



Scottish Charity: SC042663

Trustees' Annual Report
&
Receipts and Payments Accounts
1 January - 31 December 2017

Trustees’ Annual Report & Receipts and Payments Accounts
1 January 2015- 31 December 2017

Table of Contents

TRUSTEES’ ANNUAL REPORT 3

INDEPENDENT EXAMINERS REPORT 7

STATEMENT OF RECEIPTS AND PAYMENTS 9

STATEMENT OF BALANCES..... 10

NOTES TO THE ACCOUNTS..... 11

TRUSTEES' ANNUAL REPORT

For the year 1 January - 31 December 2017

The Trustees present their annual report and financial statements for the year ended 31st December 2017 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:

Jason Schroeder

Nicholas Pilbeam Chairman

Ian Macmaster Vice-chair

Ron McKail Treasurer

William Loudon

Alan Eastall

David Thomson

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.

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,

TRUSTEES' ANNUAL REPORT

For the year from 1 January to 31 December 2017

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 5 years we continue to be successful in our primary aim of providing for social and recreational facilities, which is shown by our continuing to thrive. There was a downturn in the oil price which resulted in job losses- we noticed an increase in membership from this and helped some men through the shock- most went on to get another job and many moved away. Recruitment has settled into a rule of thumb that two men come into the shed each week and about 1 in three take up membership. We have two men who deceased, several who moved away (usually to be nearer their families for support) and a few who are unable to attend the shed. This is expected with older men forming our population- we thank them for their contribution to the shed.

Just as we think we have reached saturation with community requests for work to be done more comes in- and still with the ability to surprise us by its variety. Shedders continue to keep the whole process going with a commitment that is a result of enjoying it as well as dedication to keep the shed going.

This steady growth in membership and continued requests from the community is reflected in the workshop; which is becoming busier as time goes on. And so a major project was started to expand the workshop by adding a lean to extension to the building. An improvement to safety will follow as we will be able to spread out. We are taking the opportunity to reroof the existing shed as the fibreglass is breaking up and we are getting leaks. Additional insulation over the whole roof area will reduce heat loss too. We expect to complete this in 2018/9.

Our SheShed initiative followed requests from female residents to learn DIY. Men Sheds continue to be one of the very few activities that men are willing to come to and get the benefits of social contact, improved purpose in life and family relationships and we don't want to risk that. So we decided to run the SheShed at a separate time to the regular hours. Our first intake were shown how to use hand tools, moving on to power as they became more competent and then to other skills such as hanging shelves, mending dripping taps etc. This has proved to be a great success with the key being that they should enjoy them as well. The ladies do enjoy it and a second intake was started. The winter of 2018/9 will be a third intake – totalling around 30 in the group. The group is well supported by

TRUSTEES' ANNUAL REPORT

For the year from 1 January to 31 December 2017

supervisors (men until women become competent to do this role) who are happy to give their time to passing on their skills.

So finally a big thankyou to all the volunteers who willingly put their time and effort into making the shed tick. There is a big range of skills in use from the regular physical work in the workshop through to book keeping and communications. All of it given voluntarily and with good humour. The chairman has a saying that volunteers are more valuable than a paid employee- and that is true.

TRUSTEES' ANNUAL REPORT

For the year from 1 January to 31 December 2017

Financial review

Receipts and payments.

Income of £26,841 (£16,881 for 2016) has continued the pattern of increasing each year. Grants of over £5000 account for about half of the increase and importantly show the support we get for our primary purpose of improving health – notably this year from the NHS who recognise the benefit to society and reduction in need for medical attention. The other half of the increase is through increased income through work; commissioned income, tool sales and fundraising.

Expenditure totalled £18,304 (£12,729 in 2016). There were (mainly one off) increases in Personnel costs as we decided to improve our PPE (Personal Protective Equipment) by getting all workshop users a jacket or overalls for use in the shed. Purchase of mugs replaced the collection of donated mugs which after 5 years of heavy use were chipped and stained. The upgrade of the kitchen and rearrangement of the workshop accounts for most of the rest of the increase.

Reserves Policy

The trustees' policy is to maintain reserves at around 2-3 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the end of the year were £8203, which is within the target range.

Building fund

Our building fund stood at £24,000 at the end of the year.

These funds will be used to finance part of our workshop extension and re-roofing project, which we are estimating to cost £60,000.

