

Report on Scrutiny of Aboyne Men's Shed Accounts for 2025

Background I was invited to scrutinise the 2025 Accounts for the Aboyne Men's. I suspect that this I am and had been the Treasurer for the Aboyne and District Probus Club for seven years, preparing the account for the Auditor, then providing the Members with an audited summary of the Accounts and statement at the Annual General Meeting each year. I had indicated that I had minimal formal training in accountancy, had no knowledge of the Sage System for financial accounting. However in a long career in the Territorial/Reserve Army, I had on occasions been part of a Board which audited the accounts of the Officer Messes of the units in which I served. As Commanding Officer of a major unit for three years, I had attended a short course on financial accounting from a member of the Adjutant General's (Pay) staff as I was obliged to do at least one annual spot check on the unit's accounts, and confirm that the accounts for the three Messes had been accurately kept.

The Men's Shed Annual General Meeting was to be held some 10 days after I was given the documents as indicated below. It was clear to me that I could not deal with the large number of documents in time for this, but was reassured that it would be appreciated if the report could be available by September 2026.

Documents Provided The Treasurer provided me with a folder containing:

- The Treasurer's Report for the year ending 31st December 2025
- Sage native Income and Expenditure Year ending 31 December 2025
- Ledger Account Sales Discounts (4020)
- Ledger Account Sale of Donated Items (4200) – 01/01/2025 – 31/12/2025
- Ledger Account Donations and Other Income – 01/01/2025 – 31/12/2025
- A list of Invoices (which appeared to be for receipts) 27/05/2025 – 31/12/2025

No list for the period 01/01/2025 – 26/05/2025 was provided initially but was printed off at my subsequent discussion and was duly filed.

- Ledger accounts for 17 subheadings as per the Men's Shed income and Expenditure Account.
- Various documents relating to Income
- Various documents relating to Expenditure

I requested Bank Statements which were provided, covering the months from January to December 2025 and January 2026

Procedure I have cross checked figures as best I could with bank statements. I found it impossible to cross check some of the entries in the bank statements with receipts or debits in the files and vice versa. There was a sub-system run by an individual who used Paycare in selling donated or items repaired by Men's Shed members. I found this very difficult to correlate.

However having had a further session with the Treasurer, he was able to pinpoint the points I raised on his computer records, having explained helpfully the Sage system which he had to take over when appointed Treasurer in May 2025. The vast majority of items were identified and he also explained that he had carried out a year end check, moving items from one part of the Sage Journal system into a more appropriate ledger. That had been difficult to identify for a newcomer to the Sage System. There were a couple of 'rogue' items for which no correlation could be found.

Summary In my opinion the Treasurer's Report is accurate and correlates with the accounts. There may be a way of simplifying the subsystem which I would leave for the Treasurer to work out. Specifically when receipts from the Post Office are scrutinised, they will give the name and address for the recipient of an item donated or repaired but it is not always easy to cross check which item has been sent.

Michael F. Smith
TD MA ChM FRCSEd

14th April 2026