



Scottish Charity: SC042663

# **Trustees' Annual Report & Receipts and Payments Accounts 1 January - 31 December 2018**

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## TRUSTEES ANNUAL REPORT

The Trustees present their annual report and financial statements for the year ended 31<sup>st</sup> December 2018 along with the independent examiner's report.

### **Reference and Administration Details**

<b>Charity Name:</b>	Westhill & District Men's Shed
<b>Also known as:</b>	Westhill Men's Shed
<b>Charity number:</b>	SC042663
<b>Registered Office and Principle Address:</b>	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:

<b>David Thomson:</b>	Chairman
<b>Nicholas Pilbeam:</b>	Secretary
<b>Ian Macmaster:</b>	Vice-chair
<b>Graham Stanley:</b>	Treasurer
<b>Jason Schroeder:</b>	
<b>William Loudon:</b>	Retired at AGM
<b>Alan Eastell:</b>	Retired at AGM
<b>Ron Mckail:</b>	Retired at AGM
<b>Jeremy Watt:</b>	Minute 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 (16+) and backgrounds living in Westhill and surrounding areas, through the creation,



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For the year from 1 January to 31 December 2018

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 6 years we continue to be successful in our primary aim of providing social, recreational and workshop facilities, and new groups for music and electronics have been established during the year. The oil industry, a major employer in our catchment area, is presently on an improving curve and as we mainly attract retired people this has not affected our growth in members. Recruitment has settled into a rule of thumb that 2 men come into the shed each week and about 1 in 3 take up membership. Given the age profile of our membership we had 2 members deceased, a number leaving the area (usually for family reasons) and some members, usually for health reasons, no longer able to attend. We are grateful for their support and their contribution to the success of the Shed.

Just as we think we have reached saturation with community requests for work to be done more come in, and still with the ability to surprise us by its variety. Shedders continue to keep the whole process going with a commitment to supporting the community and the sustainability of their Shed. The community certainly responded to our message on Facebook that we would again be making Reindeers – orders for 400 were received within a week and a production line started. Our Facebook guru did a great job handling the administration and everyone received their Reindeer for Christmas.

During the year the Railway Group took on a major project to design and build a scale model of the prison railway for the Peterhead Prison Museum – a project which will require all their resources for the next two years with support from both the 3D printing and electronics groups.

A programme of talks on men's health issues and items of general interest were well supported by both members and the wider public. The regular social evenings also proved a hit with members and their partners/guests.

We urgently need additional space in our workshop and the project to expand it continues, but with a new approach as the previous plan proved beyond our financial resources. The additional space in the engineering area will increase our capacity to handle recycling of lawnmowers, strimmers and general gardening tools as well as power and hand tools – our modest contribution to saving the planet. Part of the new space will be allocated to woodworking projects for the community and to new activities. The re-roofing of the existing building is on hold and we hope the roof will last until we have some more funds to replace it.

Our She Shed 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 She Shed at a separate time to the regular hours. Our first



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intake was 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 supervisors (men, until women become competent in this role) who are happy to give their time to pass on their skills.

Finally, a big thank you 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 practical work in the woodworking and engineering workshops through to administration, IT, book keeping and communications. All of it given voluntarily and with good humour. The previous chairman has a saying; “volunteers are more valuable than a paid employee” – and that is something I entirely agree with.

## TRUSTEES' ANNUAL REPORT

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**Financial Review****Receipts and Payments**

**Income** of £35,947 (£26,732 for 2017) has continued the pattern of increasing each year. Restricted use grants of £5,100 (£5,309 in 2017 after refund of overpaid grant) were received for the purchase of specific machinery and infrastructure for the workshop extension. The increase in receipts is from commissioned income and tool sales, our two major income streams. This year's receipts also included around £2,000 from our bi-annual raffle.

**Expenditure** totaled £16,878 (£18,304 in 2017). £13,257 of the expenditure was for shed running costs and operations (rent, insurance, energy, computing, extension project planning).

**Reserves Policy**

The free reserves of the charity are represented by the balance of £6,784 on the general fund. 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. The current balance roughly equates to between 5 and 6 months, though the proposed extension may need additional upfront cash payments.

**Building fund**

Our building fund stood at £40,000 at the end of the year which includes the transfer of £16,000 from receipts received during 2018.

These funds will be used to finance part of our building extension which we are estimating to cost around £60,000.

**Approved by the Trustees on 8th May 2019 and signed on their behalf by:**



David Thomson

Chairman

## INDEPENDENT EXAMINERS REPORT

For the year from 1 January to 31 December 2018

INDEPENDENT EXAMINERS REPORT

I report on the accounts of the Westhill & District Men's Shed (SC042663) for the year ended 31 December 2018 which are set out on pages 6-9.

