



Scottish Charity: SC042663

Trustees' Annual Report
&
Receipts and Payments Accounts
1 January - 31 December 2020

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TRUSTEES ANNUAL REPORT

The Trustees present their annual report and financial statements for the year ended 31st December 2020 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:

David Thomson	Chairman
Nicholas Pilbeam	Secretary
Ian Macmaster	Vice-chair
Graham Stanley	Treasurer
Marty Kehoe	Member of the Board

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 proposed and seconded by members and appointed by members in a ballot, if necessary, at an AGM.

Objectives and Activities

The **purpose** of the organization 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, 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

The year started, like most previous years, with all groups settling into a busy and normal routine and looking forward to the benefits of the newly extended facilities. This was to suddenly change with the Shed having to close on 23rd March when the country went into lockdown, for the first time, because of the Covid 19 pandemic. Ironically this was the very date the completion certificate was received for the extension.

Completion of the fit out of the Kabin (the name for the extension) including the kitchen, social, recreational and admin areas was finalized before closing. The Peterhead Prison model railway project was also moved into the Kabin.

Plans for the relocation and upgrade of the woodwork and engineering workshops and storage areas were agreed and put on hold.

Early in Covid lockdown a shortage of PPE for local care homes and carers provided an opportunity for the Shed to employ its 3D printing expertise. A small team of Shed members, with support from the local community, responded by printing, assembling and distributing 2700 face visors. This work was carried out from their homes as the Shed was closed and it demonstrates another great example of Shed and community working together. The project was supported financially with grants from Aberdeenshire Council and Foundation Scotland meaning the visors were supplied free of charge.

Later in the year, and in compliance with government regulations, saw the completion of the upgrade and relocation of the woodworking workshops and stores by small teams of members. Completion of the engineering workshop upgrade will be finalized when the Shed re opens in 2021. During this time a large outdoor garden furniture project for a local care home was completed generating funds for ongoing operating costs.

During lockdown members were offered practical and emotional support by telephone and e mail along with regular e mail updates on the conditions for reopening of the Shed. To ensure

TRUSTEES' ANNUAL REPORT

For the year from 1 January to 31 December 2020

good communication with members a Zoom meeting was set up on the 3 days the Shed would have been open. What's App groups were also set up

An ever changing picture on Government regulations, dates and tier systems resulted in many hours of Board discussions on the documentation, procedures and timetable for Shed re opening. However a deteriorating situation with the increasing incidence and spread of the virus eventually resulted in another lockdown in late December.

As the year progressed, with the Shed remaining closed, it became clear from feedback that attending the Shed makes an important and meaningful contribution to the lives of many of the members.

Hopefully when the Shed reopens and with the frustrations of 2020 forgotten we look forward to welcoming existing and new members and to continue to build on the positive contribution the Shed makes to both its members and the local community.

Finally my grateful thanks to all the members and Trustees who contributed to the various Shed activities and projects during the year.

Financial Review

Receipts and Payments

During 2020, because of bank's operating restrictions on the accounts, the function of the two bank accounts switched so as to facilitate BACS payments. In addition to facilitate online payments for the model club and Covid project, a PayPal account was set up. The Pay Pal income and expenditure is rolled into the overall account figures.

Income for 2020 amounted to £26,748 which includes £5,200 restricted grants. This compares to £62,597 for 2019 which included £41,000 of restricted grants. Of the £5,200 restricted use grants £4,000 was for the Covid-19 Shield project (£2,000 each from Aberdeenshire Council and Foundation Scotland) and £1,200 for the new Dust Extractor from Anderson Anderson and Brown bringing the total to £5,200. £436 of the Foundation Scotland Covid grant was returned as the money was not used. The Covid project also received generous donations from some individuals. Overall, excluding grants, our income was down by £49 for the year. The Shed being closed for normal activities meant our utility outgoings were significantly reduced for the year and project income has been similarly affected. Apart from grants, a general use (unrestricted) grant of some £10,000 was received from the Scottish Government, other donations of £2,000 from a local person and £3,527 from numerous other sources. The usual contributions for services provided (e.g. tool sharpening and tool sales) has ensured the year ended with a healthy bank balance and we express our appreciation and gratitude to those who have generously supported the Shed. The Shed benefits from regular donations from some

TRUSTEES' ANNUAL REPORT

For the year from 1 January to 31 December 2020

members which allows us to claim Gift Aid from the Government and we expect first payments in 2021. Receipts from commissioned projects and tool sales remain our two major income streams (£5,060). Income potential was also impacted by the general need to cut back operations during extension building works during the 1st quarter.

Expenditure for 2020 totaled £18,939 compared to £86,344 in 2019. While the Extension Project's considerable outlay accounted for much of the deficit in 2019 there was a welcome return to a surplus of £7,808 for 2020. Most of the 2020 expenditure was for extension project completion (Phase 2) £7,430, operations (rent, insurance, energy, computing £4,252), funding materials for commissioned work £1,134 and restricted expense £5,292.

Reserves Policy

The free reserves of the charity are represented by the balance of £3,688 on the general fund. The Trustees' thinking has been to maintain reserves at around 12 months of normal running costs in order to meet immediate commitments and to cover any unexpected expenditure. The current balance roughly equates to 4months running costs.

In general, a reserve of 1 year should be maintained and this will be built back up during 2021 and 2022. There are reserve funds in our major projects account and this is mostly earmarked for the re-roofing project. The reserves are regularly reviewed to assure resilience for the longer term in the interests of our increasing membership and current situation.

