



Scottish Charity: SC042663

Trustees' Annual Report
&
Receipts and Payments Accounts
1 January - 31 December 2021

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Westhill & District Men's Shed
SC042663
TRUSTEES' ANNUAL REPORT
For the year from 1 January to 31 December 2021

TRUSTEES ANNUAL REPORT

The Trustees present their annual report and financial statements for the year ended 31st December 2021 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
Principal 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 (until January 2022), Member of the Board
Nicholas Pilbeam	Secretary
Ian Macmaster	Vice-chair
Graham Stanley	Treasurer
Stuart Ellis	Member of the Board
Marty Kehoe	Member (Dec 2021) Chair from Jan 2022

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 a 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.

Chairman's Report

For the Men's Shed 2021 was a year of stress, a year of learning and a year of triumph. It began with normal operations cancelled due to the winter Covid lockdown. On January 3 everyone was ordered to stay at home except for essential purposes. It seemed like a throwback to the dark days of early Covid. The main bright spot was that vaccinations were being rolled out which gave us some hope. We continued to keep in contact and support members with our "new normal" of Zoom meetings and the sharing of jokes and photos on What's App.

Lockdown restrictions were reduced in March and small groups were able to do some work rearranging the workshops. When we finally reopened in May attendance was restricted. A maximum of fifteen members could come each day and they needed to book online ahead of time. Masks and hand sanitising were required and the two-meter distance buzzers on our belts were a source of amusement and annoyance.

Despite all the limitations and inconveniences, we managed to get work done in the Shed. The redesign and fitting out of the workshops were completed. The Engineers were busy with repairing mowers and garden equipment so later in the summer we were able to hold two successful outdoor tool sales. The major project for the Joinery workshop was making the Way Signs for the Westhill Orbital Trail and finally, after hundreds of hours of work by the Railway guys, the Peterhead Prison Railway layout came together and was delivered.

Further relaxation of the Covid restrictions over the summer enabled us to open the Shed to more members. The "jabs" and the boosters became a constant topic of discussion around the Tea table.

June saw the highlight of the year when it was announced that the Westhill Shed won the Queen's Award for Voluntary Service, the highest award given to volunteer groups across the

UK. Special mention was made of our work, early in Covid, to manufacture and distribute over 2700 face masks for the community.

This was followed up later in the summer with the announcement that we were recognised as the Scottish Men's Shed, "Shed of the Year". Two major awards in the same year!

Financially, we had another successful year as Graham will explain shortly. Our biggest expense was £37,000 for a complete roof replacement on the old building. This will stop the leaking and improve the heating insulation. It's notable that over half the expense came from funds accumulated through commissioned income and projects.

Finally, I think it is important that we recognise the work done by many, many members, who kept the Shed ticking over during those challenging times. It was, as they say, above and beyond the call of duty. And we should especially thank the Board Trustees who, faced with unprecedented situations, so successfully brought the Shed through.

Financial Review

Receipts and Payments

During 2021, the Shed's finances remained in a sound state. The PayPal account was not being used and became a burden to manage. It was therefore closed in 2021 with the balance transferred into our bank account. The Pay Pal income and expenditure is rolled into the overall account figures.

Income for 2021 amounted to £40,934 which includes £18,233 restricted grants. This compares to £26,748 for 2020 which included £5,200 restricted grants. Of the £18,233 restricted use grants £17,500 was for the re-roof project (£2,000 from Aberdeenshire Council, £5,500 from Robertson Trust and £10,000 Lottery Fund), £133.20 for ZOOM licence (Aberdeenshire Council), and £600 (Westhill and Elrick Community Council) for Hydraulic lift tables. Overall, excluding grants, our income was up by £11,153 for the year. Apart from grants, commissioned work brought in some £8,348, sales to raise funds £8,027, Cook Book sales £2,713, donations £2,623 much of which is eligible for Gift Aid, and £803 from other sources, e.g. interest, HMRC Gift Aid and the £500 prize for winning Scottish Men's Shed of the Year. 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 members which allows us to claim Gift Aid from the Government and we received a first payments in 2021. VineSpring Church now contributes monthly and is a significant boost to our income. Receipts from commissioned projects and tool sales remain our two major income streams (£16,375).

Expenditure for 2021 totaled £55,675 compared to £18,940 in 2020. The majority of the outlay was for the re-roof project which accounted for £36,428, of which £17,500 was paid using the specific restricted funding. Shed operating expenses of £19,247 were higher this year due to increased utility costs in Q4, Insurance, completion of the IT re-modelling, increased Communications costs (fibre upgrade) and some maintenance. The overall year deficit was £14,741 which would have been considerably worse had grant monies not been available. Despite this loss for the year, the Shed funds stood at a healthy £20,986 at year end.

Reserves Policy

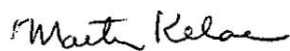
The free reserves of the charity are represented by the balance of £13,314 in the general fund. The Trustees' thinking has been to maintain reserves at around 12 months of normal running costs in order to meet immediate commitments and to cover any unexpected expenditure. The current balance roughly equates to 15 months running costs. Some funds will be transferred to the major projects, which act as reserved funds, account during Q1 2022

In general, a reserve of 1 year should be maintained and this has been built back up during 2021. The major project reserves are regularly reviewed to assure resilience for the longer term in the interests of our increasing membership and current situation.

Building fund

Our major project reserves fund stood at £7,390 at the end of 2020.

