



**Trustees' Annual Report
and Financial Statements
for the Year Ended
31 March 2023**

What we do:

The UK Men's Sheds Association provides support and guidance to individuals and groups across the UK in starting and managing Men's Sheds. We raise awareness of the social and health benefits of Men's Sheds in reducing loneliness, improving wellbeing, transforming and saving lives, whilst empowering local communities.

We support the growth of Men's Sheds by:

- **Building awareness** such that Men's Sheds becomes a household name in the UK so every man knows what they are and how to find one. Where there isn't an existing Men's Shed, we enable anyone to learn how to create one in their community.
- **Promoting Men's Sheds** to connect communities with their nearest Men's Sheds. We do this by maintaining an up-to-date map of UK Sheds on our website, through social and print media and by forwarding enquiries to the relevant local Shed groups and attracting support for member Sheds.
- **Providing guidance** on starting up and running a Shed to help grow the number of UK Men's Sheds. We do this by offering practical, best practice information guides, example documents and toolkits on topics such as registering as a charity, insurance, funding, sourcing equipment and venues, and volunteer recruitment. We provide telephone, email and in-person support to individuals and groups wanting to start a Men's Shed. We equip them with the knowledge to develop and sustain a thriving Men's Shed in their community for years to come.
- **Training volunteer Ambassadors** with experience of starting their own Men's Sheds to mentor and guide like-minded individuals and groups in starting and managing Men's Sheds across the UK.
- **Training Shed Advocates** and enabling Shed Connector Sessions to widen and strengthen the Men's Shed network.
- **Holding networking events** to connect men from different Men's Sheds across the UK. Here they can share experiences, knowledge and skills, and make friends for life with others who share interests and a common purpose.
- **Developing active partnerships** with other organisations and charities. Some of our partners provide practical skills support (e.g. first aid training at reduced rates or suicide awareness packages), some use their platform to promote UKMSA and Men's Sheds (e.g. Wickes has UKMSA publicity in all of its stores), and yet others provide products and services for free or at reduced rates. All of this directly benefits Sheds and their members, including financially.

We raise wider awareness of Men's Sheds and their many benefits by:

- Promoting the social and health benefits of Men's Sheds in reducing isolation and empowering local communities. We do this through various communication channels, including public events, online and in the media.
- Representing our members and the UK Men's Shed movement at local, national and international level. We do this by working with organisations, government authorities, companies, other Men's Shed associations and related charities, to help develop partnerships, generate funding opportunities and negotiate sponsorship deals to deliver real value to our member Sheds.
- Providing insight into the impact of Men's Sheds, which is increasingly supported by hard data as well as strong anecdotal input. We can show that Men's Sheds play an active part in reducing isolation and loneliness, as well as building communities and connections, and reducing anxiety, and depression. We know they can and do save lives: our detailed Health and Wellbeing Survey (2023) suggests that 39% of Sheds believe that they have or may have saved lives.
- Leveraging the platforms and audiences of partner organisations to give us greater reach.
- Simply put.... We tell and celebrate the stories of how Men's Sheds transform and save lives.

Trustees' Annual Report For The Year Ended 31 March 2023

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*39% of Men's Sheds report that they have or believe
they have directly saved lives*

UKMSA Wellbeing Survey 2023

Trustees' Annual Report For The Year Ended 31 March 2023

Chair's Statement

This year sees the 10th Anniversary of the UK Men's Sheds Association, and a celebration of the journey we have been on since the founders brought us into being in 2013. Since that time, the handful of Sheds in the UK has grown to over 1000 that are open or in active development, all of which continue to make a very real difference to the lives of the men and women they support, and often more widely in their local communities. We were delighted to mark this important anniversary in May with an event kindly hosted by Baroness Tanni Grey-Thompson at the Palace of Westminster, where we paid tribute to the vision and hard work of those who first launched UKMSA, as well as to all the partners, funders, sponsors, staff and volunteers who have enabled us to reach the position we enjoy today.