Approved by the Trustees on day 27 month 9 year 2018. and signed on their behalf by



N. Pilbeam - Chairman

INDEPENDENT EXAMINERS REPORT

For the year from 1 January to 31 December 2017

I report on the accounts of the Westhill & District Men's Shed (SC042663) for the year ended 31 December 2017 which are set out on pages 8-12

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.

Name: Jacqueline Milne

Address: Aberdeenshire Voluntary Action, 17 South St,
Signed: Jacquie Milne Mintlaw AB42 5EL

Dated: Day Month Year

28 September 2018

STATEMENT OF RECEIPTS AND PAYMENTS

For the year from 1 January to 31 December 2017

	Notes	Unrestricted £	Restricted £	Total £	2016 £
Receipts					
Donations	Note2	6,904		6,904	4,916
Commissioned Income	Note3	8,893		8,893	6,877
Local Fundraising	Note4	62		62	310
Tool Sales		1,430		1,430	
Grants	Note5	4,439	5,000	9,439	3,000
Bank Interest		3		4	4
Cash Retained	Note6	109		109	1
Total Receipts		21,841	5,000	26,841	16,881
Payments					
Personnel		2,406		2,406	259
Facility Costs		5,954		5,954	3,770
Equipment and materials	Note7	3,559		3,559	5,500
Restricted funds used	Note5		4,130	4,130	2,398
Commissioned Income Expenses		-		-	-
Admin. Costs	Note8	2,255		2,255	802
Cash Expenses paid		-		-	-
Total Payments		14,174	4,130	18,304	12,729
Surplus/(Deficit)		7,667	870	8,537	4,152

STATEMENT OF BALANCES

For the year from 1 January to 31 December 2017

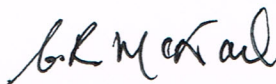
2017	Notes	Bank		Cash	Total	2016
		Unrestricted	Restricted			
		£	£		£	
Bank and Cash						
Opening Balances		5,791	984	285	7,060	7,908
Surplus/(Deficit) for year		7,558	870	109	8,537	4,152
Transfer to savings account	Note9	(7,000)			(7,000)	(5,000)
Closing Balances		6,349	1,854	394	8,597	7,060
Assets						
Major machinery and other items purchased and valued over £100-replacement values	Note10	17,890				14,890
Liabilities						
None						
Reserve Funds						
Account no 2		24,000				17,000

These accounts were approved by the Trustees on 28 Day SEPT Month 2018 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 2017

Note1 Trustee remuneration and expenses

An invoice from the chairman was paid of £45 for providing the website and mailing system.

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- raffles, social events which generate an income.

Note5 Grants

a) Unrestricted:

The NHS on a payment on receipts basis, granted £4439.37. This was for building the kitchen, layout change to the workshop etc.

b) Restricted grants:

Your Voice Your Choice grant £870 for workshop extension. We applied for £5000 but were awarded £870. The council paid us £5000, after informing the council of the overpayment, we repaid the difference. The grant will be spent after the close of year.

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.

Your Voice Your Choice

Award £870 for workshop extension. The original request was for £5000. They paid the whole £5000. We pointed out the award had been for £870 and we repaid the balance.

NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2017

Grant	Total	Spent	Opening bal. 2017	Income 2017	Expenditure 2017	Closing Balance 2016
Foundation Scotland	£2000	£1618	£382	£0	£0	£382
NEXEN	£3000	£2398	£602	£0	£0	£602
Your Voice Your Choice	£ 870	£0	£0	£870	£0	£870
TOTALS	£5000	£4016	£984	£870	£0	£1854

NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2017

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.

Item	Income Inc	Expense Out
Bank		£-
Commis Inc	£2,179.61	
Commis Exp		£261.89
Office Expenses		£357.47
Food		£405.65
Donations	£12,894.64	£-
Tools		£43.63
Activities		£131.80
Personel		£90.00
Materials		£1,735.57
Health & Safety		£34.00
Local Fundraising to bank		£2,280.00
Commis income to bank		£5,455.00
Donations to bank		£4,170.00
Income	£15,074.25	
Expenses		£14,965.01

Cash box opening	£284.89
Cash box closing	£394.13
Net CB change	£109.24

NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2017

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 £24,000 at the end of 2017.

Note10 Assets

Increase is due to donated metal turning lathe worth £2000, milling machine worth £800 and purchase of a bobbin sander costing £200.