Building fund

Our building (project) fund stood at £31,100 at the end of 2020

Approved by the Trustees on 12 March 2021 and signed on their behalf by:

David Thomson

Chairman

INDEPENDENT EXAMINERS REPORT

For the year from 1 January to 31 December 2020

INDEPENDENT EXAMINERS REPORT

I report on the accounts of the Westhill & District Men's Shed (SC042663) for the year ended 31 December 2020 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 FCIE

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

Signed:

2021

STATEMENT OF BALANCES

For the year from 1 January to 31 December 2020

STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Receipts					
Voluntary receipts					
Grants	Note 4	10,000	1,200	11,200	41,000
Donations	Note 2	4,983	-	4,983	3,941
Functions & activities		-	-	-	908
Fundraising		45	-	45	304
Covid-19 (donations+ Bank interest and misc grants)		544	4,000	4,544	
		26	-	26	151
Receipts from Charitable activities					
Commissioned income	Note 5	3,119	-	3,119	8295
Tool sales		1,941	-	1,941	7598
Model club		890	-	890	400
Total Receipts		21,548	5,200	26,748	62,597
Payments					
Cost of fundraising		-	-	-	757
Cost of Charitable activities					
Facility (elec/comp/infra)		2,949		2,949	5,333
Extension project		5,563	1,876	7,439	68,397
Administrative costs		1,134	-	1,134	1,142
Food			126	-	126
Commissioned items		1,073		1,073	2,294
Equipment & materials		123	898	1,021	5,532
Covid-19 Shield		544	3,564	4,108	-
Model club		526	-	526	491
Personnel and Health & Safety		-	-	-	1787
Donation		-	-	-	200
Refunds	Note 4	72	436	508	94
Governance costs					
Independent examination		55	-	55	50
Total Payments		12,165	6,774	18,939	86,344
Surplus / (Deficit) for the Year		9,383	(1,574)	7,808	(3,747)

STATEMENT OF BALANCES

For the year from 1 January to 31 December 2020

STATEMENT OF BALANCES**Funds Reconciliation**

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Cash at bank and in hand at 1 Jan2020	25,861	2,058	27,919	51,666
(Deficit) / Surplus for Year	<u>(9,382)</u>	<u>(1,574)</u>	<u>(7,808)</u>	<u>(23,747)</u>
Cash at bank and in hand at 31 Dec 2020	<u>35,243</u>	<u>484</u>	<u>35,727</u>	<u>27,919</u>

Bank & cash balances

	Total 2020 £	Total 2019 £
Reserve Bank Account	31,100	6,751
No 2 Bank Account	3,688	20,578
PayPal	814	-
Cash	<u>125</u>	<u>590</u>
	<u>35,727</u>	<u>27,919</u>

Other Assets

	£	£
Shed equipment & office equipment (at cost)	<u>30,447</u>	<u>20,904</u>

Liabilities

	£	£
	<u>-</u>	<u>-</u>

These accounts were approved by the Trustees on 12 March 2021 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 2020

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.

A £10,000 unrestricted grant was received from the Scottish Government in 2020

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 £60 were paid to the Secretary for providing website and mailing system (2019 £50).

4 Grants Received	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Aberdeenshire Health and Shire Fund	-	-	-	£20,000
Aberdeenshire Developers Obligation Fund	-	-	-	£20,000-
Aberdeenshire Council Covid-19 Shield making project		£2,000	£2,000	-
Foundation Scotland Covid-19 Shield making project	-	£2,000	£2,000	-
Anderson Anderson and Brown for Dust Extractor	-	£1,200	£1,200	-
Foundation Scotland for purchase of welding equipment, Hydraulic lift table, metal cabinet.	-	-	-	£1,000
Scottish Government	£10,000	-	£10,000	-
Total	£10,000	£5,200	£15,200	£41,000

NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2020

5. Commissioned income

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

6. Movement in Funds

		At 1/1/20	Receipts	Payments	Transfers or Paid back	At 31/12/20
Restricted Funds						
Foundation Scotland	(a)	382	-	-	-	382
Aberdeenshire Council	(b)	-	2,000	(2,000)	-	-
Anderson Anderson and Brown	(c)	-	1,200	(1,200)	-	-
Foundation Scotland	(d)		2,000	(1,564)	(436)	-
Baxter Foundation	(e)	676	-	(676)	-	-
Foundation Scotland	(f)	1,000	-	(898)	-	102
Totals		2,058	5,200	(6,338)	(436)	484
Unrestricted Funds						
Designated reserve fund		19,111	-	(4,968)	(10,000)	4,143
General funds		6,750	21,548	(7,198)	10,000	31,100
(NB the account functions switched during 2020)		25,861	21,548	(12,166)	-	35,243
Totals		27,919	26,748	(18,504)	(436)	35,727

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) Aberdeenshire Council provided £2,000 to fund the Covid-19 face shield project. This was used in full in 2020
- (c) Anderson Anderson and Brown gave £1,200 toward a new dust extractor for the refitted workshop. This was used in full in 2020
- (d) Foundation Scotland provided £2,000 to fund the Covid-19 face shield project. This was used in 2020 but was over funded by £436 which was returned to Foundation Scotland.
- (e) A grant of £2,500 was received from the Baxter Foundation in 2018 for use in fitting the electrics in the extension. £1,824 of this was used in 2019 and the remaining £676 spent in 2020 to fund lighting and electrical wiring.
- (f) Foundation Scotland provided £1,000 from funds provided by Vattenfall to fund purchased of welding equipment, a hydraulic lift table, and metal storage cabinet. £898 of this was spent in 2020 and the remainder will be spent in 2021

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