**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: **John Paul**

Address: **29 Avon Crescent, Broughty Ferry, Dundee, DD5 3TX**

Signed:

Dated:  Day 22 Month July Year 2019



## STATEMENT OF BALANCES

For the year from 1 January to 31 December 2018

STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
<b>Receipts</b>					
Voluntary receipts					
Grants	Note 4	-	5,100	5,100	9,439
Donations		3,002	-	3,002	7,013
Functions & activities		2,140	-	2,140	-
Fundraising		3,002	-	3,002	62
Bank interest		5	-	5	4
				-	-
Receipts from Charitable activities				-	-
Commissioned income	Note 5	15,187	-	15,187	8,893
Tool sales		7,380	-	7,380	1,430
Model club		131	-	131	-
<b>Total Receipts</b>		<b>30,847</b>	<b>5,100</b>	<b>35,947</b>	<b>26,841</b>
<b>Payments</b>					
Cost of fundraising		1,241	-	1,241	-
Cost of Charitable activities					
Facility		5,730	-	5,730	5,954
Extension project		281	1,470	1,751	-
Administrative costs		1,390	602	1,992	2,255
Equipment & materials		3,695	-	3,695	3,559
Commissioned items		511	-	511	-
Model club		276	-	276	-
Food		169	-	169	-
Personnel and Health & Safety		730	-	730	2,406
Refunds		693	-	693	4,130
Governance costs					
Independent examination		90	-	90	-
<b>Total Payments</b>		<b>14,806</b>	<b>2,072</b>	<b>16,878</b>	<b>18,304</b>
<b>Surplus for the Year</b>		<b>16,041</b>	<b>3,028</b>	<b>19,069</b>	<b>8,537</b>

## STATEMENT OF BALANCES

For the year from 1 January to 31 December 2018

STATEMENT OF BALANCES

Funds Reconciliation	Unrestricted Funds		Restricted Funds		Total 2018	Total 2017
Cash at bank and in hand at 1 January 2018		30,743	1,854		32,597	24,060
Surplus for Year		16,041	3,028		19,069	8,537
Cash at bank and in hand at 31 December 2018		46,784	4,882		51,666	32,597
<b>Bank &amp; cash balances</b>					<b>Total 2018</b>	<b>Total 2017</b>
Bank Account					£ 11,378	£ 8,203
Reserve / No 2 Bank Account					40,000	24,000
Cash					288	394
					51,666	32,597
<b>Other Assets</b>					<b>£</b>	<b>£</b>
Shed equipment & office equipment (at cost)					18,046	17,890
<b>Liabilities</b>					<b>£</b>	<b>£</b>
					-	-

These accounts were approved by the Trustees on 8th May 2019 and are signed on their behalf by:


D. Thomson  
Chairman

G. Stanley  
Treasurer

**NOTES TO THE ACCOUNTS**

For the year from 1 January to 31 December 2018

**NOTES TO THE ACCOUNTS****1. Basis of accounting**

The accounts have been prepared on a receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**2. Nature and purpose of funds**

Unrestricted funds can be used in furtherance of any of the charitable objects at the discretion of the trustees. A single unrestricted fund is maintained for the day to day operations of the Charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

**3. Trustees' remuneration and expenses**

No remuneration was paid to trustees during the year.

Expenses of £50 were paid to the Secretary for providing website and mailing system (2017 £45).

<b>4 Grants received</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2018</b>	<b>Total 2017</b>
Scottish Foundation for purchase of wall saw and direct dust extractor for the extension	-	2,000	2,000	-
Baxter Foundation for fitting electrics in extension	-	2,500	2,500	-

Westhill & Etrick Community Council for planning application work for extension	-	600	600	-
NHS for building kitchen and layout change to workshop	-	-	-	4,439
Your Voice, Your Choice	-	-	-	5,000
	-	5,100	5,100	9,439

**Your Voice, Your Choice**

We applied for £5,000 but were awarded £870. The Council paid £5,000 in error. £4,130 was repaid.

**5. Commissioned income**

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



## NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2018

**6 Movement in funds**

	<u>At 1/1/18</u>	<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	<u>At 31/12/18</u>
<b>Restricted funds</b>					
Foundation Scotland	(a) 382	-	-	-	382
NEXEN	(b) 602	-	(602)	-	-
Your Voice, Your Choice	(c) 870	-	(870)	-	-
Foundation Scotland	(d) -	2,000	-	-	2,000
Baxter Foundation	(e) -	2,500	-	-	2,500
WECC	(c) -	600	(600)	-	-
	1,854	5,100	(2,072)	-	4,882
<b>Unrestricted funds</b>					
Designated reserve fund	(f) 24,000	-	-	16,000	40,000
General funds	6,743	30,847	(14,806)	(16,000)	6,784
	30,743	30,847	(14,806)	-	46,784
<b>Total Funds</b>	<b>32,597</b>	<b>35,947</b>	<b>(16,878)</b>	<b>-</b>	<b>51,666</b>

**Notes**

- (a) This is the balance of the grant from Foundation Scotland for the steam engine. Other expenses are expected before the project is finished.
- (b) A grant of £3,000 was received for the purchase of 3D printer and materials in 2016. The balance of the grant was used during the year for maintenance (£627)
- (c) Grants of £870 and £600 were received from Your Voice, Your Choice and Westhill and Elrick Community Council respectively for planning application work for the extension.
- (d) A grant of £2,000 was received from Scottish Foundation for the purchase of a wall saw and direct dust extractor for the extension.
- (e) A grant of £2,500 was received from the Baxter Foundation for use in fitting the electrics in the extension.
- (f) A savings account is used to provide funding for the extension and contingency for other purposes when they arise. During the year a further £16,000 was transferred to the account.

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