



Scottish Charity: SC042663

**Trustees' Annual Report**  
**&**  
**Receipts and Payments Accounts**  
**1 January - 31 December 2023**

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Westhill & District Men's Shed  
SC042663  
TRUSTEES' ANNUAL REPORT  
For the year from 1 January to 31 December 2023

## TRUSTEES ANNUAL REPORT

The Trustees present their annual report and financial statements for the year ended 31<sup>st</sup> December 2023 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:

Marty Kehoe	Chairman Member of the Board (until April 2023)
Bob Paton	Chair from April 2023
Nicholas Pilbeam	Secretary
Ian MacMaster	Vice-chair
Graham Stanley	Treasurer
Stuart Ellis	Member of the Board (until August 2023)
David Thomson	Member of the Board (until August 2023)
Roderick Junor	Member from August 2023
Alistair Stewart	Co-opted Member from November 2023

### 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 (18+) 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

I write this report as the Chairman of Westhill Men's Shed, as of April, 2022 and write with the first Quarter of 2024 now complete.

I would like to thank David Thomson, who has stepped down from the Board. David has been an exemplary member of our Shed from the outset and has made a massive contribution to its set up through his skills. He has assured a strong income through his work for the woodwork section in particular. David has done the Shed proud since its inception; we all wish him well and look forward to his ongoing attendance.

Stuart Ellis has also made a strong contribution during his time on the Board and he too will be missed. Stuart will continue to be seen in our midst, particularly with the music and bridge groups.

Many thanks to Nick Pilbeam who continues to support the Shed with his marvellous administration skills. His IT Support is second to none and we would be lost without him.

A big welcome to Roderick Junor, who joined the Board end of 2023. We need new blood to continue the Shed and Roderick has a vast array of skills to offer.

Ian MacMaster continues to offer help and support in many shapes and forms. He keeps the engineering shop running smoothly.

A big thank you to John Bradley who instigated a newsletter for Westhill Men's Shed in 2023. This has proved a great success and now includes the She Shed within.

Thanks to Alistair, Kabin Co-Ordinator, now on the Board since November 2023 who works tirelessly raising funds. The last main biennial raffle raised £2,100 in 2022 and Alistair is already working on our 2024 fundraiser.

The influx of asylum seekers and migrants to the UK saw a Westhill hotel being used as temporary accommodation. The Board spent time deliberating the situation and in the spirit of our constitution agreed that our door would be open to anyone who wished to use our

facilities. However, in order to manage the situation we required a good standard of English, or at least an interpreter, on the grounds of safety and having skills useful to our cause. This was co-ordinated through the company dealing with the accommodation and security of the migrants. Some men did show up and contributed but their attendance was short lived due to being moved on by the government or for other reasons unknown to us. It should be noted that the asylum seekers were often seen helping other community groups outwith the Shed domain.

The Shed cannot function without steady income from a variety of sources. With respect to the usual tool sales in Westhill Shopping Centre, we raised in excess of £2,500 for 2023 much of which is derived from garage clearances and donations have been a very good source of income for our Shed. Our engineers, store men and electricians make good, repair and re-test items so that we can make them available for purchase. We are grateful to the families and donors. Our woodworking section provides instruction and makes a vast contribution to our receipts. This reflects the effort put in by Shed members and the benefit of the Shed's principal purpose to support Men's mental health and promoting a community spirit within.

Improved environmental measures include an initiative to effectively dispose of our surplus metals which are collected and put in a storage container. The contents are periodically sold to a reputable scrap metal merchant for recycling and will bring approximately £1,000 to our Shed over the course of a year.

A second shipping container was added to our facility in 2023. It was fitted out and is now an excellent storage facility. These two containers are added to our assets along with some upgraded replacement tooling and need to be covered within our insurance.

Regarding the finances, we remain in a very strong position thanks to the wide variety of income sources. Early management of our electricity bill secured a favourable rate which has helped considerably during the recent uncertainty but is due for renewal in October 2024 and the Board are monitoring the options to try to ensure a good rate for the next two years. Our other most significant cost, beyond day-to-day material support, is the increasing bill to ensure adequate insurance cover. Graham Stanley does a sterling job on the accountancy and book keeping for the Shed.