The Annual Report for 2022-23 highlights an impressive year of delivery. With lockdowns behind us and the pandemic apparently receding, the last 12 months has seen most Sheds return to a pre-Covid normal level of activity, and many new Sheds established (and some, sadly, closed). In addition to the benefits a resurgence in activity brings to Shedders, the community impact across the UK is also significant, as showcased in the many entries to our Shed of the Year competition. Crucially, our Ambassadors and our staff have once again been able to travel and engage in the face-to-face meetings that

can be so essential to the development of new Sheds and the support of existing ones. The regional networks are meeting again and in July we held our first 'in person' ShedFest and AGM since 2019, at the University of Worcester.

UKMSA itself has grown in the last 12 months. In October, the Trustees agreed to create a new staff post, dealing specifically with fundraising, and subsequently we welcomed Hannah Warner, who has already had a significant impact on income. The additional funds generated have already covered the cost of the post. This appointment brings the UKMSA staff team to eight (seven employees and one contractor - a total full-time equivalent of five).

At the same time, we decided to expand the UKMSA Board by a net addition (following Rob Hardy and Chris Lee stepping down) of two new Trustees, with the appointment of Andrew Johnston, Victoria Coker, Kate Martin and Mark O'Neill. This growth has allowed us to build in succession planning for any Trustees who may leave in the next 12 months, as well as enhancing the depth and breadth of skills available around the Board table. I am also delighted that Chris Lee, while no longer a Trustee, accepted an invitation to become a Board Advisor, thus preserving our access to his experience for the time being.

As can be seen in the body of the Annual Report, we continue to rely heavily on our volunteers to help grow Sheds and the Shed network in the UK. Active recruitment means that the number of Ambassadors now stands at over 40. Ambassadors remain central to supporting and delivering key aspects of UKMSA's mission and strategic plan, and we are only likely to try to reinforce this programme over the next few years. Likewise, our newer cadre of Shed Leaders and Shed Connectors are beginning to make important steps in supporting local networks. Then there are the volunteers who make up the Health and Wellbeing Advisory Group (HAWAG) and the Technical Committee. The essential role all these individuals play in the success of UK Sheds is woven through everything that appears in this report.



“Feeling alone for the longest time in his life, he has found a new purpose in life. Dad truly is my hero. I’d like to thank Men’s Sheds for giving me my Dad back”

Trustees' Annual Report For The Year Ended 31 March 2023

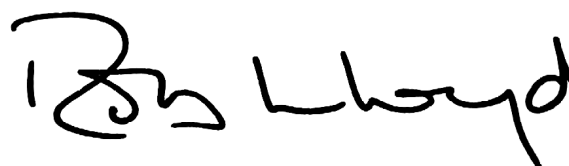
Chair's Statement continued

Of course, none of the activities we undertake would be possible without the funding we receive and the sponsors and others who partner with us in so many different ways. In the section of the Annual Report entitled 'Working with Others' we have set out examples of the essential role played by these Trusts, corporate bodies, and other organisations (as well, of course, as the individual donors). Many of the partnerships offer free or discounted goods and services to our members, from products of use in the workshop to First Aid training and defibrillators. Other organisations support our membership less directly, by funding our activities or promoting UKMSA and awareness of Men's Sheds. Increasingly, we are also connecting with charities, local and national bodies, and other organisations that are in some way dealing with issues that Men's Sheds support, recognising shared aims and the leverage they can provide to increase our reach into harder to reach communities. To all of these partners and sponsors and donors, on behalf of us all, I say a very grateful thank you.

During the year, I took over from John Latchford as Chair of Trustees. We owe John our thanks for having stepped into the role at short notice and for having steered the organisation through the worst of Covid and its aftermath, and I am particularly grateful for his support to me.

While there are a small number of pressing tactical issues to navigate in these early months of my tenure, I am very much looking forward to the challenge of helping UKMSA define its strategy for its second decade. This work will commence shortly, and I look forward to working with our Trustees, volunteers, and members to define our objectives for helping UKMSA (and through it, the Men's Shed movement) expand its reach, its exposure and its impact throughout the UK.

