



Scottish Charity: SC042663

**Trustees' Annual Report**  
**&**  
**Receipts and Payments Accounts**  
**1 January - 31 December 2025**

# Contents

TRUSTEES ANNUAL REPORT .....	3
CHAIRMAN'S REPORT .....	5
FINANCIAL REVIEW .....	7
INDEPENDENT EXAMINERS REPORT .....	9
STATEMENT OF RECEIPTS AND PAYMENTS .....	10
STATEMENT OF BALANCES .....	11
NOTES TO THE ACCOUNTS .....	12

## TRUSTEES ANNUAL REPORT

The Trustees present their annual report and financial statements for the year ended 31<sup>st</sup> December 2025 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
Independent Examiner	Susan Godsall ACIE 35 Keptie Road Arbroath Angus DD11 3EF

### Trustees

The following served as charity trustees during the year and up to the date of this report:

James Westwood	Chair until Sept. 2028
Nicholas Pilbeam	Vice-chair until Sept. 2028
Robert Emmerson	Secretary until Sept. 2028
Graham Stanley	Treasurer
Ian MacMaster	Trustee
Roderick Junor	Trustee
Alistair Stewart	Trustee

### 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.

STATEMENT OF BALANCES

For the year from 1 January to 31 December 2025

**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.

## STATEMENT OF BALANCES

For the year from 1 January to 31 December 2025

CHAIRMAN'S REPORT

The past year has seen a few changes within the Board and also many new members joining our community. It is vital that we encourage men to use the facilities on offer and to feel involved with the day-to-day projects and running of the place; where and when possible.

I have come on board as Chairman, whilst Nick Pilbeam has stepped in as Vice Chair. Our newest Board recruit is Bob Emmerson as the Secretary, and he is doing a sterling job. Bob has already taken on tasks such as the BBQ, Christmas lunch and the members newsletter, amongst his many other duties successfully.

Our 'Continuous Improvement' program is progressing as planned, with suggestions from the Members being advanced where possible. At the beginning of this year; the new flooring in the Kabin area was completed, replacing the much-maligned old carpet tiles, which were verging on becoming an environmental health hazard. Ongoing projects inside our Shed are progressing well. The exterior area has also been given a facelift and has been tidied and organized. A new wood storage area is nearing completion.

Supervisory roles are diminishing; and with the resignations of both Dave Thomson and Lui Forno, who have retired from their supervisory and 'active service' duties due to health issues and domestic commitments. We urgently need members to step into these roles.

A heartfelt thank you goes to both Dave and Lui for their enthusiastic and valuable contributions over the years. We hope they will continue as occasional members.

A visit to see the Garlogie Beam Engine was a well-attended, a most interesting and enjoyable excursion. A few of our members also had a day trip to the Moravia Museum, an RAF station at Kinloss.

Monetary donations to the Shed; along with tools and garage clearances continue to contribute to the cost of keeping our Shed viable. These tasks can only be undertaken thanks to our Transport group volunteers who also offer their time and trailers for our convenience(s).

Support from the Westdyke recycling centre is, as always, invaluable too.

In April of this year, the Model Making group were invited to attend Peterhead prison Museum during a visit by HRH The Princess Royal. This related directly to the model train set made by WHM during the pandemic, and which was subsequently installed October 2021.

The engineering section continues to thrive, providing a very efficient service to the community, maintaining and repairing a plethora of machinery and garden equipment, including lawn mowers, strimmers and hedge trimmers. In recent times the replacement of batteries in mobility scooters has given our Shed the opportunity to sell them on. This group also gives support to a young man who has an interest in mechanical practices (engines) on a weekly basis.



## STATEMENT OF BALANCES

For the year from 1 January to 31 December 2025

Our wood working section, has been involved in various activities with the workshops, which have undergone a transformation resulting in a bespoke room for the CNC router. Prior to this; the CNC router was coldly languishing in a fire exit egress room, but is now generating sustained interest and an income due to dedicated operators. Our members have also helped erect partitions in the electrical department and added shelving in others.

A downturn in business for woodworking has been a concern, but I suspect due to the higher cost of living and mortgage interest rates - people do not have the same disposable income.

The electrical department have been instrumental in the wiring of the new CNC room, fitting lights, vents, sound insulation and dealing with the necessary wiring and electrical equipment required to fulfill the operations. They also repair and functionally test items brought in by members of the public, where possible, and keep our Shed's electrics safe and PAT tested. Many donated items are tested and/or repaired for selling-on to raise funds.

