

Brechin Men's Shed

Scotland · Charity number SC048811

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Part of	Scottish Men's Sheds Association (SC045139)
Registered	2018-11-05
Register	View on the OSCR register

Contact

Address c/o
69 Southesk Street
Brechin
Angus
DD9 6AQ

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'

What the charity does: The Men's Shed is a place open to both men and women over the age of eighteen where they can socialise and work on projects or hobbies. It is a place to help others , to discuss daily issues ,to relieve stress and develop friendships. The shed commonly supply a range of machinery, workbenches and tooling which is available to all. Jobs are taken on from the general public and other community groups which in turn bring in funds to cover the running of the Shed.

Beneficiaries: 'Older People', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: The purpose of the organisation is to provide recreational facilities and advance the social needs, health and well being of men of all ages and backgrounds living in Brechin and surrounding areas By: a) Creating, developing and maintaining a facility, namely a Men's Shed. b) Offering opportunities for men in the Brechin 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 Brechin area to share their skills and knowledge with others in the community.

Geography

- **Main operating location:** Angus
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£5,059	£7,724	-	0
2024-06-30	£758	£942	-	0
2023-06-30	£4,303	£2,190	-	0
2022-06-30	£6,907	£6,343	-	0
2021-06-30	£6,251	£3,637	-	0

Brechin Men's Shed

Scotland - Charity number SC048811

Accounts

Brechin Men's Shed SCIO

**TRUSTEES' ANNUAL REPORT
AND FINANCIAL STATEMENTS**

For the period 1st July 2024 – 30th June 2025

Scottish Charitable Incorporated Organisation SC048811



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TRUSTEES' ANNUAL REPORT

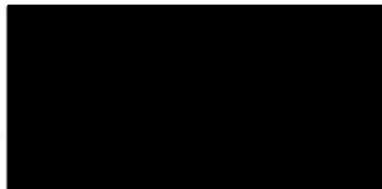
The trustees are pleased to present their report and financial statements together with the independent examiners report for the period ending 30th June 2025.

Charity Name Brechin Men's Shed SCIO

Charity Number SC048811

Principal Address Brechin Men's Shed SCIO
38 Bank Street
Brechin
Angus
DD9 6AX

Current Trustees

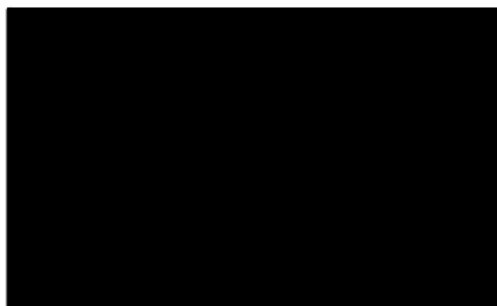


Chairperson
Treasurer
Secretary

Bankers

Bank of Scotland
P O Box 100
BX2 1LB

Independent Examiner



TRUSTEES' ANNUAL REPORT

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Brechin Men's Shed is a Scottish Charitable Incorporated Organisation (SCIO) and it was registered as a charity from 5th November 2018. Brechin Men's Shed is administered in accordance with their constitution.

Appointment of Trustees

Trustees are recruited at the Annual General Meeting. The office bearers are elected at the Annual General Meeting, Trustees can be coopted throughout the year. Any Trustee completing three consecutive years must retire from office and be re-elected at the Annual General Meeting.

The board of Trustees meet often to review all aspects of the charity's affairs.

Organisation Structure

The trustees are responsible for the strategic direction and governance of the charity. There are nominated office bearers of chairman, secretary and treasurer, with a further nominee as Health and Safety representative. Minutes are taken at these meetings and recorded.

There are many volunteers who help with the ongoing tasks of the charity.

OBJECTIVES & ACTIVITIES

The purpose of the organisation is to provide recreational facilities and advance the social needs, health and wellbeing of men of all ages and backgrounds living in Brechin and surrounding areas by:

- a) Creating, developing and maintaining a facility, namely a Men's Shed.
- b) Offering opportunities for men in the Brechin 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 Brechin area to share their skills and knowledge with others in the community.

