

22 February, 2025

**Aboyne and Mid-Deeside Community Shed (also known as Aboyne & District Men's Shed) is a Scottish Charitable Incorporated Organisation, SCO47036**

Address:- [REDACTED]

The ninth Annual General Meeting (AGM) of the Charity will be held in the Shed on 22nd February and is scheduled to:-

1. Approve the minutes of the eighth AGM, held on 24 February, 2024.
2. Present the Chairman's and Treasurer's reports.
3. Hold the elections/re-elections necessary to ensure all officer positions remain filled, as required by the Constitution.
4. Hold and necessary elections/re-elections of trustees as required by the Constitution.
5. Approve the accounts for the period.
6. Address any questions and issues arising.

The following report covers assorted activities of the Charity since the last AGM was held on 24 February, 2024.

#### CHAIRMAN'S REPORT

**Board Changes:** — [REDACTED] stood down as Trustees [REDACTED] were elected as Trustees taking the Board to its full complement of twelve trustees. [REDACTED] was elected to the office of Vice-Chairman vacated by [REDACTED]

The Board met once or twice per month throughout the year.

#### Activities: -

- Membership of the charity now stands at 160 and footfall increased 8% from 2023 to 467 persons/month. Nineteen different groups regularly rented the studio and social area with let hours increasing slightly to 1853. The workshop continued with its opening times of Tuesday afternoons, Thursday afternoons and Saturday mornings.
- Throughout the year, the active members in the workshop have made a number of improvements. Examples are:- purchase of a new mitre-saw, wood lathe and morticer, the addition of a laser cutter (on loan from a member), refurbishment of the workshop kitchen area, and installation of a dust extraction system.
- Examples of commissioned works were:- several bench renovations, Chieftain's lectern for the Aboyne Highland Games, patio parasol repair, various planters.
- The "fly-cup" group that meets on Thursday mornings in the workshop remains in robust health. Typically, 20+ men attend to enjoy a cup of tea or coffee and a warm buttery in front of a warm log fire, but most especially, the banter. Several report that this opportunity for weekly interaction has a very positive impact on the quality of

their lives. Funding of £2000 was received to support a day trip for the group and this will probably take place in March.

- The lease we had from Aberdeenshire Council to use the temporary storage premises in Golf Road ended on the 1<sup>st</sup> June.
- To improve disabled accessibility to the building, the gravel approach from the lower disabled parking space to the entrance and emergency exit was tarmacked in February. Also, wheelchairs are now available at the workshop entrance and in the studio store room.
- The Shed continues to benefit greatly from donations it receives and has received in the past from members and other benefactors. For example, the raffle of bottles from our stand at the Aboyne Highland Games raised £1304 and the sale of various donated assets, by one of our enthusiastic, commercially astute members, has raised £2773 this year.
- Following the award of a £13,290 grant from the Just Transition Participatory Budget Fund, a Tesla Wall battery (13.5kWh) was installed in February to maximise the benefit of our existing solar PV panels. We are grateful to Aberdeenshire Voluntary Action for highlighting the availability of this funding. Following installation it became apparent that the solar PV panels were not optimally connected. They were rewired to restore the inverter output to its expected capacity.
- Our mutually beneficial relationship with the Mid Deeside Community Trust continues. The office is staffed on weekday mornings.
- Our relationship with King's Trust Youth Development Programme (funded by Aberdeenshire Council and managed by Horseback UK) has continued. Two cohorts have been hosted during the year. This programme gives work/life skills to young people (16-25) who are not in education, employment or training. The participants fabricated an attractive, Adirondack chair and two bird tables that generated a lot of interest on our Facebook page.
- Two Saturday morning brunches have been held. The frequency of these events is limited by the numbers of members willing to volunteer and assist with preparation of coffee, tea, bacon rolls, etc. They have always been enjoyed and appreciated by those who attend.
- Wood turning continues to be popular and two classes have been conducted with further sessions expected in 2025. Casual interest has been expressed by one lady for similar classes and if she can gain interest from four or more interested woman we will conduct a class for them.
- The Shed participated in the Aboyne Highland Games on 5 August. Representatives have attended two networking events organised by the Scottish Men's Shed Association in neighbouring sheds. We have been an active participant in the ongoing development of Aboyne's Local Place Plan.

**Potential Liabilities:-** The charity currently holds cash in excess of its policy for operational reserves but there are a number of potential liabilities facing us.

1. We are currently disputing an invoice received for water and sewerage service at the Golf Road premises. Although Scottish Water/Wave Utilities have now accepted our application for charitable exception for the years 2020/21, 2023/24 and April 2024 to June 2024, they have not accepted our application for the years 2021/22 and 2022/23, (£1,316.54).
2. During heavy rain it has been observed that the building's gutters overflow and water cascades down the walls. This will cause long term deterioration and quotations are being sought to improve the roof drainage. Our intention is to execute this work in 2025.
3. The heating of the studio poses several challenges. During the coldest weather it is on the limit of being undersized and is difficult to programme. Rental of the studio space provides most of the charity's income. Refurbishment with a more modern, larger unit may be required in the near future.

