

Independent Examiner's Report to the Trustees of GEMS Men's Shed, Montrose

I report on the accounts of the charity for the year ended 04 March 2025 which are set out on pages 1 to 3.

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 and the Charities

Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 disclosed below*]

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
 - 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.

Name:

[REDACTED]

Relevant Professional qualification/professional body:

[REDACTED]

Address:

[REDACTED]

Date:

06/11/2025



Men's Shed

c/o The Stables
Forge Dykes
Montrose
DD10 9LD

Accounts Report 2024/25

Opening Bank Balance (01/04/24)	£30,785.44
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Income

Description	Amount	Supplementary information
Petty Cash To Bank	£1,985.00	Members contributions/cash donations
Income from Donations	£2,109.24	Donations made direct to bank
Income from Grants	0	
Total Income	£4,094.24	

Expenditure

Description	Amount	Supplementary Information
Rent	£450.00	Montrose Community trust
Insurance	£202.18	Building and Liability insurance
Consumables	£277.75	Project Supplies
Equipment	£556.00	Gazebo and printer
Misc	£125.00	Shed association fees/hall rental
Total Expenditure	£1,610.93	

Closing Bank Balance	£33,268.75
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GEMS; Registered Charity SC051623 MASTER BALANCE SHEET

GENERAL INFORMATION			INCOME			EXPENDITURE					BANK
DATE	VOUCHER	DESCRIPTION	PETTY CASH	SALES	DONATION	INSURANCE	RENT	EQUIPMENT	CONS'ABLES	MISC	BALANCE
01/04/24		Balance									
02/04/24	FPO	Jul's Bike Spares									£30,785.44
12/04/24	500071	Petty cash to bank	100.00						35		£30,750.44
19/04/24	Std. Ord.	Rent MCT									£30,850.44
26/04/24	FPI	/Bike			25		45				£30,805.44
13/05/24	FPI				40						£30,830.44
19/05/24	Std. Ord.	Rent MCT									£30,870.44
24/05/24	500072	Petty cash to bank	200.00				45				£30,825.44
20/06/24	500073	Petty cash to bank	250.00								£31,025.44
20/06/24	Std. Ord.	Rent MCT									£31,275.44
11/07/24	500074	Petty Cash to Bank	120.00				45				£31,230.44
18/07/24	Std. Ord.	Rent MCT									£31,350.44
08/08/24	500075	Petty cash to bank	105.00				45				£31,305.44
08/08/24	500076	Petty cash to bank	50.00								£31,410.44
13/08/24	500077	Petty cash to bank	150.00								£31,460.44
13/08/24		Insurance				202.18	45				£31,610.44
19/08/24	Std. Ord.	Rent MCT									£31,363.26
10/09/24	500078		120.00								£31,483.26
18/09/24	Std. Ord.	Rent MCT									£31,438.26
30/09/24	Inv. 03/24	Bike Donation			50						£31,488.26
03/10/24	500079	Petty Cash to Bank	145.00								£31,633.26
17/10/24	Bank Trf.	exps							200.75		£31,432.51
19/10/24	Std. Ord.	Rent MCT					45				£31,387.51
01/11/24	500080	Petty Cash to Bank	90.00								£31,477.51
11/11/24	FPI	Clay HalfClay Half Work			50						£31,527.51
12/11/24	500081	Petty Cash to Bank	195.00								£31,722.51
19/11/24	Std. Ord.	Rent MCT					45				£31,677.51
22/11/24	500082	Bike Donation			100						£31,777.51
26/11/24	500083	GSC - Fellowship			1000						£32,777.51
03/12/24	Bank Trf.								15		£32,762.51
04/12/24	500084	Petty Cash To Bank	75.00								£32,837.51
18/12/24	Std. Ord.	Rent MCT									£32,792.51
229-1-25	500085	Petty Cash To Bank	270.00				45				£33,062.51
20/12/25	Std Ord	Rent MCT									£33,017.51
24/01/25	Bank Trf.	Bike Job 1/25									£32,990.51
24/01/25	Bank Trf.	Borrowfield C Ass.								27	£32,890.51
30/01/25	Bank Trf.	Scottish Mens Shed Assc.								100	£32,865.51
10/02/25	Bank Trf.	Montrose Rope & Sail - roof for gazebo								25	£32,409.51
20/02/25	Bank Trf.	J&A Baillie - 3D printer						456			£32,309.51
03/03/25	Bank Trf.	Just Giving			130.63			100			£32,440.14
03/03/25											£32,440.14
10/03/25	Bank Trf.	Just Giving			273.27						£32,713.41
17/03/25	Bank Trf.	Just Giving			421.32						£33,134.73
18/03/25	500086	Petty cash to bank	115.00								£33,249.73
31/03/25	Bank Trf.	Just Giving			19.02						£33,268.75

