T

Dingwall & District Men's Shed

reducing social isolation

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2026

Correspondence Address:
c/o 39 Urquhart Road
Dingwall
Ross-shire
IV15 9RB

The Trustees present their report with the Independent Examiner's Report of the Charity for the year ended 31 March 2026.

Objectives and Activities
The Dingwall Men's Shed opened in January 2017 and gained charitable status on 18 March 2017. The Charity's activities are directed by Trustees who meet informally on a weekly basis and formally every quarter.

- The constitution states that the main aim is to "address the social, health and well-being needs of men of all ages and backgrounds living in Dingwall and surrounding areas, through the creation, upkeep and development of facilities in which men can meet and jointly or individually undertake creative, physical and recreational activities of their choice.
- ideas and pass on knowledge
- actively pursue hobbies and pastimes
- work on projects that will aid the community and help develop a positive sense of achievement.
- have a place to go and relax, drink a 'cuppa', discuss issues, share concerns and talk, knowing they are among friends.
- encourage general physical and mental well-being.

Achievements and Performance

The Craft Village as planned is complete. It consists of a Poly-tunnel, a Log Cabin, an Art and Craft Unit, a Social Unit and Metal and Wood Workshop in addition to separate workshop for wood turning and kindling. The major hurdle of Road Widening for FRSS access has been overcome.

Once again, we have been extremely fortunate in attracting members who have the necessary skills and experience which have been central to the speed of the development. Other members have assisted enthusiastically.

Whilst the Charity grew rapidly from an initial membership of 6 to 36 over its first three years, membership had fallen to 30 active members. This year, however, membership has increased to over 80.

The Charity continues to help people who have, for many reasons, become entirely disengaged from their communities and are struggling to cope with their isolation. The Shed acts as a neutral gateway back into the Community. It is not based upon a medical or social work organisational model and, whilst help is available through established networks, if individuals request assistance, engagement is achieved through social interaction, a sense of purpose and activities. An average of 16-18 members attend on Wednesday and 14 on Fridays.

In addition, the NHS use the facility twice a week currently. Usage includes community nurses, mental health teams and patients. The facility is also used by the Ross-Shire writing group, the U3A Art Group and a local Mahjong group. All are members of the Charity. The facility is also used by the Puffin Hydrotherapy Pool; another local charity.

Financial Review

The financial statement is presented on Page 5.

The Trustees, whilst welcoming grants and donations, decided to pursue trading income as the principal means of meeting our running costs. This decision was made in recognition of the current era of austerity and the diminishing possibility of grant income. Trading income will depend on government restrictions. The Shed's income relies on organised attractions such as street fayres, craft events and seasonal events.

Principal Risks and Uncertainties

The first uncertainty is membership/usage The village was built to accommodate up to 100 members/users once complete. Trustees need to develop strategies to market the facility and attract finance to maintain it. We have increased membership through publicity and partnerships with statutory and third sector organisations.

The second issue requires an annual revenue balance which is generated without grant assistance. Through a combination of craft sales, kindling production sold via a local shop outlet and rental of facilities we have over the last two years balanced income and expenditure. In a continuing effort to reduce expenditure we have gained planning permission to install solar panels which we hope will be in place by the end of next financial year.

Going Concern

The Trustees consider that they have secured sufficient funding for the year ahead to continue as a going concern.

Plans for Future Periods

Targets for future development of Dingwall and District Men's Shed Include:

1. **Membership and usage**

   Without members and users, the need for the Shed would not exist. To achieve the aim of becoming a significant sponsor for the improvement of men's health and wellbeing, a strong membership is vital. The concept of creating a community craft village with a Men's Shed as the core will continue.

   In line with this objective, we will prioritise connecting mains water to the site and at some future date explore the addition of Pottery to our activities. As already mentioned, a wood turning facility has been added.

2. **Partnerships**

   These have and will be developed with other third sector organisations, local businesses, and public bodies. The local NHS use our facility for staff and patient groups including Occupational Therapists. We are a member of the Highland Third Sector Interface and have full membership of the Scottish Men's Shed Association. There is a strong possibility that the Chest Heart and Stroke Association will use the facility as a Hub from their Inverness HQ.

