

APPENDIX 1

OscR

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2024	To	31	12	2024

Reference and administration details

Charity name	Bridge of Don & District Men's Shed
Other names charity is known by	
Registered charity number	SC047762
Charity's principal address	Oldmachar Community Hall
	Jesmond Drive
	Bridge of Don
	Aberdeen
	Postcode AB22 8UR

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	Chairman		Members AGM
2	Vice Chairman		Members AGM
3	Treasurer		Members AGM
4	Secretary		Members AGM
5			Members AGM
6			Members AGM
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 organisation is governed by a written and published constitution.

Trustee recruitment and appointment

This is carried out prior to the AGM with submissions for roles from the membership with voting taking place during the AGM. This process is written into the constitution.

## Objectives and activities

Charitable purposes

The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Summary of the main activities in relation to these objects

Provision of recreational facilities to advance the social needs, health and well being of men of all ages and backgrounds living in the area.  
a) Creating, developing and maintaining a facility, namely a Men's Shed.  
b) Offering opportunities for men in the Bridge of Don area to meet and undertake creative, physical, purposeful and recreational activities of their choice.  
c) Reducing isolation of men in the area thus contributing to their physical and mental wellbeing.  
d) Developing the capacity of men in the Bridge of Don area to share their skills and knowledge with others in the community.



## APPENDIX 1

### Achievements and performance

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

2024 has been a very busy year for the Shed. Our achievements this year has seen a focus on improving our carbon footprint by installing rooftop solar panels with battery storage which has also reduced our energy costs. We have also changed out the main building lighting to LED to further reduce our energy consumption and built an insulated enclosure to protect our water storage and boiler which had been affected by the previous winter freezing temperatures.

Another major project has been the joint project with the Primary School next door where we funded the installation of 80sq.m poly-tunnel with internal planting systems that will provide our members with expanded services and create a multigenerational educational resource to enable the teaching staff to allow their young students to learn about growing and the food cycle.

We also needed to replace our old van which had reached its end of life with a better van which was a significant cost but has proved its worth.

We continue to work with local community groups such as community councils and Rotary Club enabling some of them to use our premises for meetings, crafting groups and coffee mornings. We have expanded our support of local nurseries and schools making a variety of play items for them.

Our main funding resources this year came from the Aberdeen Students Show, Aberdeen Airport, NESCAN and our last payment from the Aberdeen Common Good Fund.

Although the Farmers Market project continues to generate reasonable funds every month there has been some issues with trader communications and the committee has decided to undertake all of the organisation and running of the market in 2025.

### Financial review

#### Brief statement of the charity's policy on reserves

Our policy on reserves is to ensure there is adequate funds to cover our risks and provide our members to gain the benefits of friendship and social interaction to reduce social isolation whilst making a positive contribution to our local area. With our new premises being the full responsibility of ourselves as we have no landlord to take on the responsibility of the building and adjacent areas there is greater exposure to potential higher costs for building maintenance, insurance, energy costs and unexpected events. Our policy on reserves remains unchanged for the period ahead. We estimate that for the next 5 year period we should maintain a reserve of £45k.

#### Details of any deficit

There is a deficit this year of £13,524 which is mainly due the installation of rooftop solar panels and battery system. We were unsuccessful in our application to the Lottery Fund for this project but agreed to proceed as there were funds from previous years and the benefits of future energy savings and lowering our carbon footprint was an important outcome.

#### Donated facilities and services (if any)

## APPENDIX 1

### 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)

Date

TREASURER

Secretary

25/9/25

25/9/25



## Bridge of Don &amp; District Men's Shed

SC047762



## Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024		31	12	2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	12,398				12,398	13,262
Legacies					-	
Grants					-	
Receipts from fundraising activities	13,250				13,250	17,723
Gross trading receipts	3,556				3,556	5,465
Income from investments other than land and buildings (Bank Interest)	812				812	595
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>30,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,016</b>	<b>37,045</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>30,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,016</b>	<b>37,045</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	1,741				1,741	1,475
Gross trading payments	3,095				3,095	4,693
Investment management costs					-	
Payments relating directly to charitable activities	10,885				10,885	13,853
Grants and donations	100				100	20
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>15,821</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,821</b>	<b>20,041</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	27,719				27,719	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>27,719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,719</b>	<b>-</b>
<b>Total payments</b>	<b>43,540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,540</b>	<b>20,041</b>
<b>Net receipts / (payments)</b>	<b>(13,524)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,524)</b>	<b>17,004</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(13,524)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,524)</b>	<b>17,004</b>

## Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	70,000				70,000	54,045
	Surplus / (deficit) shown on receipts and payments account	( 13,524 ) -				( 13,524 ) -	15,955
						-	
						-	
	Cash and bank balances at end of year	56,476	-	-	-	56,476	70,000
	(Agree balances with receipts and payments account(s))						1,049

