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Registered SCIO

SC050344

INCHMARLO COMMUNITY WORKSHOP (SCIO)

Trustees' Annual Report and Accounts

for the period 1st August 2024 to 31st July 2025

Charity Number: SC050344



Trustees' Report

The Trustees present their annual report and financial statements of the Inchmarlo Community Workshop (ICW) for the year ended 31st July 2025. This is the fifth Annual Report produced since the award of Scottish Charitable Incorporated Organisation (SCIO) status on 30 July 2020. The Accounts set out here cover the period from 1st August 2024 to 31st July 2025. The financial statements have been prepared in accordance with the accounting policies set out in this document and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and Activities

Our Charitable Purposes are as set out in our Constitution v1.1 dated 1st March 2021:

- the advancement of education by providing a facility and suitable resources where members and visitors can learn new skills and craft practices;
- the advancement of citizenship and community development by planning and developing projects that benefit the local community;
- 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.

Origins of the Charity

The Workshop was set up in 2016 by a local group of hobby enthusiasts who decided to renovate an old stable for the purpose. The key events listed here describe how the ICW has developed since its foundation and how it continues to progress:

- Initial Funding was provided by the Midhill Windfarm Community Windfarm and later the Scottish LEADER fund. The great majority of repair work was carried out by the founding group, with some professional support.
- Second-hand tools and woodworking machines were procured and donated at first, with professional-quality woodworking machinery provided by the LEADER grant, with match-funding from the Midhill Community Fund
- New-comers joined from the surrounding community and the total of registered members continues to increase. New retirees from industry have brought additional professional skills and know-how to the group.
- The original workshop was considerably enlarged by the building of a professionally-designed wood-framed extension erected over the period mid-2020 to mid-2021. Members were involved in most stages of the construction and finishing work.
- The newly-completed Workshop extension was formally opened on 14th August 2021 by [REDACTED] CFO of Fred Olsen Renewables, who has been very supportive of our charity.
- Since opening the Workshop extension we have been able to purchase additional wood and metal-working equipment, and the new machines have considerably extended the scope of what can be done, as we continue to learn new methods and techniques.

CHARITABLE ACTIVITIES

Learning traditional and new skills

Our members include a number of retired craftsmen and trade workers who generously share their skills with the less-experienced. This very supportive attitude has been instrumental in aiming to ensure that machinery and tools are used in the proper fashion, and with a positive attitude towards minimising the risk of injury and damage to health.

The initial focus of the Workshop was to enable members to make or repair items such as furniture and functional objects for use in the home or garden. Training sessions were organised around the need to learn and practice the use of hand and conventional machine tools, recognising that the new members varied widely in their initial levels of skill and experience.

We have continued the practice of organising these teaching activities, so that sessions this year have included wood-carving, wood-turning and basic metal-work. More recently, the training has expanded to cover other and more contemporary skills as the workshop has gained new tools and machinery; this is illustrated below.

During the year the Workshop has continued to attract new members, to the extent that our registered membership (at the time of writing) has now reached 63, 7 of whom currently form the Board of Trustees. Although it is a matter of pride that there is such enthusiasm in the local community, the numbers have reached a point at which we are now having to introduce access management. This is to prevent the facilities becoming over-crowded at popular times, which could create a hazard in some areas.

Outside Projects and Community Benefits

Our second Charitable Purpose is 'to plan and develop projects that benefit the local community' and the techniques and skills that members are practising in the workshop are increasingly being applied to projects undertaken to serve the interests of our local area.

In some cases, this has led local people to regard the ICW as a 'Repair Shop' (as featured on TV) and are bringing in various items for repairs and refurbishment, as well as requesting the manufacture of items. The latter include items which are subsequently sold to benefit local and national charities.

Although the workshop does not charge directly for this type of work, we do ask for reasonable donations to cover the cost of raw materials, utilities and other overheads.