PETTY CASH

Petty Cash opening balance	£144.42
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Income

Description	Amount	Supplementary information
Cash Donations	£921.00	Donations/gifts from public
Member contributions	£1,247.26	Members payments
Total Income	£2,168.26	

Expenditure

Description	Amount	Supplementary Information
Petty Cash to bank	£1,985.00	Petty cash banked
Consumables	£179.33	Project supplies
Misc	£43.00	
Total Expenditure	£2,207.33	

Closing Bank Balance	£105.35
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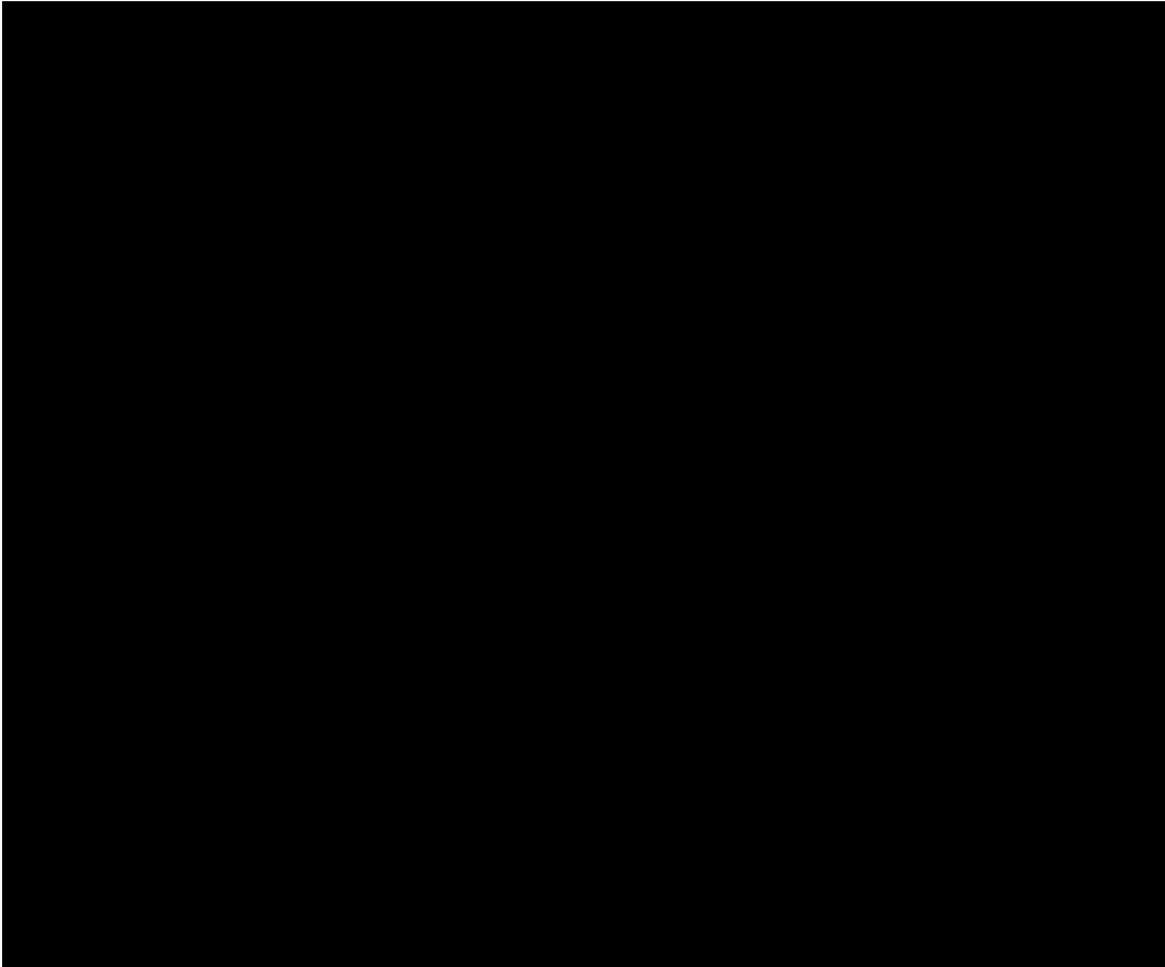