Westhill Men's Shed goes further for community support and the She Shed which started as a monthly meeting on a Monday evening has now increased to three out of four weeks in the month. This operates in our facility but with the support of the supervisors. The ladies very much appreciate learning new skills and doing their own projects.

The Warm Place initiative was not run this year as other community groups were running similar and although well attended in 2022/23, we felt it was not practical to offer it as other perhaps more convenient options were available for those in need.

Our facility is also made available for other community groups on a no charge basis but this is kept under review.

Overall, there continues to be a thriving community and the future is presently looking good for Westhill Men's Shed.

Bob Paton, Chairman

## Financial Review

### Receipts and Payments

Throughout 2023, the Shed's finances remained in a sound state. Relative bracketed amounts refer to the previous accounts from 2022

**Income** for 2023 amounted to £40,448 (down from £46,247) with no restricted or unrestricted grants to take into account. Commissioned work, including repairs and servicing brought in some £16,209 (down from £19,432), sales to raise funds £13,819 (down from £15,191), donations and grants £6,818 (up from £6,499) includes Gift Aid standing orders and small donations scheme £3,463, Vinespring Church £1,100, and unrestricted grants Leadingham Chalmers £1,200 (unrestricted grants), OYIA £250, Lions Club (towards Warm Place), Subsea 7 £200. 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. Receipts from commissioned projects and sales remain our two major income streams contributing £30,028 or 74% (down from £34,623 or 75%.) "Other" receipts were up significantly chiefly due to the payments from HMRC (£930) and improved interest rates. Two raffles associated with social events raised £212.

**Expenditure** for 2023 totaled £24,960 compared to £23,295 in 2022. The majority of the outlay was for the expenses incurred to complete commissioned projects and the actual running of the shed for which insurance, electricity and phone charges form a significant portion of the total with the increased costs reflected in the additional outlay compared with 2022. The costs of running the Shed in 2023 are represented by £11,006 (44%) and is our largest expenditure with electricity £4,012 and insurance and other essential costs, including maintenance running at £2,778; remaining running costs are accounted for as communications, computing, food and non-workshop supplies. The 2023 finances resulted in a surplus of £15,488 compared to a surplus of £22,952 for 2022. The surplus meant that the overall funds stood at some £59,426 at year end. The Warm place initiative was not run in 2023 Autumn into 1<sup>st</sup> quarter 2024 because of the low attendance, ensuring adequate qualified volunteers for catering and other ventures in the area adequately covered needs. We expected increased electric bills especially during cold weather periods. While the men take an immense pride in the work they do, inevitably some mechanical breakdowns occur after sale. In keeping with our no quibble policy we had to refund £500 for a mobility scooter which had problems after sale and for some mowers which either proved unsuitable for the user or developed faults soon after purchase.

## Outlook

The finances remain secure. However, the end of the electric contract will mean a significant increase in our operating cost as we expect about 40% rise to cover until October 2026. Support for the Shed remains strong and the Board believe there is no immediate threat to our viability assuming normal operating circumstances.

## Reserves Policy

The free reserves of the charity are represented by the balance of £9,034 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 10 months running costs.

*In general, a reserve of 1 year (£10,000) should be maintained in the general fund and this has been depleted during 2023. The major project reserves fund is 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 £50,392 at the end of 2023.