Our Watch repair department continues to amble along, however, the 'active service withdrawal' of George Wyatt will impact on this area.

The Store room has had a vast makeover thanks to an initiative by Dave Thomson and latterly one of our newest recruits who too has great organisational skills. We are now able to see at a glance where the items are; as they have all been labelled and boxed enabling ease of display and return during tool sales occasions. A weekly visit by a special needs individual in our community and his carer, has been very successful and enjoyed by those involved. The work undertaken is cleaning donated tools under supervision.

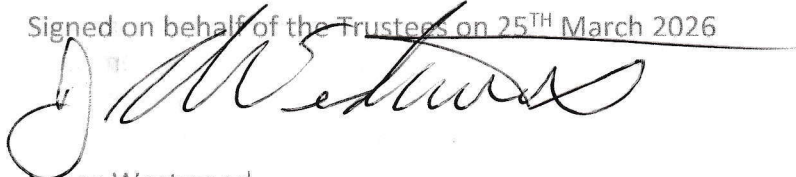
The tool sales continue to be successful within the Men's Shed building and help generate a substantial amount of funds. Removing ourselves from the shopping centre has proved just as popular with the public, and less labour intensive for our members.

Services for the Community: We have this year refurbished two public benches situated on a footpath in Blackhills Place. We also repaired a bench which had been damaged in the Trinity Church carpark. Around this time, we donated a fully refurbished bench to the Westhill Gardening Club, which they asked to be installed at the front entrance to that church.

We also had the pleasure of building a large 'raised-planter' for our friend Martha, who regularly plies us with baked items.

Finally, thanks to the endeavours of our long-suffering Treasurer, the finances remain in a stable condition. The commitment and support shown by himself and the other Trustees is greatly appreciated by all.

Signed on behalf of the Trustees on 25<sup>TH</sup> March 2026



James Westwood  
Chairman

## STATEMENT OF BALANCES

For the year from 1 January to 31 December 2025

FINANCIAL REVIEW**Receipts and Payments**

Throughout 2025 the Shed's finances remained in a sound state. Relative bracketed amounts refer to the previous accounts from 2024

**RECEIPTS** for 2025 amounted to £29,092 (down from £44,211) with no restricted or unrestricted grants to take into account. Commissioned work, including repairs and servicing brought in some £7,993 (down from £14,144), and sales to raise funds £15,263 (down from £16,231). Thus, receipts from commissioned projects and sales, which remain our two major income streams, contributed a total of £23,255 or 79% of the total receipts (down from £30,315 or 69%). The usual contributions for services provided such as tool sharpening, repairs 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. There has been significant reduction of commissions through the woodwork shop which is mostly down to reduced resources available to complete work in a timely manner and possibly less disposable funds available in the community. The loss of income in this respect is somewhat mitigated by a reduction in costs to provide the servicing required to complete work. "Other" receipts were also down partially due to the reduction in interest rates, reduced Small Donations resulted in HMRC payment being reduced and the absence of some other "one off" items in 2024. The summer BBQ at the Shed broke even while the Board elected to subsidise the Christmas Lunch. Donations raised £3,383 (down from £5,412) including Gift Aid and includes the Small Donations Scheme income of £1,634 for the 2025 calendar year. The overall reduction in receipts is influenced by no grants being received nor indeed requested. There was no major Raffle this year which accounts for £3,000 of the difference in Fundraising.

**PAYMENTS** for 2025 totaled £27,838 (down from £30,799 in 2024). The costs of running the Shed in 2025 are represented by £20,665 (74%) and is our largest expenditure with electricity £4,728 (slightly down from 2024 due to correction of VAT from 20% to 5%), insurance and other essential costs, including maintenance, running at £6,983 (chiefly ~£1,600 door maintenance, the balance of £2,755 of Kabin floor replacement). The remaining running costs are accounted for as communications with computing at £2,238, food and domestic (non-workshop) supplies £1,871. The majority of the remaining outlay was for expenses incurred to complete commissioned projects and supporting the workshops £3,893 (14%). *It is a fact that increasing costs in general have influenced the additional outlay compared with 2024 with respect to electricity and insurance costs in particular.* PPE / HSE costs were up due to an outlay of £1,520 for First Aid courses, although 50% of this is expected to be recouped from the local Community First Responder Group which uses the Shed as a meeting place. 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 a total of £294.



