

Scottish Charity: SC042663

**Trustees' Annual Report
&
Receipts and Payments Accounts
1 January - 31 December 2016**

Trustees' Annual Report & Receipts and Payments Accounts
1 January 2015- 31 December 2016

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TRUSTEES' ANNUAL REPORT

For the year 1 January - 31 December 2016

The Trustees present their annual report and financial statements for the year ended 31st December 2016 along with the independent examiner's report.

Reference and administration details

Charity Name: Westhill & District Men's Shed

Also known as: Westhill Men's Shed

Charity number: SC042663

Registered Office and

Principle Address: Westhill Men's Shed, Hays Way, Westhill, AB32 6XZ

Trustees:

The following served as charity trustees during the year and up to the date of this report:

Alistair Stewart

Jason Schroeder

Luciano Forno

Nicholas Pilbeam Chairman

Ian Macmaster Vice-chair

Ron McKail Treasurer

William Loudon

Alan Eastall

David Thomson

Alistair Stewart and Luciano Forno having served 3 years from election are due to retire by rotation.

Jeremy Watt Secretary.

Structure Governance and Management

The Shed in this report will refer to Westhill & District Men's Shed.

The charity is a voluntary association governed by its constitution which was adopted in August 2011 and registered with the Office of the Scottish Charity Regulator (OSCR) as an SCIO. The management and administration of the charity is the responsibility of the charity trustees. New trustees are recruited from the membership, proposed by the trustees and appointed by members at an AGM.

TRUSTEES' ANNUAL REPORT

For the year from 1 January to 31 December 2016

Objectives and Activities

The organisation's purpose is to address the social, health and wellbeing needs of men of all ages and backgrounds living in Westhill 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.

The main activity of the charity is to provide a building with a workshop area and provision for social interaction. The members undertake projects, meetings and social events in the building.

Achievements and performance

After being open for 4 years we continue to be successful in our primary aim of providing for social and recreational facilities for men in the local area, which is shown by our continuing to thrive. We are reaching more each year as membership numbers continue to increase; although at a lower rate than the early days. Our surveys, conducted by our PhD student show the shed does improve men's outlook and even family life.

Support from the community continues and good will towards the shed is shown by the grants, donations and appreciation we receive. Commissioning of projects from the community surprises us continuously with the range of requests. Fulfilling these requests proves to be a full time job and long may it continue.

That we thrive reflects the effort put in by shedders to keep the whole process rolling; that they do this for their own satisfaction as volunteers is the key to sheds being successful. The shed is a place where people can get individual items repaired or made to order as the norm becomes to throw away equipment rather than repair it.

We planned and started on a major upgrade to the shed layout. The workshop needed more workspace as it got busier and we got stuck in to moving partitions, doors, rearranging the rest area and kitchen and changing the electrics and plumbing to suit. All the trades we needed were members and delighted to be able to use all their expertise ("at last something big to do" was overheard) and we are very lucky to have them in the shed.

We opened up a Facebook page this year and this has improved our reach to another part of the community.

TRUSTEES' ANNUAL REPORT

For the year from 1 January to 31 December 2016

Financial review

Receipts and payments.

Income of £16,881 (£11706 for 2015) has continued the pattern of increasing each year. Increases in donations account for the majority of the increase £4916 (£1749). Tool sales have been separated out and contributed £1773 (included in commissioned income 2015). Commissioned income decreased by about £500 as tool sales were separated.

A grant of £3000 for a 3D printer was donated by NEXEN and at the end of the year a steep learning curve was being followed.

Expenditure totalled £12,728 (£8772 in 2015). There were increases in Personnel costs due to a first aid training refresher, costs of providing food for social events and printing costs. £2398 of the increase was due to the purchase of the 3D printer.

- Facility costs were down by over £400 due to economy with the heating being turned on automatically for opening days only. Double glazing of the big windows is expected to show up as a saving in next year's costs.
- Equipment and materials costs are up by just over £2000. This reflects increased activity levels particularly in repairing garden tools (mainly lawnmowers) as we get more ambitious so that more parts need to be purchased. A replacement of an engine in an otherwise good mower is known as a "heart transplant".
- Admin costs £902 (£207) show the purchase of a safe after the theft of a collection can, printing of raffle tickets (which is a biennial event) and printing 5000 introductory flyers which will last several years.

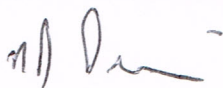
Building fund

The shed lease was finalised and signed in November transferring responsibility for the upkeep of the building from the council to the charity. This allows us to take a longer term view of the future of the shed.

We are planning to expand the workshop again and building into it facilities we don't have at present. A 'hot work' area for welding, a dust free room for painting etc.

A further £5000 has been transferred to a savings account towards this goal making the total savings £17000.

Approved by the Trustees on day.....¹⁵.....month⁸.....year.....²⁰¹⁷ and signed on their behalf by



N. Pilbeam - Chairman

INDEPENDENT EXAMINERS REPORT

For the year from 1 January to 31 December 2016

I report on the accounts of the Westhill & District Men's Shed (SC042663) for the year ended 31 December 2016 which are set out on pages 7-12

Respective responsibilities of trustee 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 in 2010. 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 Charities Accounts (Scotland) Regulations 2006. 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 explanation from the Trustees concerning 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

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.

