

Braemar Men's Shed

Scotland · Charity number SC048621

Details

Status	Not Submitted
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-08-14
Register	View on the OSCR register

Contact

Address	17 Canmore Road Braemar Aberdeenshire AB35 5XG
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Activities

Activities: 'It carries out activities or services itself'

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'

Beneficiaries: 'Older People', 'People with disabilities or health problems'

Objectives: The Braemar Men's Shed purposes will be to alleviate loneliness and isolation of elderly men (although not exclusively) within the Braemar village and surrounding area. The purposes will be achieved by providing mental and physical stimuli through social interaction and participating in enjoyable activities

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2022-08-31	£0	£0	-	0
2021-08-31	£1,833	£60	-	0

Braemar Men's Shed

Scotland - Charity number SC048621

Accounts

Registered Charity Number
SC048621

**Report of the Trustees and Unaudited Financial Statements for
the Period 1st September 2020 to 31st August 2021 for**

Braemar Men's Shed

Braemar Men's Shed
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For the Period 1st September 2019 to 31st August 2020

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**Braemar Men's Shed
Report of the Trustees
for the Period 1st September 2020 to 31st August 2021**

The trustees present their report with the financial statements of the charity for the period 1st September 2020 to 31st August 2021.

OBJECTIVES AND ACTIVITIES

The organisation's charitable purpose is to alleviate loneliness and isolation of elderly men (although not exclusively) within the Braemar Village and surrounding area. The purposes will be achieved by providing mental and physical stimuli through social interaction and participating in enjoyable activities.

ACHIEVEMENT AND PERFORMANCE

The Braemar Men's Shed continues to be closed due to the Coronavirus Lockdown on 24th March 2020.

A group of five to eight men played dominoes and chatted in the crew room, whilst two to three others tidied up the workshop and undertook personal projects. Plans for a further recruitment drive are currently on hold.

Our local Co-Op store adopted us as one of their three charities to benefit from their community fund and we received a payment of £947.80 in 6 November 2020.

We submitted an application to the Braemar Hydro Community Grant Scheme for a grant to cover costs for machinery for our workshop. This was approved and received 14 September 2020.

FINANCIAL REVIEW

Reserves Policy

The net income for the period amounted to £1,833 and has been dealt with as show in the Statement of Receipts and Payments. The net income of £1,833 relates as £888 to general funds and £945 to restricted funds.

Reserves of the Trust are that part of the funds that are freely available and excludes those restricted funds and those funds which could only be realised by the disposal of fixed assets held for the Trusts use. Reserves at 31st August were £1,627.

The Trust's policy regarding general reserves is to try to maintain a minimum level equating to six months operating costs. The level of reserves at 31st August 2021 are considered to be satisfactory. The Trustees ensure that reserves are available to meet the obligation of all restricted funds.

**Braemar Men's Shed
Report of the Trustees
for the Period 1st September 2020 to 31st August 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, the constitution, and is a Scottish Charitable Incorporated Organisation.

Recruitment and appointment of new trustees

Trustees are nominated by the existing trustees of Braemar Men's Shed. Each new board member is given access to the files and given a copy of the governing document. The maximum number of trustees at anytime is five, the minimum is three.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

SC048621

Principal Address

17 Canmore Road
Braemar
Aberdeenshire
AB35 5XG

Trustees



Chair

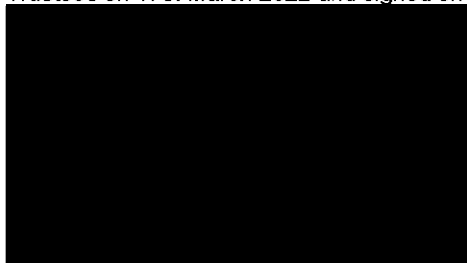
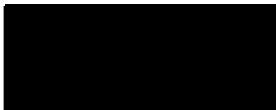
Independent Examiner

Grove Engineering and Accountancy Resources Limited

Bankers

Bank of Scotland
The Direct Business Bank
PO Box 1000
BX2 1LB

Approved by order of the Board of Trustees on 17th March 2022 and signed on its behalf by:



Braemar Men's Shed
Independent Examiner's Report to the Trustees
for the Period 1st September 2020 to 31st August 2021

I report on the accounts for the period 1st September 2020 to 31st August 2021 set out on pages four to six.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the presentation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as 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.