Men's Shed

GEMS Men's Shed, Montrose

Trustees' Annual Report

Period From 4/04/24 to 3/04/25



Charity contact information

Registered Charity Name: GEMS Men's Shed, Montrose

Scottish Charity Number: SC0051623

Address: Montrose Town Band Hall
Queen's Close
Montrose
DD10 8FR

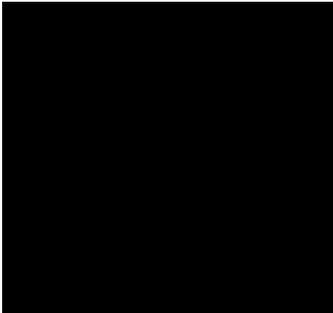
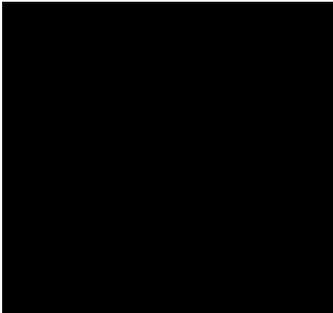
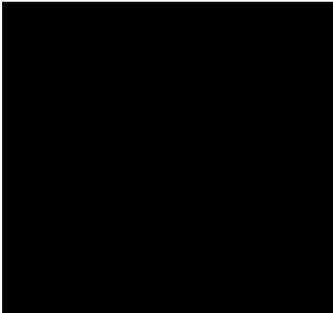
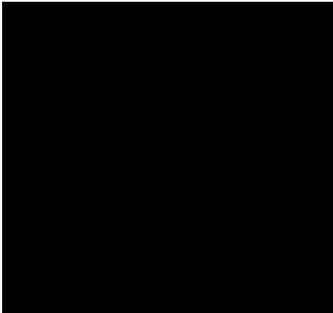
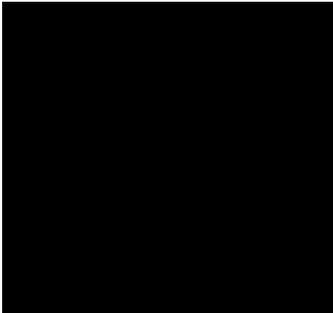
Telephone number: 07726 163968

Email address: info@gemsmontrose.co.uk

Website: <https://gemsmontrose.co.uk/>

Facebook: GEMS Men's Shed (Montrose)

Charity Trustees

1.  Appointed 4/03/22
2.  Appointed 4/03/22
3.  Appointed 4/03/22
4.  Appointed 1/06/23
5.  Appointed 6/05/25

Objectives and activities

GEMS Men's Shed, Montrose (commonly known as GEMS) was set up in 2015 for the well-being of the residents of Montrose and the surroundings. We operate autonomously, but are part of the wider Scottish Men's Shed Association (SMSA). We provide a safe place for our members to meet for company and friendship and to work together on projects for the benefit of both themselves and the community. GEMS has grown to become one of the leading community groups in Montrose.

GEMS was originally called Gable Endies Men's Shed, Gable Endies being an old nickname for the residents of Montrose after the style of building, best seen in the High Street, where land used to be leased for building in meagre lots called twelve-foot rigs, with large houses set with their gable-ends to the street.

Through 2024/25 we have continued to use a small workshop at the back of the Montrose Town Band Hall, whilst awaiting agreement of the lease to use land at Gill Park, the grounds of Roselea FC, to build our new Shed complex. Significant work has been needed to repair and restore the workshop, along with the adjacent garden area, and this is an ongoing, long-term project which has taken up most of our time, preventing us from undertaking local community projects.

- The overgrown garden area has been cleared and covered with a weed control membrane and wood chips.
- Walls have been repaired and repointed.
- We have constructed a shed for storage of tools and materials using the frame from an old gazebo and recycled pallets and roofed with a custom-made clear plastic membrane to keep out the rain, but let in the light.

The central location of the Band Hall in Montrose makes this a very convenient location for GEMS and we hope to be able to use it for a long time.

Several people have contacted GEMS during the year asking us to assist with disposal of tools and associated DIY supplies. We have

gratefully assisted with this providing a good home for the unwanted items – a true win-win situation.

Structure, governance and management

Type of governing document

GEMS is a not-for-profit group, governed by a Constitution.