Below are some typical projects undertaken in the current year:

Repair and Refurbishment

- garden furniture, benches, tables etc.
- a 'Chinoiserie' support for an antique brass table,
- clocks of various kinds, including in particular an unusual American clock, where both the clock mechanism and its ornate case required careful repair after falling from a wall.
- damaged and worn garden tools and various other repairs requiring welding work.
- Refurbishment and manufacture of Inchmarlo roadside poppies for Remembrance Day

Manufacture:

- Scenery for Banchory Drama Club
- Spurtles (porridge stirrers) for sale at a local community farm shop

- Sixty-seven bird box kits for Banchory Primary School, plus help for individual pupils in the assembly of their own box.
- Trophies for 'Run Banchory' annual race day
- 'Place Boards' for Banchory and Aboyne Castle Park Runs
- Various types of Planter, some for individuals, some for a nursery
- Camera Trap boxes for Baillies o' Bennachie, a nature conservation charity
- Carving of a bespoke sign, in oak, to celebrate the centenary of Inchmarlo Hall
- Manufacture of trophies for a local Rotary Club Wheels Rally

Fundraising

Fundraising continues to be an important activity, required to cover the cost of raw materials and consumables such as electricity, replacement parts for tools and equipment and maintenance of the building fabric. We have received grants from several providers and continue to seek further funds from charitable sources. One of our self-help activities revolves around making seasonal articles for sale, such as Christmas decorations, and local retailers have been generous in allowing us occasional use of space on their premises to display and take orders for products.

During the year we have again been invited to undertake several garage and barn clearances. These activities often result in the acquisition of used tools and garden machinery which can be refurbished and sold, providing a modest source of income.

At its foundation, the Workshop had the use of an old Toyota flat-bed truck, belonging to one of the members. This was invaluable in giving us the ability to collect and transport heavy articles to and from the workshop. However, the vehicle came to the end of its useful life in 2023 and had, unfortunately, to be scrapped, putting a temporary halt to our clearance opportunities.

As recorded in last year's report, the ICW had acquired a substantial trailer, designed to be towed by a car. Members spent considerable effort and time refurbishing the trailer and as a result of the generosity of several members with appropriately equipped private vehicles, it is now in regular use for transporting heavy and/or bulky articles either to or from the workshop.

An attempt was made to source a second-hand van, preferably electrically-powered, which could be used for this purpose, but after full assessment of operating costs, the Board decided that there would likely be insufficient return to make purchase a viable proposition.

Health and Safety in the Workshop

A number of the more regular attendees, including Trustees, have volunteered their services as Workshop Supervisors. Their responsibilities include oversight of projects and the use of machine tools, to help ensure that work is carried out safely and without undue health risks. The role is undertaken on a weekly schedule and most of those in the role are trained in First-Aid.

Supervisors also encourage users of the workshop facilities to tidy-up and remove waste materials at the end of a session.

The training scheme, which is aimed at new members and existing members who wish to use mains-powered machines and other potentially hazardous equipment, is being revised and updated. Those who have already been trained are now required to arrange refresher sessions with an experienced member before working without direct supervision. The rule against lone-working with powered machinery is also still in place, and is generally observed.

Machinery is inspected at appropriate intervals by several of the more experienced members who have an engineering background. Replacement of worn or damaged parts is done by the members as far as possible, unless the machine concerned is considered to require the attention of a manufacturer's agent.

First-aid supplies are available in the workshop, and members are encouraged to report even small injuries. Fortunately, these are rare, although there is considerable potential for serious injury if those using edge tools or rotating blades do not maintain focus.

Accident and Incident Record

No accidental injuries have been reported during the period covered by this report. However, there have been two 'near misses' which had the potential to cause significant injury or damage to the workshop itself. Both occurred in February 2025.

- A small 3-jaw wood-turning chuck ejected one of its jaws when the lathe on which it was fitted was re-started after the work-piece had been adjusted. The steel jaw, which weighed around 80g, travelled the length of the workshop before hitting the wall and falling to the floor. The cause was attributed to a combination of wear and faulty adjustment of the chuck. That has now been replaced, and the lathe has been partially enclosed to contain any possible ejected materials. A Safety Alert was issued and advice given to all lathe users.
- Spontaneous combustion was found in a cotton rag which had been used to apply linseed oil to wood. The rag had been crumpled up and left on a bench overnight. This had the effect of preventing the heat caused by slow oxidation of the oil from dispersing, so that it eventually reached a temperature high enough to cause charring. A Safety Alert notice was issued to members, advising on the safe use and disposal of oxidising oils and application equipment. All such flammable substances – raw linseed and tung oils in particular – are now stored in a steel cabinet, separate from storage of other liquids and paints. All relevant bottles and containers have also been labelled to highlight the self-combustion risk.

