



CULTER & DISTRICT MEN'S SHED

SC047990

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2025



SUMMARY OF REFERENCE AND ADMINISTRATIVE INFORMATION:

Charity Name: Culter & District Men's Shed

Charity Number: SC047990

Financial Year covered: 1st January to 31st December 2025

Principal Address: 6 Bucklerburn Wynd, Peterculter AB14 0RS

Current Trustees:

Paul Bothamley	Vice-Chairman
Michael Connon	Treasurer
Michael Gray	
James Greig	Chairman
Michael Hedges	Secretary
Graham James	
Aidan Mulkerrin	
Colin Nicol	
Manmohan Sangra	

Other Trustees during the financial year reported but who have since retired:

Robert Bell, George (Malcolm) Sharp and Erik Stien.

Governing Document: Constitution approved on 8th December 2017.
Amendments thereto approved on 16th March 2021.

Objectives:

The purpose of the organisation is to provide local workshop and recreational facilities in order to advance the social needs, health, wellbeing and skills of adult men of all backgrounds living in Culter and neighbouring areas.

By:

- a) Creating, developing and maintaining a dedicated meeting facility, namely a Men's Shed.
- b) Offering opportunities for men in the Culter area to meet and cooperate to undertake creative, physical, social, purposeful and recreational activities of their choice in a safe and friendly environment.
- c) Reducing isolation of men in the area thus contributing to their physical and mental wellbeing.
- d) Developing the capacity of men in Culter & District to share the benefit of their skills and knowledge with fellow Shed members and others in the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT:

- Culter & District Men's Shed (CDMS) was founded and constituted in 2017 as a Scottish Charitable Incorporated Organisation (SCIO). It is regulated by the Office of the Scottish Charities Regulator (OSCR).
- It owns premises within a fenced compound at The Bush, Peterculter AB14 0UX.
- The main premises comprise a postwar modular building (a former Army Cadet hut) supported on subframes and an old 40ft container used as a workshop / store.
- Membership is open to adult men following an introductory visit, subject to Trustee confirmation that the intending member has been properly briefed on his responsibilities when attending the Shed and has formally signed to confirm his understanding and acceptance of the safety procedures and behavioural requirements (e.g. no alcohol) whilst on site. It is free of charge to join and free of charge to attend. Membership continues automatically from year to year.
- The organisation is managed by the Board of Trustees, all of whom must be members of the Shed. They are elected to serve a 3-year term by the members at the AGM, which is usually held in May for the previous calendar (and financial) year. Any member of the Shed may stand for election. Subject to a maximum of 11 Trustees, the Board can co-opt any member to join the Board as an additional or replacement Trustee until the next AGM, at which they can stand for election.
- The Board is responsible for ensuring that the Shed operates on a safe and orderly basis with a First Aider present at every session and with the necessary insurances in place to cover any incidents and Third Party or Public liabilities.
- The Board meets formally each quarter (additionally as needed) to review activities, performance and finances, and to plan future operations and activities.
- CDMS is a member of the Scottish Men's Shed Association (SMSA) and has been actively participating in SMSA network meetings around the northeast.
- CDMS is also a member of the UK Men's Shed Association (UKMSA).

ACHIEVEMENTS AND PERFORMANCE IN 2025:

- In the first full year of operation, the new solar panel / battery system generated total power equivalent to 94% of our metered electricity consumption. Our annual electricity charges were 63% lower than the previous reporting year.
- We have been very busy across the various activity groups, which include machinery maintenance & repair, woodworking, woodturning, music, gardening, photography and most recently laser engraving and IT / website upgrades.
- Woodworking activity for the community – repairs and refinishing as well as making new items - has continued and has brought in modest but steady revenue to defray the operating costs of the Shed.
- Several local schools have benefitted from our help free of charge:
 - A mobile library cabinet for Culter Primary School
 - A mud kitchen for each of Culter Primary and Culter Primary Schools

- Extensive repair and rebuild of an outside equipment shed for Milltimber Primary School (purchased by the PTA and initially erected by parent volunteers) which was demolished by a winter storm just a few weeks later.
- As a 'labour of love', work is in hand on an Aberdeen-branded but heavily corroded antique cast iron mangle to convert it into a manual printing press. Design and fabrication of new steel rollers and a new print platform is progressing well and it is hoped the project will be complete by mid-2026. A buyer is already waiting for it.
- We purchased a new laser engraving machine, which has generated a lot of member interest. There is much to learn. We hope to use it to make various items for sale, such as coasters, table mats and hopefully house name plates.
- Attendance at the Saturday car boot sale at BA Stores (near Lyne of Skene) with a trailer load of surplus items yielded a worthwhile cash boost to Shed funds.
- We had a total of 69 Registered Members at year end with a steady average of 35 to 45 'working' Shed attendances per week across the different activities. Some members attend two or more times each week. We plan to increase membership as and when we have the space and facilities.
- Although our 'social' area is currently adequate, the existing main workshop area within the Shed is limited to 6 men working at any one time. Furthermore the limited loadbearing capacity of the suspended floor means that we can install only woodworking machines. We are unable to have any engineering machines.
- Given these significant constraints in terms of space and floor loading capacity, we plan to expand by replacing the old 40ft workshop / storage container with a new steel-framed Workshop Annex properly founded on a concrete slab. We obtained planning permission for this by September 2025 and at year end it was expected that the Building Warrant should be obtained by March 2026. We shall be applying for funding thereafter.
- However to approach potential funding bodies we need two quotations for each major phase of the work. It is proving difficult to obtain these on a timely basis – suitable contractors are busy - but we shall persevere until we succeed.
- Total cost of the Workshop Annex Project will be approximately £50,000.