## STATEMENT OF BALANCES

For the year from 1 January to 31 December 2025

**SUMMARY** The 2025 finances resulted in a surplus of £1,254 (down from £13,412 for 2024). The decision to replace the flooring in the Kabin in December 2024 impacted expenditure by £2,755 due to final settlement due in January 2025 upon completion. The surplus meant that the overall funds stood at some £74,092 (up from £72,838 for 2024) at year end.

**Outlook**

The finances remain secure. However, the end of the electric contract on September 30<sup>th</sup> will likely mean a significant increase in our operating cost to cover 2026. Support for the Shed remains strong and the Board believe there is no immediate threat to our viability assuming normal operating circumstances. An operating deficit is as usual expected for Q1 2026 mostly caused by insurance for Kabin structure and all Shed contents at £1,706 and electricity ~£1,800. It is hoped that use of the CNC router will soon return our investment and work will ramp up following the expense (£2,000 budgeted) for building a custom room for its use. Further the Board has budgeted £5,000 to improve the lavatory facilities and make the overall facility more amenable to attracting outside groups to use the Shed, albeit with restricted access to the workshops. Further, assessment is ongoing as to how we can reduce our heating costs; input was sought from Government assessors and solar panels and batteries are a possibility but the costs versus breakeven remains unattractive as well as issues around installation of panels on a flat roof and battery safety within the Shed. While a surplus by year end is our goal, the amount is difficult to predict.

**RESERVES POLICY** Our reserves are all funds less any restricted which equals unrestricted reserves, for this purpose the unrestricted reserves at this time are held in the Day to Day bank account. There were no Restricted Funds in 2025

While the annual operating cost of the Shed is budgeted at £10,000 i.e. standing costs with no active work going on to generate income, there is no immediate expectation that The Shed will run into financial difficulty. The "Day to Day" account is targeted to be kept between £5,000 and £10,000 to assure at least 6-12 months readily accessible day-to day running costs. It is however normal for this account to deplete in Q1 to £3,000 due to higher utility bills and insurance payments. The "Day to Day" account closed with a balance of £7,269 (including petty cash box) at end of 2025. Any major costs, considered to be above £2,500 are taken from the restricted Reserves Fund (formerly known as the Building Fund).

The Reserves Fund is available, upon approval of the Board, to top up the "Day to Day" as required in exceptional circumstances, such as emergency, urgent costly repairs, or to fund projects over £2,500. The Reserves Fund is regularly reviewed at Board meetings to assure resilience for longer-term needs taking into account our membership level and projected costs for a rolling twelve months and includes such items as any building move (e.g. end of lease) or expansion, The target minimum for the reserves is £60,000 and is flexibly budgeted as £40,000 and to provide funding should we be required to move premises e.g. at end of lease or acquire additional facilities, and for major costs e.g. emergencies £10,000, and upkeep of the building .£10,000. A maximum for the Reserves Fund is presently considered to be £70,000 giving flexibility of £10,000 to cover the Day-to-Day top up or other incidental unexpected costs. The Reserves Fund stood at £66,822 at the end of 2025.. END



## STATEMENT OF BALANCES

For the year from 1 January to 31 December 2025

**INDEPENDENT EXAMINERS REPORT**

I report on the accounts of the Westhill & District Men's Shed (SC042663) for the year ended 31 December 2025 which are set out on pages 10-14

**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: Susan Godsall ACIE

Address: 35 Keptie Road, Arbroath, Angus DD11 3EF

Date:

2026

## STATEMENT OF BALANCES

For the year from 1 January to 31 December 2025

STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<b>Receipts</b>					
<i>Voluntary receipts</i>					
Grants	Note 4	-	-	-	800
Donations		3,383	-	3,383	5,412
Fundraising	Note 7	386	-	386	4,068
Bank interest		734	-	734	806
<i>From Charitable Activities</i>	Note 5	23,708		23,708	31,627
Other		881	-	881	1,498
<b>Total Receipts</b>		<u>29,092</u>	<u>-</u>	<u>29,092</u>	<u>44,211</u>
<b>Payments</b>					
<i>Cost of Fundraising</i>		624	-	624	895
<i>Cost of Re-flooring Project</i>		2,755	-	2,755	2,755
<b>Cost of Charitable Activities</b>	Note 5	24,259		24,259	27,079
<b>Governance Costs</b>					
Independent examination		200	-	200	70
<b>Total Payments</b>		<u>27,838</u>	<u>-</u>	<u>27,838</u>	<u>30,799</u>
<b>Net Receipts / (Payments)</b>		<u>1,254</u>	<u>-</u>	<u>1,254</u>	<u>13,412</u>

