APPENDIX 1

OSCR
Scottish Charity Regulator

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	06	2024	To	31	05	2025

Reference and administration details

Charity name	Whalefirth Men's Shed	
Other names charity is known by		
Registered charity number	**SCO49308**	
Charity's principal address	Whinnerhoull	
	Ulsta	
	Yell	
	Shetland	**Postcode: ZE2 9BD**

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	Graham Stiles	Treasurer		
2	Arthur Albutt	Chairman		
3	Derek Walsh	Secretary		
4	Stuart Hannay			
5	Matthew Ronalds			
6	Peter Van Mill			
7	Donald McKenna			
8	Dave Lomas			
9	Robert Jamieson			
10	Cecil Hughson			
11	Dean Hughson			
12	Jim Cartwright			
13	Robin Batchelor			
14	Mandy Severn			
15	Eddie Couper			
16	Ron Sandford			
17	Lynsey Dowding			
18				
19				
20				

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	Whalefirth Mens Shed was accepted as a charitable unincorporated association on 21st May 2019 and is governed by a constitution.
Trustee recruitment and appointment	Members appoint a Management Committee from within the membership, who hold regular meetings during the period between annual general meetings, and generally control and supervise the activities of the association; including monitoring the financial position of the association.

Objectives and activities

Charitable purposes	The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended
Summary of the main activities in relation to these objects	Provision of a suitable premises in which to meet. Provision of activities for members to take part in, such as, but not limited to: Crafts Joinery Demonstrations/Workshops on skilled trades to share knowledge and skill up members. Instrument tuition/performances Exhibitions Social Groups

APPENDIX 1

Achievements and performance

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

Yell Resilience Hub Generator Shed Project.

Picture Framing service making bespoke frames and utilising where possible using recycled materials.

Walking stick manufacture which used the £500 SCBF funding to create a dedicated workstation.

Still continuing to manufacture garden furniture.

Members have decided to build the polycrub themselves as a project adjacent to the shed.

The shed plans to hold an open day once the containers and workshops are fully established to increase footprint and attract new members.

Once again the shed has enjoyed a busy year activity wise.

Financial review

Brief statement of the charity's policy on reserves

Trustees understand the importance of a reserves policy and will be working towards compiling a policy in the coming year.

Details of any deficit

There was a deficit of £1434.76 this year, as funds from previous year are being utilised that were carried over last year.

Donated facilities and services (if any)

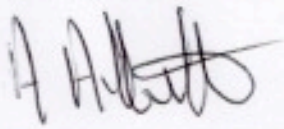
APPENDIX 1

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) *OSCR will accept digital or typed signatures*		
Full name(s)	ARTHUR ALBOTT	
Position (e.g. Chair)	CHAIRMAN	
Date	7/10/26	

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	**Whalefirth Men's Shed**
Registered charity number	**SCO49308**

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	06	2024	**to**	31	05	2025

Set out on pages 7-10

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: M Hughson **Date:** 7/10/26

Name: Michelle Hughson

Relevant professional qualification(s) or body (if any): Independent Examiner

Address: Voluntary Action Shetland
Market House
14 Market Street
Lerwick ZE1 0JP

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 2

Enter charity name below

Enter SC No. below

Whalefirth Mens Shed

SCO49308

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date: Day	Month	Year	to	Period end date: Day	Month	Year
	01	June	2024		31	May	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	200				200	
Legacies					-	
Grants		5,990			5,990	38,385
Receipts from fundraising activities	3,044				3,044	1,525
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3,244	5,990	-	-	9,234	39,910
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,244	5,990	-	-	9,234	39,910
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	7,329
Payments relating directly to charitable activities	5,542	4,039			10,581	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	88				88	80
Preparation of annual accounts					-	40
Legal costs					-	
Other	-				-	
					-	
A3 Sub total	6,630	4,039	-	-	10,669	7,449
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	23,528
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	23,528
Total payments	6,630	4,039	-	-	10,669	30,977
Net receipts / (payments)	(3,386)	1,951	-	-	(1,435)	8,933
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(3,386)	1,951	-	-	(1,435)	8,933

Whalefirth Mens Shed SCO49308

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	1,641	11,025			12,666	3,732
	Surplus / (deficit) shown on receipts and payments account	(3,386)	1,951			(1,435)	8,933
						-	
						-	
	Cash and bank balances at end of year	(1,745)	12,976	-	-	11,231	12,665
	(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	Various Tools and Equipment	General	4,318		306
	Generator Project	Restricted	3,474		300
	Framing Meterials	General	582		9,120
					8,158
					5,644
		Total	8,374	-	23,528

	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
	A Albutt	ARTHUR ALBUTT	7/10/26

Section C Notes to the Accounts

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

General Fund used for all running costs of the charity.

Restricted Funds
To install generator sheds across the northern isles.
Further income of £5990 from NYDC. Project ongoing. Closing funds can be carried forward.
£500 SCBF funding that was carried forward was spent.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		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)	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

Whalefirth Mens Shed SCO49308

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 £
Various	200				200	
					-	
					-	
					-	
Total	200	-	-	-	200	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
NYDC		5,990	5,990	14,000
			-	11,942
			-	11,943
			-	500
Total	-	5,990	5,990	38,385

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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 £
Electricity	1,433				1,433	858
Insurance	739				739	649
Equipment	3,753	565			4,318	261
Materials	582				582	1,072
Membership	35				35	30
Generator Project		3,474			3,474	4,438
Scrapstore Project	-	-			-	1
					-	
					-	
					-	
					-	
					-	
					-	
Total	6,542	4,039	-	-	10,581	7,329

reference error