fabrication.

The year's activities included:

- Furniture restoration and repair for residents.
- Infrastructure and fabrication projects for community groups and schools.
- Tool servicing and mechanical maintenance.
- Bespoke presentation and creative items for community partners.
- Construction of compost bins, storage solutions and signage supporting sustainability.

Project Status Breakdown

- Completed: 15 projects (57.7%)
- Live: 3 projects (11.5%)
- Enquiry: 2 projects (7.7%)
- Pending: 2 projects (7.7%)
- Not Progressed: 4 projects (15.4%)

Community Impact

Projects supported waste reduction through repair and reuse, strengthened partnerships with local organisations, and provided members with opportunities to develop practical skills.

Approximately half of all projects directly supported community organisations, schools and charities across the Black Isle, with the remainder assisting individual residents through repair and reuse activities.

Intergenerational projects included:

- Avoch Primary
- Munlochy Primary and
- North Kessock Primary - indirectly through Go Flourish

Projects with Charities included:

- Black Isle Repair Cafe - a sub project of Transition Black Isle
- Go Flourish
- Black Isle Cares
- Raddery House

ACHIEVEMENTS

Attendance levels have 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 as previously

Learning and Improvement

A small number of projects were not progressed following review of scope by the people and organisations supported and available capacity. These decisions reflected prudent oversight rather than delivery issues.

The experience informed improvements to project assessment procedures for 2026, including clearer scoping discussions and defined acceptance criteria for larger or more complex builds. This will help ensure that future projects are well aligned with available skills, time and resources, and that governance oversight remains proportionate and effective.

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 now is at Feddanhill Wood, where we are exploring the building of a new Shed providing an expanded space. This initiative would require an agreement with the woodland owner. The project could take several years to complete, as it would involve obtaining statutory permissions and securing funding to enable the project.

Trustee and Committee role filling challenges continue and we hope we can encourage increased participation from members to fill roles and share the workload.

FINANCIAL REVIEW

We operate without charging fees, relying solely on donations and grants to sustain our activities. 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	£114	£1,574
Unrestricted	£5,926	£7,366
Total	£6,040	£8,940
Surplus for the year		£2,900

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 **£14,130**, exceeding our reserves limit. This surplus was primarily due to increased numbers of donations for items that we have made.

Approved by the trustees on 18/3/2026 and signed on their behalf by: -

Richard Evans

Richard Evans
Secretary

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025, 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.

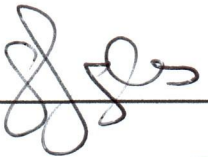
Basis of Independent Examiner's Statement

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.



13/5/2026

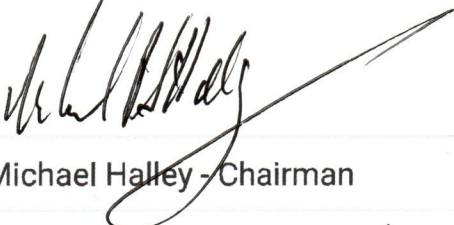
Hector Douglas FCCA
28A Muirfield Road
Inverness, IV2 4AY

Statement of Balances Receipts and Payments – as at 31 December 2025

Funds reconciliation	Unrestricted	Restricted	Total 2025	Total 2024
Bank 1 Jan 2025	9,453			
PayPal 1 Jan 2025	1,767			
Cash	10			
Subtotal	11,230	0	11,230	6,077
Received during year				
Donations	2,463	1,524		
Fundraising Activity	4,430	0		
Grants	0	1,524		
Subtotal	6,893	3,048	6,893	7,859
Expenditure during year				
Charitable Activity	5,493			
Fundraising Activity	433			
Grant	0	64		
Total	5,926	64	5,990	5,768
Surplus/Deficit for year			903	2,091
Bank and Cash balance				
Current account 31 Dec 2025	12,431			9,452
PayPal 31 Dec 2025	1,689			1,767
Cash	10			10
Total	14,130	0	14,130	11,229
Other assets (unrestricted fund)				
Equipment (estimated value after depreciation)			2,620	2,580

The notes on pages 9 to 11 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
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18/03/2026

NOTES TO THE ACCOUNTS – FOR THE YEAR ENDED 31 DEC 2025

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 and one for the Future Base project.

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 - Analysis**

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4 Payments And Receipts - Analysis

Funds	OSCR Section A categories	BIMS categories	Debit	Credit	
Restricted	A1-Donations	Gift Aid to be Claimed	0	1,460	
		Repair Café Funds	0	64	
	A3-Grants and donations	Repair Café Funds	64	0	
	A5-Transfers to / (from) funds	Transfer	50	50	
Restricted Total			114	1,574	
Unrestricted	A1-Donations	Charity Donation	0	410	
		Gift Aid from HMRC	0	504	
		Gift Aid to be Claimed	0	1,548	
	A1-Gross receipts from other charitable activities	Charity Donation	0	5	
		Equipment	0	390	
		Other	0	20	
		A1-Receipts from fundraising activities	Easy Fundraising	0	31
	Individual		0	2,575	
	Project		0	1,824	
	A3-Expenses for fundraising activities		Materials	148	0
		Project	285	0	
	A3-Payments relating directly to charitable activities	Chargeback	58	58	
		Equipment	153	0	
		Insurance	395	0	
		Materials	782	0	
		Parts	18	0	
		Refreshments	15	0	
		Rent	1,342	0	
		Room Hire	66	0	
		SMSA subscription	25	0	
		Tools	2,144	0	
		Training	234	0	
		Website	262	0	
Unrestricted Total			5,926	7,366	
Grand Total			6,040	8,940	

5 Grants Received

Restricted Funds - A1 Grants/A3 Grants and Donations

£64 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

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6 Receipts from Fundraising and Charitable Activities

a. Donations

<i>Amount</i>		<i>Fund</i>	
<i>OSCR Section A</i>	<i>BIMS-subcat</i>	Unrestricted	Restricted
A1-Donations	Charity Donation	410	
	Gift Aid from HMRC	504	
	Gift Aid to be Claimed	1,548	1,460
	Repair Café Funds		64
Grand Total		2,463	1,524

b. Receipts from Fundraising

<i>Amount</i>		<i>Fund</i>
<i>OSCR Section A</i>	<i>BIMS-subcat</i>	Unrestricted
A1-Receipts from fundraising activities	Easy Fundraising	31
	Individual	2,575
	Project	1,824
Grand Total		4,430

7 Grants and Donations Made

<i>Amount</i>		<i>Fund</i>
<i>OSCR Section A</i>	<i>BIMS-subcat</i>	Restricted
A3-Grants and donations	Repair Café Funds	64
Grand Total		64

8 Governance Costs nil

9 Transfers between funds

<i>OSCR Section A</i>	<i>Fund</i>	Credit	Debit
A5-Transfers to / (from) funds	Restricted	50	50
Grand Total		50	50

10 Funds collected for other Charities

Refer no Note 5

Version control		
Date & time		Changes
19 Oct 2025	13:30	First draft based on previous year. Source Sheets links updated.
25 Feb 2026	17:00	Draft with incomplete financial data sent to Trustees for review and comment.
16 Mar 2026	14:00	Draft with all financial data completed and sent to Trustees for review and comment.
18 Mar 2026	19:30	Draft presented at AGM subject to examination by Hector Douglas.
18 Mar 2026		Approved by Trustees
13 May 2026		Approved by Hector Douglas
5 July 2026		Submitted to OSCR