Management Structure

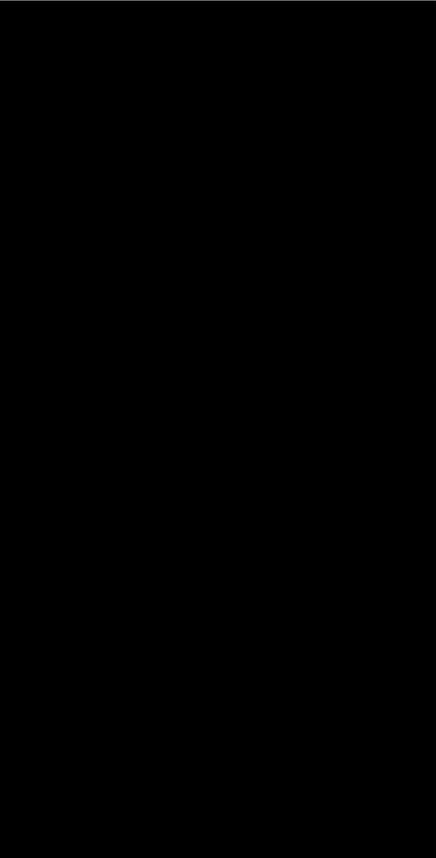
GEMS has a Committee comprising chairman, secretary and treasurer to manage the operation of the Shed and a Board of Trustees for governance, financial control, fundraising and networking within Montrose to raise the profile of GEMS and identify further opportunities for assisting the community and interfacing with local businesses.

One of the values of GEMS is that all members are actively involved and are kept informed to participate in decision making regarding our activities, a bottom-up approach.

Achievements and performance

Repair and improvement work at Montrose
Town Band Hall



<p>Golden GEMS: Group formed at Montrose Academy for GEMS to work with pupils – this session mainly consisted of building bird boxes and mounting them at local care homes and play groups.</p>	
<p>New tables to be used around the dipping pond at SWT Montrose Basin Visitor Centre, 3/25</p>	

In addition, GEMS have continued to undertake cycle maintenance for the residents of Montrose and the surroundings, following ending of the Government sponsored scheme introduced during Covid lockdown in which we participated. Now that we no longer receive Government funding for this work and for the required parts to ensure proper working performance and safety, we now ask for donations from cycle owners but have many customers who keep coming to us.

Financial review

Accounts Report 2024/25

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Statement of the charity's policy on reserves

GEMS' policy is to hold a reserve of no less than £1500 for known expenditure for 12 months and for unexpected expenditure. Currently reserves are significantly in excess of this but money is allocated to create the new Shed Complex. Indeed, we are still fundraising to allow us to pay for the remaining estimated costs of around £52,000.

Future plans

Plans over the coming year are:

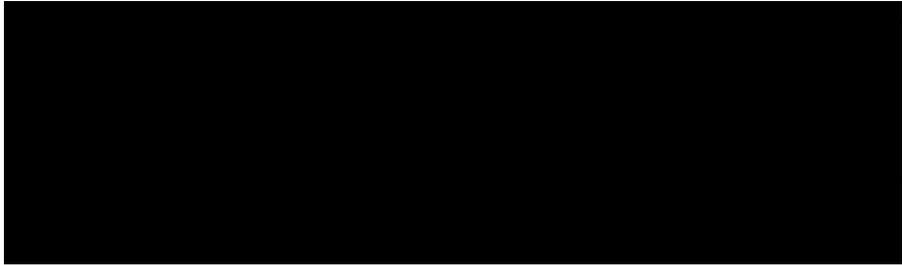
- Reroof the small workshop we use at the Montrose Town Band Hall
- Continue to work towards construction of a new Shed Complex at the local Gill Park football ground. We have now acquired all of the cabins we need, have agreement from the tenant to site them, planning permission from Angus Council, and the approval of Angus Council to allow their tenant to sub-lease to GEMS. We are currently setting up a sub-lease with Montrose Community Trust for GEMS to use the required area of ground and preparing a package to submit for Building Warrant approval.

The plan for the new Shed Complex has developed since our last report. We will still arrange five cabins into a U-shape, but instead of roofing between them, we will purchase and erect, as a core, a multi-bay portal frame building which will come complete with roofing and cladding for the gables. This will provide a central 60' x 20' working area surrounded by the individual cabins. The Complex will be fitted out to create well-equipped workshops for woodwork, metalwork, crafts and cycle maintenance, and perhaps a model railway.

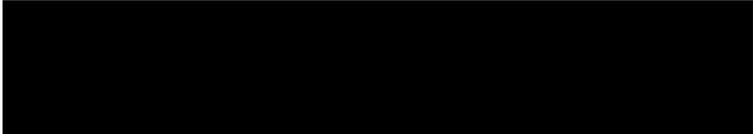
Meanwhile, we will continue to support local community groups and charities, as much as we are able, by making planters etc. and undertaking repairs to their own infrastructure.

Declaration

Signed on behalf of the charity trustees:

	<input type="text"/>
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Print name



Designation

Date