Safety tips and recommendations for good working practice are freely available online in a database accessible by all members of the workshop. This information is added to periodically through the posting of new publications from sources such as the HSE and equipment manufacturers, as well as in-house Safety Alerts following potentially hazardous incidents.

Development of the Workshop

Although occasional cases still occur in the community, it appears that we are now largely free of Covid-19 and its effects. Consequently there are no formal related restrictions on travel and use of the workshop and its facilities, including the need for occasional face to face meetings. Despite this, we have continued to hold on-line meetings where appropriate, as it is a much more rapid means of spreading information to members than in-person meetings.

We accepted a further 11 members during the period of this report, bringing the total membership, to 60, 8 of whom were elected as Trustees, by 31st July 2025.

The ICW Board meets at intervals to discuss matters relating to how the workshop is run. Two of our ongoing issues are:

- As reported above, the registered membership of the ICW reached 60 during the year, and for reasons of safety it has become increasingly necessary to limit the numbers wishing to use the facilities at any one time. Clearly we need to do this in a manner which is fair to everyone, so we will be asking members to notify their intentions in advance, with the intention of trying to spread out access more evenly over the week.
- Our Constitution provides that any person over the age of 18 can apply for membership. Until recently we have not tried to restrict membership numbers, but it appears now that we may have to impose some level of control to prevent the total becoming excessive. Discussion on how we can achieve this in a democratic fashion is on-going.

Attendance at the Workshop varies throughout the year, according to the season, but the average number remains at around 20 to 25% of the registered membership.

Typical activities mainly include various forms of woodworking and furniture repair. This is greatly enhanced by the presence in our membership of several highly skilled and experienced members who are retired professionals. Training class numbers are restricted to allow everyone to receive personal attention, so that interest currently exceeds the teaching resource available, and we expect the class to remain in demand.

Our woodcarving class continued through the winter, under the tutelage of a working professional carver, and wood-turning continues to be popular. Again, one very experienced member has agreed to teach beginners and supervise the development of turning skills.

FINANCIAL REVIEW

The principal sources of income for the Charity are grants, donations, and sales of either products made in the workshop or tools and equipment which have been refurbished.

The Charity does not employ any staff.

Investment Policy and Performance

The Charity invests surplus funds in low-risk deposit accounts with FCA regulated financial institutions in the UK. If required, funds are spread across financial institutions to ensure the risk of loss is managed.

Risk Management

As the Charity is dependent on voluntary income to carry out its purposes, risk arises relating to the threat of income decreasing in future years.

Our Data Protection practice is compliant with the measures recommended by the OSCR.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure on routine, foreseeable items, such as utilities, insurance, repairs and consumables, which at the current level of expenditure would be approximately £1500. At the year's end the Charity held unrestricted funds of £7954. These funds are held to enable the Charity to continue operating in its present fashion.

Large individual purchases, considered necessary during the financial year, such as new power tools or machinery, or a replacement transport vehicle, are subject to debate by the Trustees, and would clearly depend on the actual or potential income from grants and earnings from our activities. It is always necessary to demonstrate that such expenditure will be exclusively in furtherance of our charitable aims and objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Workshop is a registered Scottish Charitable Incorporated Organisation (SCIO), number SC050344 and is administered in accordance with the terms of its constitution.

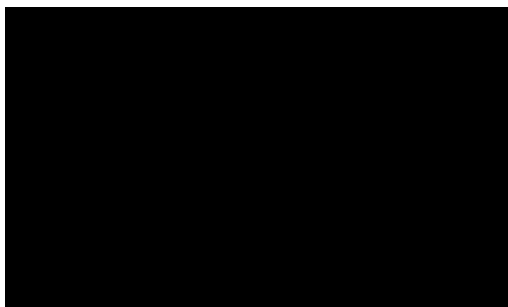
Recruitment and Appointment of Trustees

A maximum of 7 Charity trustees can be elected at the AGM, having been nominated by members of the Charity. In addition a further 2 Charity trustees may be co-opted if needed, allowing for a potential maximum of 9 trustees and a minimum of 5 trustees.