Finally, I should like to offer my heartfelt thanks to all our volunteers, to the staff team, my fellow Trustees, and to all of those who lead and support Men's Sheds across the UK. This incredible, life-changing, often life-saving movement of which we are all a part would not exist without their time, energy, effort, and input. All of them make a difference in our society and should be rightly proud of the part they play.



Rob Lloyd
Chair of Board of Trustees
June, 2023

“There was one man who was walking down to the sea to end his life, but someone stopped him and told him about the Men's Shed. He turned back, gave it a try, and he's still here.”

Trustees' Annual Report For The Year Ended 31 March 2023

Legal and Administrative Information

Status

The UK Men's Sheds Association (UKMSA) is a Charitable Incorporated Organisation (CIO), registered on 25 June 2015.

Registered charity number - 1162409

Principal address

49 Station Road
Polegate, East Sussex
BN26 6EA

Hon. Life President
Patron

Mike Jenn
Chris Fisher RPT

Trustees

Rob Lloyd, Chair
David Webber, Treasurer
Joanne Phillips

Andrew Johnston	Appointed
Katherine Martin	Appointed
Chris Lee	Resigned

January 2023
January 2023
February 2023

John Rushforth, Vice Chair

John Jarvis
John Latchford

Victoria Coker	Appointed
Mark O'Neill	Appointed
Robert Hardy	Resigned

January 2023
January 2023
December 2023

Staff on 31st March 2023

Charlie Bethel
Karen Coates
Leo Pswarayi
Rachel Meadows
David Meli
Laura Winkley
Bernadette McElhatton
Hannah Warner

Chief Officer
Finance Manager
Digital Communications Manager
Volunteer and Community Development Manager
Partnerships and Community Development Manager
Shed Development Support Manager
Shed Development Support Officer
Trusts and Foundations Manager

Bankers

The Co-operative Bank plc
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Redwood Bank Limited
The Nexus Building
Broadway
Letchworth Garden City
SG6 3TA

Hampshire Trust Bank plc
55 Bishopsgate
London
EC2N 3AS

Monmouthshire Building Society
Monmouthshire House
John Frost Square
Newport
NP20 1PX

Reliance Bank Limited
Faith House
23-24 Lovat Lane
London
EC3R 8EB

Independent Examiner

Paul Colcomb FCCA - Wright Vigar Limited, Statutory Auditors and Business Advisors
15 Newland, Lincoln, LN1 1XG

Trustees' Annual Report For The Year Ended 31 March 2023

The Trustees of UKMSA present their annual report and financial statements for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the CIO's governing document, the Charities Act 2011 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 1 January 2019.

Structure, governance and management

The UK Men's Sheds Association (UKMSA) is a Charitable Incorporated Organisation (CIO) with voting members other than its charity Trustees.

The CIO is governed by a constitution, with charity Trustees being elected by members at the Annual General Meeting. Any vacant seats may be filled by a verification process, nomination and co-option by the existing Trustees during the year.

On appointment, new Trustees are provided with a pack which includes copies of the CIO's Constitution, most recent Trustees' annual report and accounts, and relevant Charity Commission publications to support them.

The UKMSA Trustees are responsible for the strategic leadership of the CIO and, through the Chair, direct and manage the Chief Officer to deliver the strategy of the organisation. The Trustees meet every quarter in person and additionally by video call when necessary in order to oversee the governance requirements.

All Trustees are volunteers and undertake activities to further the objects of the UKMSA as required with no remuneration or financial benefit received for their time.

UKMSA has eight employees who work under the direction of the Chief Officer to deliver the organisations' goals. Our work is also supported by over 40 volunteers who act as Ambassadors within the Shed community.

The UKMSA aims to develop relationships with other national Men's Sheds associations in the UK, to share best practice and further our common objectives. For example, this year has seen an ongoing process of shared work with Men's Sheds Cymru that will continue to develop moving forward. In Northern Ireland, we have recruited our first Ambassador and are developing a relationship with Groundwork, a community-building and enhancing charity that already supports many Men's Sheds.