3. **Income**

   An income stream of between £5000 and £10000 p.a., excluding grants, will be targeted.

Structure Governance and Management

The Organisation is a Scottish Registered Charity (SCIO Number SC047255) incorporated on 18 March 2017. The Charity has a Constitution and in the event of it being wound up, neither the Members nor Trustees have any financial obligation.

Permission has been granted by OSCR to alter the name of our charity to Dingwall and District Men's Shed to more accurately reflect our membership..

Trustees

Brian Liddle

Margaret Brown

Steve Dovey

Ian Willows

Murdo MacDonald

John Williamson

Joe Webster

Jim Peden

Arnie Lonnan

Trustees' Appointment

Trustees are appointed at the AGM by the Membership, initially for a Period of 3 years. The Trustees meet informally on a weekly basis and formally every quarter to discuss how the Charity is meeting its objectives.

Statement of Trustees' Responsibilities

The Trustees have a duty to maintain the Charity through adherence to the responsibilities set out in the Constitution which is based on the SCVO Model.

Report signed by:

B Liddle (Chairman) .....

M Brown (Treasurer) .....

M MacDonald (Secretary) .....

Dingwall Mens Shed	Receipts and Payments
Financial Year	1st April 2025 - 31st March 2026
Opening Balance 2025/26	14336.54
Reporting Period	1st April 2025 - 29 March 2026

Operational Income 2025/26

	Unrestricted Funds - £	Restricted Funds - £	Total - £	Total - £ FY24-25
Donations	1,851.88		**1,851.88**	*8,026.87*
Grants & Donations - Restricted		2,400.00	**2,400.00**	*500.00*
Grants - Unrestricted	0.00		**0.00**	*0.00*
Fundraising / Fayres	366.00		**366.00**	*414.80*
Trading activities - SOGs	2,436.00		**2,436.00**	*2,631.50*
Room Hire	1,820.00		**1,820.00**	*1,190.00*
Other	816.50		**816.50**	*879.71*
TOTAL	7,290.38	2,400.00	**9,690.38**	*13,642.88*

Operational Expenditure 2025/26

P/y adjustment to opening balances	(7,100.00)	7,100.00		
Operational Costs	3,446.69		**3,446.69**	*2,702.40*
Insurance	1,019.36		**1,019.36**	*1,044.00*
Restricted Expenditure		0.00	**0.00**	*500.00*
Tools & Machinery	1,112.37		**1,112.37**	*995.36*
Trading Activities - COGs	272.53		**272.53**	*546.67*
Other	1,313.30		**1,313.30**	*987.99*
TOTAL	64.25	7,100.00	**7,164.25**	*6,776.42*

SURPLUS For Reporting Period 2025/26 (Total operating income minus total operating expenditure)	7,226.13	-4,700.00	**2,526.13**	*6,866.46*
ening Balance	7,236.54	7,100.00	**14,336.54**	*7,470.08*
Closing Balance for Reporting Period	**14,462.67**	**2,400.00**	**16,862.67**	***14,336.54***

STATEMENT OF BALANCES

	Unrestricted	Restricted	Total Balance	*2024/25*
Cash & Bank Balance at start of financial year	7,236.54	7,100.00	14,336.54	*7,470.08*
Surplus (deficit) for current period	7,226.13	-4,700.00	2,526.13	*6,866.46*
Cash & Bank Balance at End of Reporting Period	**14,462.67**	**2,400.00**	**16,862.67**	***14,336.54***

APPROVED BY	Designation	Signature
B.Liddle	Chairman	
M.Macdonald	Secretary	
M. Brown	Treasurer	
Final Approval Date		14/8/2026

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M. Brown	Treasurer	
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APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of: Dingwall and District Men's Shed

Registered charity number: SC047255

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2025	**to**	31	03	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:** 30th June 2026

Name: Ricky Finlayson

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

Address:
Mackay & Co
3 Fodderty Way
Dingwall
IV15 9XB

*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.