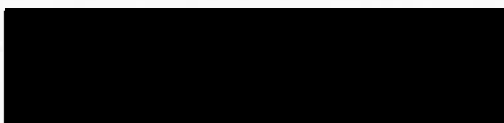
Undoubtedly, the Shed has become a well known, valued part of our local community. Building on its reputation as a bright, comfortable, competitively priced community space, the awareness and use of the facility has grown steadily. That said, we still have capacity for further use of the workshop, studio, social area and kitchen and the trustees continue to encourage new users, in furtherance of their aims to:-

- Combat rural isolation, loneliness and promote good mental health.
- Provide a creative space to make and repair things.
- Enable the teaching and acquisition of practical skills.
- Provide a comfortable space to relax and meet people in a truly community space.

However, we must recognise that the key ingredient of our success has been and remains the enthusiasm and willingness of our active members to give their time and expertise. We have no employees and are completely dependent on volunteers who are only involved because for a myriad of different reasons, they want to be. And yet, we often rely on their contribution beyond their particular interests. What can be described as "janitorial" duties or dealing with customers' issues are probably not what drew them to shed in the first place but nonetheless are essential for the smooth running of the Community Shed. Our most significant challenge is to renew and sustain this willingness into future generations.

That is a tough challenge and one that that will never be completely solved but in the meantime, I would like to express my sincere appreciation and thanks to all those that have contributed to our success over the past year. These contributions come in so many forms and from so many directions that they are impossible to list individually but I must specifically thank my fellow trustees who just got on with things and made stuff happen over the past year as well as satisfying the formalities of running a charity such as ours.

I express my sincere thanks to the Trustees and all of our active members.



22 February, 2025

**Aboyne & District Men's Shed**

SC047036

Payment and Receipt Account to 1<sup>st</sup> Jan to 31<sup>st</sup> December 2024

Income	Current 2024	Previous 2023	% change
Rent	14,590.79	16,651.17	-12
Asset sales	2,468.08	5,144.27	-52
Attendance/games cash	3,271.22	1,955.51	67
Donations	370.48	1,024.96	-64
Commissions	265.00	1,912.03	-86
FIT payments	322.38	527.67	-39
Grants	0.00	14,490.00	-100
	<u>21,287.95</u>	<u>41,705.61</u>	<u>-49</u>
<b>Payments</b>			
Electricity DD	-1,550.49	-2,144.72	-28
Accountancy DD	-180.00	-172.80	4
Phones/Comms DD	-1,541.58	-1,937.54	-20
Building Maintenance	-1,073.39	-939.56	14
Cleaning	-953.12	-1,126.54	-15
Water & Sewage	-429.80	-245.00	75
Subs, Licences & insurance	-2,070.94	-1,972.75	5
Equip, Tools & Mtls	-3,530.83	-5,643.74	-37
MDCT office support	-2,322.00	-3,420.00	-32
Bldg & site Improvements	-14,866.10	-1,807.02	723
	<u>-28,518.25</u>	<u>-19,409.67</u>	<u>47</u>
Change on year	-7,230.30	22,295.94	
Balance brought forward	39,095.04	16,799.10	
<b>Balance Sheet at 31<sup>st</sup> December</b>	<u>31,864.74</u>	<u>39,095.04</u>	
<b>Represented by Bank Balance</b>	31,864.74	39,095.04	
<b>On behalf of the committee</b>			

Treasurer

Date

22/02/2025

Chairman

## 2024 Treasurers Note to Accounts

This note covers the eighth year, from the 1<sup>st</sup> of January to 31<sup>st</sup> of December 2024. since Aboyne and District Men's Shed was incorporated as a Charity.

The Charity continues to operate at a surplus. Excluding restricted funding expenditure (Powerwall), the overall operating surplus was £3,980.90.

Foot fall was up 8% while room let hours marginally increased by 1% to 1853 hours.

No grants were received, one is pending payment from AVA for 'Fly Cup' group.

Room rental remains the main source of income followed by donated asset sales, attendance donations and Aboyne Highland Games stall returns.

Continuing the drive for energy efficiency saw installation of a Tesla powerwall in February. 10 months of operation yielded a cost saving of £460. The accompanying Tesla app indicated the solar PV panels were not optimally connected. This was confirmed by real time inverter monitoring. A PV array rewire was conducted in June to increase the inverter power output.

The Shed continued as a net grid exporter. For 2024 this was 1.2MWh of the 6.8 generated. Net zero grid demand occurred on 177 days. The OVO RPI adjusted Feed-in Tariff (FIT) terms were unchanged by the battery installation.

Main workshop expenditure was the purchase and installation of a wood turning lathe, two off dust extraction/air cleansing systems, a morticer and chop saw.

Site improvements were tarring the lower disabled parking area and escape paths. A router upgrade and user segregation were also carried out.

Other significant outgoings were office support, insurance, telecoms, and electricity.

Surplus funds go to reserve – see reserves policy.

The Trustees are again grateful to [REDACTED] for maintaining a high standard of Shed cleanliness, much appreciated by the user groups. Not employing a commercial cleaner continues to make a significant cost saving.