*“Fixing making and re-using materials...
improved my mental state and gave me hope.”*

Trustees' Annual Report For The Year Ended 31 March 2023

Objective and activities

The objects of the CIO are for the public benefit to promote the efficiency and effectiveness of charities or the effective use of resources for charitable purposes to local Men's Sheds, and further enable information sharing, communication and co-operation between them and so act as a support body for Men's Sheds. In deciding our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public benefit: running a charity (PB2)."

Connection

Connections are a key attribute of Men's Sheds. While the impact of Covid, both in terms of illness and the restrictions put in place, had a significant impact on Sheds, it would seem that in-person connection through local networks is now recovering well, and the number of Shed networks has now grown to over 20, with more in development. While UKMSA is not directly responsible for regional or local Shed networks, some of which include Sheds that are not UKMSA members, we believe they are an essential part of community connection, promoting mutual support strengthening ways in which innovation and best practice can flourish. We therefore support local networks, especially by encouraging our Ambassadors to play a facilitation and enabling role, and sometimes by provision of small funding. We will and do help their creation and development where possible.

While our network of Ambassadors is expanding, and our staff team is once again free to meet Shedders in person, the ever-growing number of Sheds means that much of our contact is done online and digitally. As well as our monthly publication, *Shoulder to Shoulder*, we have also delivered a new website, improving access for our members to all of the material we curate on their behalf. This sits alongside an active social media presence, which is the primary vehicle for sharing much of our online material, including webinars, wellbeing talks and important updates.

As the profile of UKMSA and of the Shed movement has increased in the UK, so too has our awareness of some existing groups that fit the profile of a Men's Shed, even if they have not chosen to identify as such. Likewise, we are becoming more aware of other charities and community groups that have established individual or small local networks of what are either explicitly or implicitly identifiable as Men's Sheds. With the appointment last year of a Partnership and Community Development Manager, alongside an existing role which also manages Community Development, we are beginning to identify and reach out to these Sheds and the groups or charities that support them.



"I have found the Men's shed to be a life saver... the comradeship at a friendly well-run shed really lifts my spirits."

Trustees' Annual Report For The Year Ended 31 March 2023

Trustees respond to change

In marking the 10th Anniversary of UKMSA and celebrating how far the CIO and movement has come, the Trustees also want to look ahead and set the strategic ambition for the next decade, charting the course for how we further grow and strengthen Sheds in the UK towards our goal of Shed access for everyone who wants it.

With John Latchford announcing his decision to step down as Chair and the projected resignation of at least three Trustees over the period to March 2024, we took the decision to launch a recruitment campaign with the aim of deepening and strengthening the mix of skills and experience around the Board table. It was also an opportunity to improve the diversity of our Board (in all respects, not simply around protected characteristics).

Following a competitive process, the Board invited Rob Lloyd, an existing Trustee, to become Chair, and invited Andrew Johnston, Victoria Coker, Kate Martin and Mark O'Neill to join as Trustees. The new Trustees significantly enhance the skills available to us as a Board: together we are in a good place to set the trajectory and ambition of UKMSA well into the future. During the year, both Robert Hardy and Chris Lee stepped down as Trustees (although the Board invited Chris to continue to attend our meetings in an advisory capacity so that we retain access to his considerable experience).

The Trustees continue to meet face to face on a quarterly basis, but the volume of business dictates the requirement for other Board meetings in between these sessions, albeit on a less regular basis. This arrangement brings greater flexibility around decision making and for keeping Trustees apprised of key issues.

Last year we conducted a review of staff resilience in the organisation. On the back of this, and with an informed decision that we needed to improve our access to funding streams, we took the decision to create an additional staff role - the Trusts and Foundation Manager. Following a competitive process, the Chief Officer appointed Hannah Warner, who has quickly established herself in the role.



“It gives me a reason to get up in the morning and for two days a week, I feel I’m gainfully employed.”

