

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	August	2024		31	July	2025

Reference and administration details

Charity name	Portlethen & District Men's Shed
Other names charity is known by	
Registered charity number	SC044995
Charity's principal address	Cookston Road, Portlethen, Aberdeenshire.
	Postcode AB12 4PT

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Chair		
2	Vice Chair		
3	Treasurer		
4	Secretary		
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The charity is a voluntary association governed by its constitution which was adopted on the 14th July 2014 and registered with the Office of the Scottish Charity Regulator (OSCR) as a Scottish Charitable Incorporated Organisation (SCIO). Registered as Company Number CS001528 with Companies House.

Trustee recruitment and appointment

The management and the administration of the charity is the responsibility of the charity trustees. New trustees are recruited from membership and should be active and involved in the shed's day to day activities. Candidates must be willing to serve, are proposed by the trustees and appointed by the members at an AGM.

Objectives and activities

Charitable purposes

The organisation's main aim is to address the social, health and wellbeing needs primarily of men of all ages and backgrounds living in Portlethen and surrounding areas, through the creation, upkeep and development of a facility, namely a Men's shed, in which men can meet and jointly or individually undertake creative, physical and recreational activities of their choice.

Summary of the main activities in relation to these objects

The main activity of the charity is to provide facility where the users will be able to

- Share skills and interests, swap ideas and pass on knowledge.
- Actively pursue hobbies and pastimes.
- Work on projects that will aid the community and help develop a positive sense of achievement.
- Have a place to go and relax, drink a cuppa, discuss issues, share concerns, talk and have a laugh, knowing they are among friends.
- Encourage others and promote general physical and mental well-being.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The shed was important for those who felt isolated, missed friends and missed the outdoors. It helped provide a positive feeling of worth, of contributing to the community and a place to chat and share.

During the year we completed a wide range of projects that included many planters, bench refurbishments and a range of 'one of' projects. For the second year we made and sold wooden poppies in the weeks before Remembrance Sunday.

The Shed needs expanded premises, and after a considerable effort, a Community Asset Transfer request was submitted to Aberdeenshire Council related to a recently closed Social Services building in Portlethen. The final decision on the request should come towards the end of 2025.

Financially, the Shed closed the year with a small surplus of £1359.02. We were the beneficiaries of two substantial grants.

Financial review

Brief statement of the charity's policy on reserves

Ideally the shed maintains reserves sufficient for at least two or three years of operating expenses plus some contingency for building repair and equipment replacement.

Details of any deficit

N/A

Donated facilities and services (if any)

Donations of useful materials, such as wood, and tools have been welcomed throughout the year.

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Chair

Treasurer

Date

13 Nov. 2025

13 Nov. 2025

PORTLETHEN & DISTRICT MEN'S SHED

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Receipts and payments accounts						
For the period from				to		
	01	AUGUST	2024		31	JULY 2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	5,927	2,955			8,882	3,220
Legacies					-	
Grants					-	700
Receipts from fundraising activities	325				325	600
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	6,252	2,955	-	-	9,207	4,520
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,252	2,955	-	-	9,207	4,520
A3 Payments						
Expenses for fundraising activities	129				129	100
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,064	3,655			7,719	7,365
Grants and donations					-	150
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	4,193	3,655	-	-	7,848	7,615
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4,193	3,655	-	-	7,848	7,615
Net receipts / (payments)	2,059	(700)	-	-	1,359	(3,095)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2,059	(700)	-	-	1,359	(3,095)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	12,655	700			13,355	16,450
	Surplus / (deficit) shown on receipts and payments account	2,059	(700)			1,359	(3,095)
						-	
						-	
	Cash and bank balances at end of year	14,714	-	-	-	14,714	13,355
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs		Market valuation	Last year
				to nearest £	to nearest £
B2 Investments					
	Total			-	-

Categories	Details	Fund to which asset belongs		Cost (if available)	Current value (if available)	Last year
				to nearest £	to nearest £	to nearest £
B3 Other assets						
	Total			-	-	-

Categories	Details	Fund to which liability relates		Amount due	Last year
				to nearest £	to nearest £
B4 Liabilities					
	Total			-	-

Categories	Details	Fund to which liability relates		Amount due (estimate)	Last year
				to nearest £	to nearest £
B5 Contingent liabilities					
	Total			-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds
(may be stated on analysis of funds worksheets)

See descriptions entered on the 'Additional Notes' pages

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Restricted donation for workshop equipment	Meikle Carewe Wind Farm	1	1,205
Restricted donation for operating expenses	Aberdeenshire Voluntary Action	1	1,750
Total			2,955

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

X

C3b Trustee remuneration - details

Authority under which paid

£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

X

C4b Trustee expenses - details

Number of trustees £

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

No Trustees are remunerated in their capacity as Trustees

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
DC Thompson (Aberdeen Journals)	240				240	240
From the Cash Box	3,189				3,189	1,520
Donations	2,823				2,823	1,460
					-	
Total	6,252	-	-	-	6,252	3,220
	reference	reference	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Meikle Carewe Windfarm		1,205	1,205	
ASDA Foundation			-	700
Aberdeenshire Voluntary Action		1,750	1,750	
			-	
Total	-	2,955	2,955	700
	-	reference	reference	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fundraising	325				325	600
					-	
					-	
					-	
					-	
					-	
					-	
Total	325	-	-	-	325	600
	reference error	-	-	-	reference error	reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Hardware, supplies & utilities	4,064				4,064	7,365
Wood for poppies	29				29	100
Donation to Poppy Scotland	100				100	150
		3,655			3,655	
					-	
					-	
					-	
					-	
					-	
Total	4,193	3,655	-	-	7,848	7,615
	reference error	-	-	-	reference error	reference error

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 ASDA Foundation Fund below	Restricted fund 2 Meikle Carewe Windfarm	Restricted fund 3 Aberdeenshire Voluntary Action	Restricted fund 4 Other funds Fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants		1,205	1,750		2,955	700
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	1,205	1,750	-	2,955	700
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	1,205	1,750	-	2,955	700
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	700	1,205	1,750		3,655	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	700	1,205	1,750	-	3,655	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	700	1,205	1,750	-	3,655	-
Net receipts / (payments)	(700)	-	-	-	(700)	700
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(700)	-	-	-	(700)	700
Nature and purpose of funds						
<p>The grant from the ASDA Foundation was used to purchase a morticer and associated tools to enhance the skills of members and produce highly quality items, especially benches and planters.</p> <p>The Meikle Carewe Windfarm grant was used to purchase a table saw, dust extractor and repair a roof.</p> <p>The AVA grant was used to pay for annual insurance, electric bills and annual rent.</p>						

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	PORTLETHEN AND DISTRICT MEN'S SHED						
Registered charity number	SC044995						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	August	2024	to	31	July	2025
Set out on pages							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>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). 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.</p>						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 explanations from the trustees concerning any 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 view given by the accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper statement of the full accounts to be reached 						
Signed:							
Name:							
Relevant professional qualification(s) or body (if any)							
Address							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