Approved by the Trustees on August 17, 2022 and signed on their behalf by:



Marty Kehoe

Chairman

INDEPENDENT EXAMINERS REPORT

For the year from 1 January to 31 December 2021

INDEPENDENT EXAMINERS REPORT

I report on the accounts of the Westhill & District Men's Shed (SC042663) for the year ended 31 December 2021 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.



Date: 18 August 2022

Name: John Paul FCIE

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

STATEMENT OF BALANCES

For the year from 1 January to 31 December 2021

STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	Unrestricted Funds	Restricted Funds	Total 2021	2020
Receipts					
Voluntary receipts					
Grants	Note 4	-	18,233	18,233	15,200
Donations		3,411	-	3,411	5,527
Functions & activities		-	-	-	
Fundraising		2,898	-	2,898	45
Bank interest		17	-	17	26
Receipts from Charitable activities					
Commissioned income	Note 5	8,348	-	8,348	3,119
Tool sales		8,027	-	8,027	1,941
Model club		-	-	-	890
Total Receipts		22,701	18,233	40,934	26,748
Payments					
Cost of fundraising		884	-	884	
Cost of re-roofing project		18,928	17,500	36,428	
Cost of Charitable activities					
Facility (elec/comp/infra)		6,205	-	6,205	2,949
Extension project		251	-	251	7,440
Administrative costs		2,639	126	2,765	1,134
Food		995	-	995	126
Maintenance		2,099	-	2,099	-
Commissioned items		3,391	-	3,391	1,073
Equipment & materials		718	709	1,427	1,021
Covid-19 Shield		-	-	-	4,108
Model club		180	-	180	526
Personnel and Health & Safety		482	-	482	-
Donations & refunds		501	-	501	-
Grant repaid		-	7	7	436
Misc. costs		-	-	-	72
Governance costs					
Independent examination		60	-	60	55
Total Payments		37,333	18,342	55,675	18,940
Surplus / (Deficit) for the Year		(14,632)	(109)	(14,741)	7,808

STATEMENT OF BALANCES

For the year from 1 January to 31 December 2021

STATEMENT OF BALANCES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Cash at bank and in hand at 1 Jan2021	35,243	484	35,727	27,919
Net (payments) / receipts in year	<u>(14,632)</u>	<u>(109)</u>	<u>(14,741)</u>	<u>7,808</u>
Cash at bank and in hand at 31 Dec 2021	<u>20,611</u>	<u>375</u>	<u>20,986</u>	<u>35,727</u>
Bank & Cash Balances			£	£
Reserve Bank Account			7,390	31,100
No 2 Bank Account			13,314	3,688
PayPal (closed 2021)			814	
Cash			<u>282</u>	<u>125</u>
			<u>20,986</u>	<u>35,727</u>
Other Assets				£
Gift Aid			1,900	943
Shed equipment & office equipment (at cost)			<u>39,882</u>	<u>30,447</u>
			<u>41,782</u>	<u>31,390</u>
Liabilities				£
				-

These accounts were approved by the Trustees on 03 August 2022 and are signed on their behalf by:



M Kehoe
Chairman



G. Stanley
Treasurer

NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2021

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 and no expenses reimbursed to them.

Expenses of £60 were paid to the Secretary for providing website and mailing system (2021 £60).

4 Grants Received	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Covid-19 Shield making project Aberdeenshire Council		-	-	£2,000
Covid-19 Shield making project Foundation Scotland	-	-	-	£2,000
Anderson Anderson and Brown for Dust Extractor	-	-	-	£1,200
Scottish Government	-	-		£10,000
Lottery Fund	-	£10,000	£10,000	-
Robertson Trust	-	£5,500	£5,500	-
Aberdeenshire Council	-	£2,000	£2,000	-
Westhill and district Community Council	-	£600	£600	-
Aberdeenshire Council	-	£133	£133	-
Total	-	£18,233	£18,233	£15,200

NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2021

5. Basis of accounting

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

6. Movement in Funds

		At 1/1/21	Receipts	Payments	Transfers	At 31/12/21
Restricted Funds						
Foundation Scotland	(a)	382	-	(7)	-	375
Aberdeenshire Council	(b)	-	2,000	(2,000)	-	-
Robertson Trust	(c)	-	5,500	(5,500)	-	-
Westhill & Elrick Council	(d)	-	600	(600)	-	-
Lottery Fund	(e)	-	10,000	(10,000)	-	-
Foundation Scotland	(f)	102	-	(102)	-	-
Aberdeenshire Council	(g)	-	133	(133)	-	-
Total Restricted Funds		484	18,233	(18,342)	-	375
Unrestricted Funds						
Designated Reserve Fund		31,100	-	(26,210)	2,500	7,390
General Fund		4,143	22,701	(11,123)	(2,500)	13,221
Total Unrestricted Funds		35,243	22,701	(37,333)	-	20,611
Totals		35,727	40,934	(55,675)	-	20,986

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 re-roofing project. This was used in full in 2021
- (c) Robertson Trust gave £5,500 toward the re-roofing project. This was used in full in 2021
- (d) Westhill and Elrick Community Council provided £600 to fund Hydraulic Lift tables. £448 was used in 2021
- (e) £10,000 grant was received from the Lottery Fund in 2021 for the re-roofing project and was used in full in 2021
- (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
- (g) Aberdeenshire Council provided £133.20 for a Zoom license to sustain Shed meetings and communication with members during lockdown. Actual cost was £125.94. The overfund of £7.26 was returned to the Council.