FINANCIAL SUMMARY:

Expenditure:

Notable expenses for the year included £2731 in preparing and submitting (with architect's assistance) the Planning Application for our Workshop Annex Project, which was granted. The subsequent application for the Building Warrant will require some further expense in 2026, with project approval targeted for around end Q1.

Electricity costs were £635, reduced from £1750 in 2024 following the successful installation of solar panels and air-to-air heating / cooling systems.

Significant online research and a change of brokers yielded better insurance cover at a cost of £1069, reduced from £1194 in 2024.

£1618 was spent on workshop materials which together with re-used materials already to hand were utilised to repair various customer items or make new items.

Income

Workshop activities generated overall income of £8360. This was a 30% reduction of such income compared to 2024, when we had undertaken significant refurbishment projects for Sport Aberdeen (benches) and Camphill Trust (furniture) and made replacement mink 'traps' for the Dee River Trust.

In addition, a total of £1197 was received in donations and £308 was earned in bank account interest.

Deficit

Overall there was a deficit of £2243 for the year compared with a surplus of £368 for the previous year. The deficit on Restricted Funds arises from expenditure from unused funds received prior to 1/1/2025. The deficit on Unrestricted Funds is detailed in the attached accounts. The vehicle expenses shown are a non-recurring item, but for which there would have been an Unrestricted Funds surplus of £2009.

Funds

At the end of 2025 funds totalled just under £20,992 of which £210 remains restricted.

Reserves Policy

The charity will maintain free reserves of not less than £10,000 or 120% of its core operating expenditure for the 2 previous reporting years, whichever is the greater. Items paid for from restricted reserves are not to be included in this calculation.

APPROVAL:

I confirm that the above reports and accompanying accounts were approved by the Trustees on 23rd July 2026 and are signed on their behalf.



Michael Hedges

Secretary, Culter & District Men's Shed

31st August 2026.

CULTER & DISTRICT MEN'S SHED

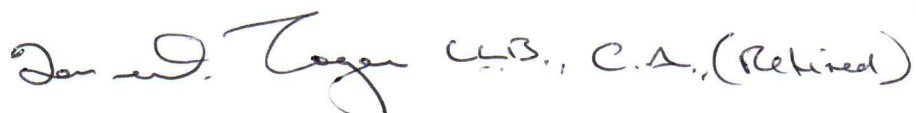
Statement of Receipts and Payments for the year ending 31st December 2025

	Unrestricted Funds	Restricted Funds	TOTAL	2024 TOTAL
RECEIPTS	£	£	£	£
Solar Panels & Air Source Heating Grants	-	-	-	27179.00
Sales from Shed Activities	8360.37		8360.37	12115.70
Culter Gala Donation	400.00		400.00	200.00
Music Group Donations	407.00		407.00	-
Other Donations	390.00		390.00	433.40
Bank Interest	308.01		308.01	349.54
TOTAL RECEIPTS	9865.38	0.00	9865.38	40277.64
PAYMENTS				
Solar Panels & Air Source Heating	-	-	-	28626.63
Workshop Annex pre-project costs	743.54	1988.26	2731.80	-
Shed Refurbishment & Improvements	-	-	-	2498.20
Workshop Equipment	1486.36	30.21	1516.57	217.97
Workshop Materials	1664.85		1664.85	2098.93
Other Groups – Equipment and Materials	123.97		123.97	568.96
Garden & Polytunnel	25.37		25.37	562.38
Electricity	635.25		635.25	1749.34
Insurance	1069.73		1069.73	1194.44
WiFi & Web Hosting	446.05		446.05	326.27
Training, Health & Safety	1030.80		1030.80	1203.20
Vehicle Expenses	2234.34		2234.34	-
Social & Meetings	106.55		106.55	223.64
Sundry Repairs/Maintenance	378.68		378.68	186.93
Miscellaneous Expenses	144.92		144.92	452.69
	10090.41	2018.47	12108.88	39909.58
SURPLUS / - DEFICIT for year	-225.03	-2018.47	-2243.50	368.06

Statement of Funds and Bank Balances at 31st December 2025

	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
As at 1 st January 2025	21008.02	2228.07	23236.09	22868.03
Add Surplus/ Subtract Deficit for year	-225.03	-2018.47	-2243.50	368.06
	20782.99	209.60	20992.59	23236.09
Represented by:				
TSB Current Account no. 83667060			942.45	3138.11
TSB Deposit Account no. 83667468			20050.14	20097.98
			20992.59	23236.09

I certify the above Statements of Receipts and Payments, Funds and Bank Balances, relative to the year ending 31st December 2025, are correctly stated in accordance with the financial records, supporting documentation, receipts, information and bank statements provided to me.


 9th February 2026

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	CULTER AND DISTRICT MEN'S SHED					
Registered charity number		SC 047990					
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Period end date
		1 st	January	2025		31 st	December 2025
Set out on pages	On the attached Account signed by me on 9 th February 2026	(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. 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 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 accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention other than that disclosed on the attached page*						
	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 understanding of the accounts to be reached.						
Signed:							Date: 9 th February 2026
Name:	Ian William Logan						
Relevant professional qualification(s) or body (if any):	LL.B., C.A., (Retired)						
Address:	7, Cairn Road,						
	Bielside,						
	Aberdeen						
	AB15 9AL						

*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.