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

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Replacement Van	6,849	6,849	
	Replacement Dishwasher	296	296	
	New Sum-Up Card Reader	69	69	
	Office Safe	80	80	
	Poly-Tunnel	3,791	3,791	
	Replacement Oven/Cooker	759	759	
	Solar Panels, Batteries and Car Charger	15,875	15,875	
	Van			1,450
	Belt & Disc Sander, Bandsaw			642
	Total	27,719	27,719	2,092

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

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

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

Signature\*

Print Name

Date of approval

25/9/25  
25/9/25



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

Our main sources of funds this year have come from the Aberdeen Students Charity Show, our continuation of running a local farmers market and donations from the Coop local fund, Aberdeen Airport and NESCANs. We also have received some small funding from the local Rotary Club, local Community Councils and a local crafting group for use of our hall. We have primarily used the largest donation from the Aberdeen Students to purchase a van and some replacement kitchen equipment. The Coop, Aberdeen Airport and NESCANs donations were used to help fund or poly-tunnel project with the local school for an intergenerational project on growing and food. The very last payment from the Aberdeen Common Good fund has been used to assist us with our utility costs. These funds along with our ongoing income from our workshop has enabled our group to invest in the installation of rooftop Solar Panels with Battery Storage to reduce our carbon footprint and our ongoing energy costs.

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

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
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Authority under which paid	£

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

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

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## Bridge of Don &amp; District Men's Shed

SC047762

## 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 £
Aberdeen Students Charity Show	7,340				7,340	13,262
Coop Local Fund	1,683				1,683	
Aberdeen Common Good Fund	1,275				1,275	
Aberdeen Airport	1,000				1,000	
NESCANS	400				400	
Rotary Club, Community Council	700				700	
<b>Total</b>	<b>12,398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,398</b>	<b>13,262</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 £
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 £
General costs for providing services to our members	3,474				3,474	13,853
Building and Maintenance	3,826				3,826	
Utilities and Insurance	3,585				3,585	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>10,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,885</b>	<b>13,853</b>



## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
	Aberdeen Students Charity Show	Aberdeen Common Good	Aberdeen Airport Nescan Coop Rotary and Community Council	General Unrestricted Unused Past Donations and Income		
<b>Receipts</b>						
Donations	7,340	1,275	3,783		12,398	13,262
Legacies					-	-
Grants					-	-
Receipts from fundraising activities				13,250	13,250	17,723
Gross trading receipts				3,556	3,556	5,465
( Bank Interest)				812	812	595
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<b>Sub total</b>	<b>7,340</b>	<b>1,275</b>	<b>3,783</b>	<b>17,618</b>	<b>30,016</b>	<b>37,045</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>7,340</b>	<b>1,275</b>	<b>3,783</b>	<b>17,618</b>	<b>30,016</b>	<b>37,045</b>
<b>Payments</b>						
Expenses for fundraising activities				1,741	1,741	
Gross trading payments				3,095	3,095	
Investment management costs					-	-
Payments relating directly to charitable activities				10,885	10,885	
Grants and donations				100	100	
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,821</b>	<b>15,821</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	7,294	759	3,791	15,875	27,719	
Purchase of investments					-	-
<b>Sub total</b>	<b>7,294</b>	<b>759</b>	<b>3,791</b>	<b>15,875</b>	<b>27,719</b>	<b>-</b>
<b>Total payments</b>	<b>7,294</b>	<b>759</b>	<b>3,791</b>	<b>31,696</b>	<b>43,540</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>46</b>	<b>516</b>	<b>( 8)</b>	<b>( 14,078)</b>	<b>( 13,524)</b>	<b>37,045</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>46</b>	<b>516</b>	<b>( 8)</b>	<b>( 14,078)</b>	<b>( 13,524)</b>	<b>37,045</b>

## Nature and purpose of funds

Our main sources of funds this year have come from the Aberdeen Students Charity Show, our continuation of running a local farmers market and donations from the Coop local fund, Aberdeen Airport and NESCANs. We also have received some small funding from the local Rotary Club, local Community Councils and a local crafting group for use of our hall. We have primarily used the largest donation from the Aberdeen Students to purchase a van and some replacement kitchen equipment. The Coop, Aberdeen Airport and NESCANs donations were used to help fund or poly-tunnel project with the local school for an intergenerational project on growing and food. The very last payment from the Aberdeen Common Good fund has been used to assist us with our utility costs. These funds along with our ongoing income from our workshop has enabled our group to invest in the installation of rooftop Solar Panels with Battery Storage to reduce our carbon footprint and our ongoing energy costs.

## Bridge of Don &amp; District Men's Shed

SC047762

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
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					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

Nature and purpose of funds

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Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name Bridge of Don & District Men's Shed						
	Registered charity number SC047762						
On the accounts of the charity for the period	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2024		31	12	2024
Set out on pages	1 to 6					(remember to include the page numbers of additional sheets)	

**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) 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.

**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, 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the 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.

\*\* OSCR will accept digital or typed signatures

**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**