MEMBERSHIP

Although our membership has dipped at present, this is due to the fact, that since February 2022 we had been unable to locate a building to be set up properly as a Men's Shed. Due to this, we have only been able to hold monthly social meetings. Around 10 to 12 members would attend these meetings. Members are not charged a joining fee as the group decided that ongoing expenses would be covered by the manufacture and sale of crafts and with donations from the public. Due to the mainly ageing membership it is to be expected that there are often ones who cannot attend due to sickness or other medical issues.

TRUSTEE'S ANNUAL REPORT

ACHIEVEMENT AND PERFORMANCE

The Men's Shed are very active and engaged in many local community functions such as coffee mornings, craft fairs, local shop promotions, Pageant Day in the town, Big Lunch and Christmas light switch on. As well as promoting the Shed to try and boost membership at these events, we also make items for sale to the public to generate funds. This generally gets a good response from members and most support and participate in some form or another. Our activities have been curtailed over this financial period due to lack of premises up until November, but a few members have worked on projects from their own homes, thus helping to bring in some income.

As of February 2022, we had to vacate our premises due to the owner selling the property. But some good news was received at the end of December 2023. A building we have been chasing from Angus Council had now become available for lease. We have now agreed to take up this offer and were waiting for a Common Good consultation period which takes eight weeks from the time it is publicised. Finally an agreement was reached that we would get entry in the first week of November 2024. Arrangements were made to transfer all our machinery etc to our new home and by the end of November we were all set up and ready to go. To publicise our arrival in Bank Street, we held an Open Day with members of the public encouraged to come along. We also had business cards and pamphlets printed and distributed around the town. Since that day, we have steadily progressed to improve our set up. However, as we knew at the time of signing our lease, at some stage in the very near future, Angus Council are to advertise this building for sale.

FINANCIAL REVIEW

Overview

The results for the period are set out in the attached accounts. The total income for the year was £5,059(2024 £759). The total expenditure was £7,724 (2024 £977) The results show a surplus of £2,665(2024 deficit of £218). Leaving unrestricted funds of £20,907 the total funds remaining are £20,907.

The accounts have been prepared on a Receipts and Payments basis for the period 1st of July 2024 until 30th June 2025, which is the Men's Shed year end. The principal source of income is the manufacturing and sale of items to the public and to local businesses, schools, nurseries and village halls. The income meets the ongoing monthly expenses including electricity and insurances, and this is carefully monitored. However, due to lack of facilities from June to November, expenditure and income both have been lower this year than expected.

TRUSTEES' ANNUAL REPORT

FUTURE PLANNING

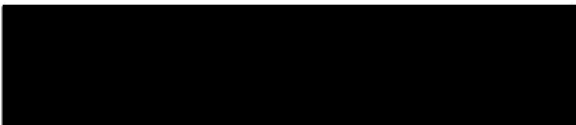
The plan for the coming year will be determined by Angus Council. We as a group, have agreed to apply for a Community Asset Transfer, but due to the information we have, Angus Council will not agree to this on the building that we are in at present, they intend to sell or lease the adjoining building, which is the old police station and court room, as one lot. After further meetings we agreed that we would send in our application to cover both the buildings. To this end we are now working on our business plans. To gauge public response, we asked the general public to sign a petition at both the Pageant Day and the Angus Show and we had just short of 700 signatures. We are planning to have this application into AC by the end of August.

RESERVES POLICY

The trustees are considering a reserves policy at this time this will be going through the next meeting of the group. Consideration being reserve designation of unrestricted funds, amount required for reserves and when the reserves can be accessed and re-accumulation of reserves after use.

APPROVAL

This report was approved by the trustees on the 1st of October 2025 and signed on their behalf by:



01/10/2025
Date

Treasurer
Brechin Men's Shed SCIO – SC048811

Brechin Men's Shed SCIO – SC048811
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period 1st July 2024 to 30th June 2025 which are set out on pages 7-12.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of the 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 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 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**