## STATEMENT OF BALANCES

For the year from 1 January to 31 December 2025

STATEMENT OF BALANCES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Cash at bank and in hand at 1 Jan	72,838	-	72,838	59,426
Net receipts / (payments) in year	1,254	-	1,254	13,412
Cash at bank and in hand at 31 Dec	74,092	-	74,092	72,838

**Bank & Cash Balances**

	£	£
Reserve Bank Account	66,823	68,237
No. 2 Bank Account	7,213	4,507
Cash	56	94
Total Bank & cash	74,092	72,838

**Other Assets**

	£	£
Gift Aid	3,069	3,304
Shed equipment & office equipment (at cost)	54,465	48,366
Total	57,534	51,670

**Other Liabilities**

	£	£
Total - (balance of Re-flooring project due Jan 2025)		(2,755)

These accounts were approved by the Trustees on 25<sup>th</sup> March 2026 and are signed on their behalf by:



James Westwood

Chairman



Graham Stanley

Treasurer



## NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2025

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 (2024 £60).

Travel expenses of £21.60 and £46.80 were paid to the Treasurer for car and trailer use transporting tools, delivering completed projects and items to complete projects.

4 Grants Received	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
NISA Coop Community fund		-	-	800
<b>Total</b>	-	-	-	800

## NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2025

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

DONATIONS These comprise anonymous cash donations submitted to HMRC Small Cash Donations Scheme (Tax Year) and other regular Gift Aided donations (Calendar Year). There are also some ad hoc unrestricted donations via the Card Reader

## INCOME FROM CHARITTABLE ACTIVITES

Commissioned income	7,993	-	<b>7,993</b>	14,144
Tool sales	15,312	-	<b>15,312</b>	16,231
Model Club	0	-	<b>0</b>	93
Watch and Clock repair	279	-	<b>279</b>	420
Personnel , Health & Safety	124	-	<b>124</b>	739

## COSTS OF CHARITTABLE ACTIVITES

Facility running costs #	6,966	-	<b>6,966</b>	6,849
Administrative costs	4,845	-	<b>4,845</b>	4,444
Food and domestic supplies	1,871	-	<b>1,871</b>	1,911
Maintenance	4,228	-	<b>4,228</b>	880
Commissioned items	1,711	-	<b>1,711</b>	5,581
Equipment & materials	2,162	-	<b>2,162</b>	6,278
Watch and clocks	-	-	<b>-</b>	-
Model Club	4	-	<b>4</b>	27
Personnel , Health & Safety	1853	-	<b>1853</b>	769
Donations and refunds	294	-	<b>294</b>	332
Travel expenses	325	-	<b>325</b>	8

# Utilities (electric), communications and IT

## NOTES TO THE ACCOUNTS

For the year from 1 January to 31 December 2025

**6. Movement in Funds**

	At 1/1/25	Receipts	Payments	Transfers	At 31/12/25
<b>Unrestricted Funds</b>					
Designated Reserve Fund	68,237	5,341	-	(6,755)	<b>66,823</b>
General Fund (a)	4,601	23,751	(27,838)	6,755	<b>7,269</b>
<b>Total Unrestricted Funds</b>	<b>72,838</b>	<b>29,092</b>	<b>(27,838)</b>	<b>-</b>	<b>74,092</b>
<b>Restricted Funds</b>	-	-	-	-	-
<b>Total Restricted Funds</b>					
<b>Totals</b>	<b>72,838</b>	<b>29,092</b>	<b>(27,838)</b>	<b>-</b>	<b>74,092</b>

**Notes**

(a) Cash box included in General Fund account.

**Note 7 Fundraising**

Receipts for the BBQ and Christmas meal for members totaled £386 while the associated costs amounted to £624. The BBQ payments and receipts balanced while the Christmas Meal made a planned loss because of a Board decision to give something back to the members. This was within the set budgeted loss of £250

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