The long-term agreement with MDCT for weekday morning use of the office while providing some charity administrative support, continued. Responding to a substantial increase in MDCT sub-groups meetings, an additional heating and cleaning charge was agreed.

Selection of user groups was guided by the Charity's main purpose of reducing rural social isolation by supporting local community groups, particularly those targeting the elderly.

Of the nineteen 2024 user groups, four are registered Charities, five promote health/wellbeing, two promote art, four are sports/pastimes clubs and four are local village volunteering groups.

Direct debit mandates are in place for electricity (British Gas), accounting software (Sage), sanitary waste disposal (Cathedral Hygiene), wireless broadband/phone services (BT), and TV licence (BBC).

The Charity terminated the lease on the Golf Road garage from Aberdeenshire Council. Despite enjoying full 100% rate relief from Aberdeenshire Council there is an ongoing dispute with Wave regarding a retrospective levied water rate bill. The dispute is unsettled.

### Assets and 2023 insurance valuation

- The Aboyne and Mid Deeside Community Shed - £638,048
- Upper floor furniture, kitchen utensils, crockery and cutlery, IT equipment, fire, and intruder protection, 3 X containers, all workshop located equipment. -£10,390.

For administration purposes the charity is subdivided into two departments,

- The Aboyne and District Men's Shed: (AMS)
- The Aboyne and Mid-Deeside Community Shed: (ACS)

### Department Analysis

Depart ment	Notional Opening Balance £		Notional Closing Balance £		Difference		Note
	2023	2024	2023	2024	2023	2024	
AMS	7,414.60	13,162.85	13,162.85	13,605.22	5,748.25	442.37	
ACS	9,384.50	25,932.19	25,932.19	18,259.52	16,547.69	-7672.67	2023 awarded battery grant spent in 2024

ACS 2024 operating surplus was £3,538.53. AMS had a small surplus of 442.37.

A single set of charity accounts has been produced for this 2024 AGM and OSCR submission.

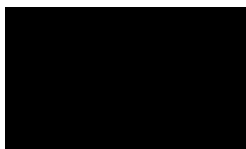
Petty cash held by AMS is not included in above figures.

Men's Shed petty cash account operates for minor purchases and payments associated with the Men's Shed workshop activity. The 2024 opening balance was 312.36. inflow from commissions and attendance donations totalled £2619.53, of this £1452.50 was banked, and 1215.24 made in payments leaving £264.15 held in cash at the end of 2024.

## **Reserves Policy**

The Trustees declared that the charity would retain a notional reserve between the limits of one- and two-years' operating cost. In December, the Trustees set the notional reserve for 2025 at £12,000.

Signed



Date: 13<sup>th</sup> January 2025

Treasurer Aboyne and District Men's Shed  
SCIO # 047036

**Examiner's unqualified report for a non-company charity preparing  
receipts and payments accounts**

**Independent Examiner's Report to the Trustees of Aboyne & District Men's Shed**

I report on the accounts of the charity for the year ended 31st December 2024, which are set out on page 2.

**Respective responsibilities of trustees 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention, 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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met.

Name: [REDACTED]

Relevant Professional qualification/professional body: Dip APFS.

Address: [REDACTED]

Date: 10 February 2025

**ABOYNE and DISTRICT MEN'S SHED (Scottish Charity SC047036)**  
**Statement of Accounts for year ended 31st Dec 2024**

**RECEIPTS**

Previous year		Current Year
£1,025	Donations	£370
£14,490	Grants	£0
£1,912	Commissions	£265
£1,955	Attendance/Games	£3,271
£528	FIT payments	£322
£16,651	Rent	£14,591
£5,144	Asset Sales	£2,468
<b>£41,705</b>		<b>£21,287</b>

**PAYMENTS**

Previous year		Current Year
£2,144	Electricity	£1,550
£173	Accountancy	£180
£1,937	Phones/Comms	£1,541
£940	Building Maintenance	£1,073
£1,126	Cleaning	£953
£245	Water/Sewage	£430
£1,973	Subs, Licences, Insurance	£2,071
£5,643	Equipment and Tools	£3,531
£3,420	MDCT Office support	£2,322
£1,807	Building/site improvements	£14,866
£24,933		£19,409
<b>£6,131</b>	<b>SURPLUS/(DEFICIT) FOR YEAR</b>	<b>£22,296</b>

**STATEMENT OF AFFAIRS**

Previous year		Current Year
£10,668	Balance brought forward	£16,799
£6,131	Surplus/(Deficit) for year	£22,296
<b>£16,799</b>		<b>£39,095</b>

Represented by -

£16,799	Clydesdale Bank	£39,095
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Report by Independent Examiner

The above Accounts were prepared from the Books and Records of the Aboyne and District Men's Shed and are in accordance therewith. There are no matters arising that need to be reported to Members or the Regulators.

Report by the Trustees

The above Accounts were approved at the AGM of the Aboyne and District Men's Shed held in Aboyne on

Chairman

22/2/25 Date