At the end of the current reporting period, the list of Trustees was as follows:

List of Trustees as of 31st July 2025





Principal Contact Address

Sunnyview House, Glassel by Banchory, Aberdeenshire AB31 4DY

Bankers

Virgin Money

1 Queens Cross, Aberdeen, AB15 4XU

Trustees' Responsibilities in Relation to the Financial Statements

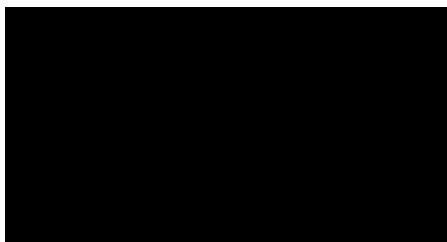
The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the trustees are required to:

- ☐ Select suitable accounting policies and then apply them consistently;
- ☐ Observe the method and principles in the applicable Charities SORP;
- ☐ Make judgements and estimates that are reasonable and prudent;
- ☐ State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- ☐ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:





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	3,546				3,546	
	Surplus / (deficit) shown on receipts and payments account	4,408				4,408	
	Loan Repayment					-	
						-	
	Cash and bank balances at end of year	7,954	-	-	-	7,954	
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	
B2 Investments		3,435					
		611					
		(500)					
		3,546					
		-					

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

B3 Other assets	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Extension		61,430	61,430	61,430
	Plant and Machinery		20,981	3,332	6,744
		Total	82,411	64,762	68,174

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

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

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

Signature

Print Name

Date of approval

21/09/25

Section C Notes to the Accounts

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Purchase of replacement Makita drills and other rotating equipment + associated ancillaries	Midhill Windfarm Community Fund	1	975
			Total	975

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
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	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	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

Additional analysis (2)

5 Breakdown of unrestricted funds

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
Receipts							
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						-	
Sub total		-	-	-	-	-	-
						cross ref error	
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total		-	-	-	-	-	-
Total receipts		-	-	-	-	-	-
						cross ref error	
Payments							
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						-	
						-	
						-	
Sub total		-	-	-	-	-	-
						cross ref error	
Payments relating to asset and investment movements							
Purchases of fixed assets						-	
Purchase of investments						-	
Sub total		-	-	-	-	-	-
						cross ref error	
Total payments		-	-	-	-	-	-
						cross ref error	
Net receipts / (payments)		-	-	-	-	-	-
Transfers to / (from) funds							
						-	
Surplus / (deficit) for year		-	-	-	-	-	-
						cross ref error	

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
Receipts						
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					-	
<i>Sub total</i>					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<i>Sub total</i>					-	
<i>Total receipts</i>					-	
Payments						
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					-	
					-	
					-	
<i>Sub total</i>					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
<i>Sub total</i>					-	
<i>Total payments</i>					-	
<i>Net receipts / (payments)</i>					-	
Transfers to / (from) funds					-	
<i>Surplus / (deficit) for year</i>					-	

Nature and purpose of funds

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Independent examiner's report on the accounts

Report to the trustees/members of Inchmarlo Community Workshop

Registered charity number SC060344

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

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

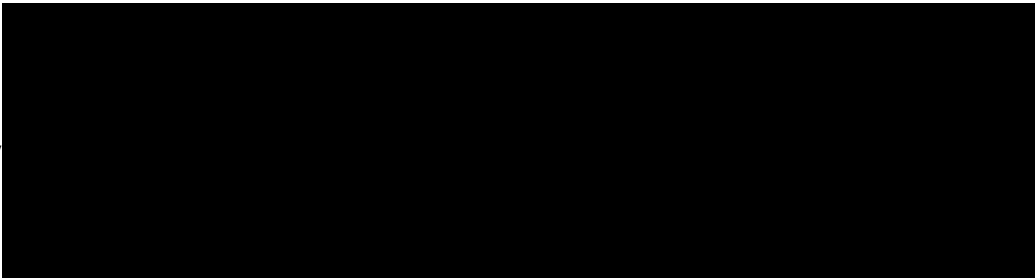
In the course of my examination, no matter has come to my attention

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 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

2. to which, in my opinion, attention should be drawn in order to enable a proper

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