Approved by the Trustees on 29<sup>th</sup> March, 2024 and signed on their behalf by:



Bob Paton

Chairman

## INDEPENDENT EXAMINERS REPORT

I report on the accounts of the Westhill & District Men's Shed (SC042663) for the year ended 31 December 2023 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

**Date** 19<sup>th</sup> July 2024



**STATEMENT OF RECEIPTS AND PAYMENTS**

	Notes	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
<b>Receipts</b>					
<i>Voluntary receipts</i>					
Grants	Note 4	1,650	-	1,650	-
Donations		5,168	-	5,168	6,499
Fundraising		912	-	912	2,816
Bank interest		530	-	530	59
<i>From Charitable Activities</i>					
Commissioned income	Note 5	16,209	-	16,209	19,432
Tool sales		13,819	-	13,819	15,191
Model Club		748	-	748	996
Watch and Clock repair		417	-	417	789
Other		995	-	995	465
<b>Total Receipts</b>		<b>40,448</b>	<b>-</b>	<b>40,448</b>	<b>46,247</b>
<b>Payments</b>					
<i>Cost of Fundraising</i>		769	-	769	883
<i>Cost of Re-roofing Project</i>		-	-	-	-
<b>Cost of Charitable Activities</b>					
Facility running costs		6,339	-	6,339	4,318
Extension project		-	-	-	248
Administrative costs		1,996	-	1,996	3,460
Food		1,889	-	1,889	1,833
Maintenance		782	-	782	1,118
Commissioned items		6,994	-	6,994	9,312
Equipment & materials		5,060	-	5,060	1,716
Watch and clocks		-	-	-	107
Model Club		200	-	200	-
Personnel , Health & Safety		31	-	31	46
Donations and refunds		830	-	830	189
Grant repaid		-	-	-	-
<b>Governance Costs</b>					
Independent examination		70	-	70	65
<b>Total Payments</b>		<b>24,960</b>	<b>-</b>	<b>24,960</b>	<b>23,295</b>
<b>Net Receipts / (Payments)</b>		<b>15,488</b>	<b>-</b>	<b>15,488</b>	<b>22,952</b>

**STATEMENT OF BALANCES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
Cash at bank and in hand at 1 Jan	43,938	-	43,938	20,986
Net receipts / (payments) in year	<u>15,488</u>	<u>-</u>	<u>15,488</u>	<u>22,952</u>
Cash at bank and in hand at 31 Dec	<u>59,426</u>	<u>-</u>	<u>59,426</u>	<u>43,938</u>
<b>Bank &amp; Cash Balances</b>			<b>£</b>	<b>£</b>
Reserve Bank Account			50,392	37,662
No. 2 Bank Account			9,024	6,075
Cash			<u>10</u>	<u>201</u>
Total Bank & cash			<u>59,426</u>	<u>43,938</u>
<b>Other Assets</b>			<b>£</b>	<b>£</b>
Gift Aid			3,463	3,163
Shed equipment & office equipment (at cost)			<u>50,022</u>	<u>40,862</u>
Total			<u>53,485</u>	<u>44,025</u>
<b>Other Liabilities</b>			<b>£</b>	<b>£</b>
Total			<u>-</u>	<u>-</u>

These accounts were approved by the Trustees on 29th March 2024 and are signed on their behalf by:

B Paton  
 Chairman

G Stanley  
 Treasurer

## 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 except:-  
Expenses of £60 were paid to the Secretary for providing website and mailing system (2022 £60).

4 Grants Received	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Leadingham Chalmers	1,200	-	1,200	-
OIYA	250	-	250	-
LIONS	200	-	200	-
<b>Total</b>	<b>1,650</b>	<b>-</b>	<b>1,650</b>	<b>-</b>

### 5. Basis of accounting

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

**6. Movement in Funds**

	At 1/1/23	Receipts	Payments	Transfers	At 31/12/23
<b>Restricted Funds</b>		-	-	-	-
	-	-	-	-	-
<b>Total Restricted Funds</b>	-	-	-	-	-
<b>Unrestricted Funds</b>					
Designated Reserve Fund	37,662	-	-	12,730	50,392
General Fund (a)	6,276	40,448	(24,960)	(12,730)	9,034
<b>Total Unrestricted Funds</b>	<b>43,938</b>	<b>40,448</b>	<b>(24,960)</b>	-	59,426
<b>Totals</b>	<b>43,938</b>	<b>40,448</b>	<b>(24,960)</b>	-	<b>59,426</b>

**Notes**

(a) Cash box included in General Fund account.