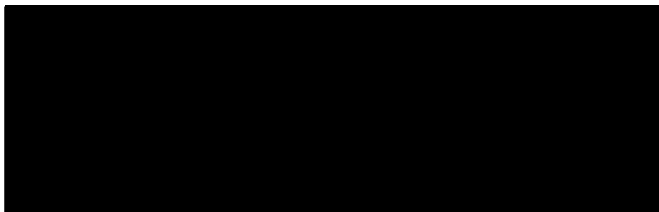
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 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 Regulation; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



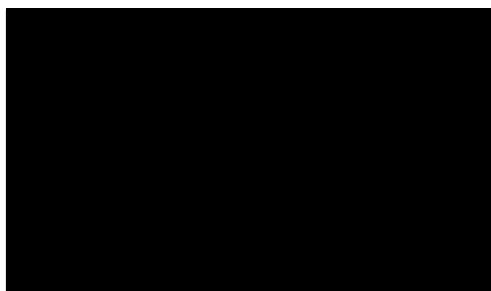
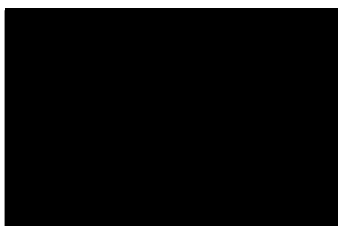
Date: 17th March 2022

Braemar Men's Shed
Statement of Receipts and Payments
for the Period 1st September 2020 to 31st August 2021

	Unrestricted Fund £	Restricted Fund £	Period 01.09.20 to 31.08.21 Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations / Sales	-	-	-
Grants	948	945	1,892
Charitable Activities	60	-	60
Total	<u>60</u>	<u>-</u>	<u>60</u>
NET INCOME / (EXPENDITURE)	<u>888</u>	<u>945</u>	<u>1,833</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	739	37	776
TOTAL FUNDS CARRIED FORWARD	<u>1,627</u>	<u>982</u>	<u>2,609</u>

**Braemar Men's Shed
Statement of Balances
As at 31 August 2021**

	Unrestrict ed Fund £	Restricted Fund £	2021 Total Funds £
CASH FUNDS			
Cash and bank balances at start of year	607	169	776
Surplus / (deficit) shown on receipts and payments account	888	945	1,833
Cash and bank balances at end of year	<u>1,495</u>	<u>1,114</u>	<u>2,609</u>



Braemar Men's Shed
Notes to the Financial Statements
for the Period 1st September 2020 to 31st August 2021

1 Basis of preparing the financial statements

The financial statements have been prepared on the 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

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustee

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

3 Related Party Transactions

No remuneration was paid to the trustees or any connected persons during the financial period.

4 Donations	Unrestricted Fund £	Restricted Fund £	Total Funds £
Sales	-	-	0
	<hr/>	<hr/>	<hr/>
	0	0	0

5 Grants	Unrestricted Fund £	Restricted Fund £	Total Funds £
Braemar Hydro Grant	-	945	945
Co-Op Crant	948	-	948
	<hr/>	<hr/>	<hr/>
	948	945	1893

6 Cost of Charitable Activites	Unrestricted Fund £	Restricted Fund £	Total Funds £
Light and Heat	-	-	0
Cleaning	-	-	0
Stationery and Printing	-	-	0
Insurance	-	-	0
Repairs and Maintenance	-	-	0
Accountancy Fees	60	-	60
	<hr/>	<hr/>	<hr/>
	60	0	60