I McClean,

36 Kinmundy Drive, Westhill AB32 6SU

Signed: *I. McClean*

Dated: *04* Day *09* Month *2017* Year

Westhill & District Men's Shed (SC042663)

STATEMENT OF RECEIPTS AND PAYMENTS

For the year from 1 January to 31 December 2016

	Notes	Unrestricted £	Restricted £	Cash	Total £	2015 £
Receipts						
Donations	Note2	4,916			4,916	1,749
Commissioned Income	Note3	6,877			6,877	7,376
Local Fundraising	Note4	310			310	1,443
Tool Sales		1,773			1,773	
Grants	Note5	-	3,000		3,000	200
Bank Interest		4			4	4
Cash increase	Note6				1	934
Total Receipts		13,880	3,000	1	16,881	11,706
Payments						
Personnel		259			259	447
Facility Costs		3,770			3,770	4,388
Equipment and materials	Note7	5,500			5,500	2,951
Restricted funds used	Note5		2,398		2,398	-
Commisioned Income Expenses		-			-	-
Admin. Costs	Note8	802			802	207
Cash Expenses paid		-			-	780
Total Payments		10,331	2,398		12,729	8,772
Surplus/(Deficit)		3,549	602	1	4,152	2,933

STATEMENT OF BALANCES

For the year from 1 January to 31 December 2016

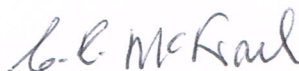
2016	Notes	Bank		Cash	Total	2015
		Unrestricted	Restricted			
		£	£		£	
Bank and Cash						
Opening Balances		7,242	382	284	7,908	10,975
Surplus/(Deficit) for year		3,549	602	1	4,152	3,087
Transfer to savings account	Note9	(5,000)			(5,000)	(6,000)
Closing Balances		5,791	984	285	7,060	8,062
Assets						
Major machinery and other items purchased and valued over £100-replacement values	Note10	14,890				11,250
Liabilities						
None						
Reserve Funds						
Account no 2		17,000				12,000

These accounts were approved by the Trustees on 15 Day 8 Month 2017 Year

and signed on behalf of the Westhill and District Men's Shed by:



N Pilbeam Chairman



Ron McKail Treasurer

NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2016

Note1 Trustee remuneration and expenses

An invoice from the chairman was paid of £45 for providing the website and mailing system representing the cost of providing these. Other than that no remuneration was made to a trustee.

Note2 Donations

Donations are cash, check and direct bank transfer where we have not made an application; if we have they are accounted in Grants. As this cash is received through the year it is paid into the bank when over £100.

Note3 Commissioned income

Commissioned income is the proceeds from the sale of items we have made, refurbished or repaired.

Note4 Local fundraising

Fundraising from running local events- bag packing, raffles and treasure hunt games.

NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2016

Note5 Grants

a) Unrestricted:

There were no unrestricted grants.

b) Restricted grants:

Refurbishment of steam engine to working order

Restricted funds for the steam engine carried over from 2014. Other expenses are expected before the project is finished.

Purchase of 3D printer

NEXEN grant for purchase of 3D printer and materials in 2016.

NHS 2016 grant

The NHS through their Integrated Care Fund has offered £4500 for the internal rearrangements of the shed increasing safety in the workshop by providing more room, an improved kitchen, better access etc. Started in 2016 using own funds, these will be refunded in 2017 once the project is completed.

Grant	Total	Spent	Opening bal. 2016	Income 2016	Expenditure 2016	Closing Balance 2016
Foundation Scotland	£2000	£1618	£382	£0	£0	£382
NEXEN	£3000	£2398	£0	£3000	£2398	£602
TOTALS	£5000	£4016	£382	£3000	£4986	£982

NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2016

Note6 Cash

Cash is transferred to bank ongoing throughout the year.

Expenses paid in cash are under £50 per item against receipts; over this amount, expenses are claimed from the Treasurer.

A collecting tin, 'the green can' contained donations paid for commissioned work (such as repairs). The money was transferred to the bank when it reached £100, however just after the contents had been counted the can was stolen and this is shown as the loss below.

Procedures have changed so it cannot happen again.

		Cash Account 2016	
Category	Item	Income	Expense
		Inc	Out
0	Bank		£-
1	Commis Inc	£640.00	
2	Commis Exp		£-
3	Office Expenses		£378.61
4	Food		£40.60
5	Donations	£6,460.95	
6	Tools		£191.59
7	Activities		£160.00
8	Personel		£155.00
9	Materials		£863.25
11	Health & Safety		£30.00
100	Local Fundraising to bank		£798.00
200	Commis income to bank		£180.00
300	Donations to bank		£4,206.41
	loss from green can	-96.52	
	Income	£7,004.43	
	Expenses		£7,003.46
	surplus	£0.97	
	Cash box opening	£283.92	
	closing	£284.89	
	Net CB change	£0.97	

NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2016

Note7 Equipment and materials

New machinery and replacement of machinery at end of life, wood and hardware for construction or repair of items for sale in the workshop. Model railway equipment.

Note8 Admin costs

The costs of running the organisation – computer expendables, paper, phone and broadband, postage, teas, leaflets and printing.

Note9 Transfer of funds

A savings account contains funds to cover the transition if the building lease is not renewed.

This account – 'Westhill Men's Shed account 2', stands at £17,000 at the end of 2016.

Note10 Assets

Increase is due to purchase of 3D printer and expansion of battery drill numbers.