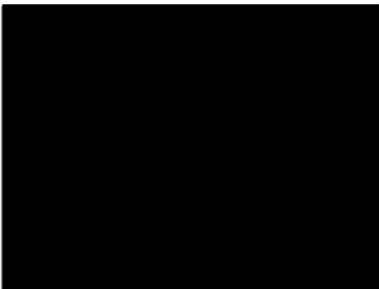
1. Which gives me reasonable cause to believe that in any material respect the following requirements have not been met: - To keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and - To prepare accounts with accord with the accounting record and comply with Regulation 9 of the 2006 Accounts Regulations.
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



Independent Examiner

01/10/2025

Date of signing



STATEMENT OF RECEIPTS & PAYMENTS

	2025 £ Unrestricted	2025 £ Total	2024 £ Total
Receipts			
Donations	791	791	-
Trading	4,268	4,268	759
TOTAL RECEIPTS	5,059	5,059	759
Payments			
Charitable Activities	7,524	7,524	977
Governance Independent Examination	200	200	-
TOTAL PAYMENTS	7,724	7,724	977
 Surplus/Deficit for period	 - 2,665	 - 2,665	 - 218

Brechin Men's Shed SCIO SC048811
Annual Report & Financial Statements
For the period 1st July 2024 to 30th June 2025

STATEMENT OF BALANCES

	2025 £ Unrestricted	2025 £ Total	2024 £ Total
Accounts balance			
Balance as at 01 July 2024	23,572	23,572	23,790
Surplus/Deficit	- 2,665	- 2,665	- 218
Closing Balance	20,907	20,907	23,572
		2025	2024
Bank Balance as at 30 June 2025		20,918	23,572
Cash		279	-
		21,197	23,572
Less Liabilities			
Unreconciled Cheques	90	90	-
Independent Examination Fee	200	200	-
Total Liabilities	290	290	-
Closing Balance		20,907	23,572

Assets – non inclusive in above

Donated and purchased
Tools (current value) estimated value approx. £6000

These accounts were approved by the Trustees on the 1st October 2025 and signed on their behalf by:


Treasurer

Date

01/10/2025

NOTES TO THE ACCOUNTS

1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Fund Accounting

- a) Unrestricted funds are those that may be used at the discretion of the committee in furtherance of the objects of the charity.
- b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purpose.
- c) Any purposes are set out below in the further notes

3. Taxation

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT; thus, all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- a) No remuneration was paid to trustees, or any persons connected with them during the year (2024-2025:£nil)
- b) No travelling expenses were reimbursed to trustees this year or last annual period.
- c) There are no staff members or Trustees who are paid.

NOTES TO THE ACCOUNTS cont'd

5. Donations

	Unrestricted Funds	Total 2025	Total 2024
Brechin Fire Station	200	200	0
The Jock Neish Society	210	210	0
Brechin Cyclocross	100	100	0
Abandoned Slimmers Brechin	150	150	0
Other Small Donations	131	131	0
	<hr/> 791	<hr/> 791	<hr/> 0
		<hr/>	<hr/>

6. Gross Trading Receipts

	Unrestricted Funds	Total 2025	Total 2024
Sale of items produced	4,268	4,268	759
	<hr/> 4,268	<hr/> 4,268	<hr/> 759
		<hr/>	<hr/>

NOTES TO THE ACCOUNTS cont'd

7. Cost of Charitable Activities	Unrestricted Funds	Total 2025	Total 2024
Rent & Rates	1,151	1,151	0
Insurance	583	583	502
Heat & Light	527	527	0
Telecommunications	157	157	0
Materials	1,561	1,561	55
Equipment	2,161	2,161	0
Repairs	1,295	1,295	314
Advertising	0	0	72
Sundry	89	89	34
Advertising	0	0	72
	7,524	7,524	977

NOTES TO THE ACCOUNTS cont'd

Movement in Funds

	As at 01/07/2024 £	Receipts £	Payments £	As at 30/06/2025 £
Unrestricted Funds				
General fund	23,572	5,059	7,724	20,907
<hr/>				
General fund	23,572	5,059	7,724	20,907
<hr/>				
Total Funds	23,572	5,059	7,724	20,907

Purpose of Funds

General Fund

Unrestricted funds are for any charitable purpose

Restricted Fund

Restricted fund for restricted spending whether from Funder or fundraising - there are no restricted funds currently

Designated Fund

Designated fund will show when Trustees have put funds aside – there are no designated funds currently