Trustees' Annual Report For The Year Ended 31 March 2023

Sheds open around the UK

While a few Sheds in the UK closed during the last year (some due to Covid-related issues, parent charities and others for unrelated reasons that meant they were unsustainable), the overall number of Sheds in the UK that are active or actively in development is well over 1100. With the first UK Sheds only established around 2009, this is a remarkable testament to the power of the Shed Movement. Pro-active data gathering and data checking has ensured confidence about these figures as well as revealing individual and small groups of Sheds of which we were previously unaware. At the same time, improved data confidence underlines those areas and communities where there are few or no Sheds. This latter piece will be addressed specifically in our new organisational strategy.

We are aware that that the overall percentage of UK Sheds that currently are members of UKMSA has reduced. Our insight suggests a number of factors, from a change in how we manage the payment of membership fees to a need to re-assess how we manage lapsed membership, the rapid growth of new Sheds (many of whom use our resources in development) and the pro-active data searches which have discovered many more unaffiliated Sheds. Historically there has also been poor promotion surrounding UKMSA's membership 'offer' to Sheds. All of this is a key focus for UKMSA in the coming year.

Known Sheds Open In development Total UKMSA Members %

Known Sheds	Open	In development	Total	UKMSA Members	%
31/03/2015	150	75	225	51	23%
31/03/2016	300	95	395	68	17%
31/03/2017	360	85	445	67	15%
31/03/2018	440	155	595	195	33%
31/03/2019	500	210	710	275	39%
31/03/2020	580	143	723	408	56%
31/03/2021	603	145	748	421	56%
31/03/2022	805	230	1,035	453	44%
31/03/2023	905	210	1,115	429	38%

A clear display of Sheds being open and reengaging has been the quality and depth of nominations for the Shed of the Year Awards in both 2022 and 2023. From working with refugees to supporting school projects, Men's Sheds have an incredible impact on our communities as well as other charities, doctors surgeries, hospitals, wildlife groups, churches and, most important of all, people.

Our thanks go to everyone who nominated people in their own or other Sheds. Reading all of the incredible nominations, shortlisted or not, is humbling and an incredible motivation to everyone who works at the UK Men's Sheds Association.

*From 2015 to 2023 there has been a
fivefold increase in the number
of open Men's Sheds.*

Trustees' Annual Report For The Year Ended 31 March 2023

Working with our volunteers

As with many charities, UKMSA relies heavily on volunteers for some key skills and deliverables. The smooth running of most individual Sheds also relies on volunteers - as leaders, trustees, community liaison and myriad other roles. From those more experienced volunteers, with personal knowledge of establishing and running Sheds, we recruit our UKMSA Ambassadors. These volunteers are a vital part of the fabric of UKMSA, bringing their experience to bear in both supporting the growth of new Sheds and assisting existing Sheds in becoming sustainable for the longer term.

Through proactive recruitment and a training programme, we continue to see a net increase in Ambassadors, with over 40 across the UK. However, almost by definition our greatest success in recruiting new Ambassadors is in those areas of the UK where we have most Sheds. Over the next year and more, we will be looking at what other ways we can use to recruit Ambassadors in geographic areas and communities with few or no existing Sheds.

Two other vital volunteer-led resources available to UKMSA are the Health and Wellbeing Advisory Group (HAWAG) and the Technical Sub-committee. Both groups have helped shape UKMSA policy and developed key resources for us. Their work informs the thinking of the Trustees and helps the staff team to consider ways of improving and increasing our offers to our members and to UK Sheds more broadly. The positive impact is also felt directly by Sheds. Without hesitation we can say that these groups have added real value to many Sheds on matters from Social Prescribing to Health and Safety in the workshop.

Outside the specific Shed network, we also continue to develop other volunteer roles. In particular, we are targeting local government and charities with the aim to recruit Shed Advocates, primarily from organisations in the community, local government, health providers and charity sector. The Shed Advocate is empowered to influence their own organisations to support existing Sheds and assist in the creation of new Sheds. These champions are complimented with a new programme of 'Shed Connectors' who will enable greater reach to people who can benefit from Sheds in their communities. This initiative will see us working more closely with, for example the National Academy for Social Prescribing, and myriad local and regional groups, from GP surgeries to specific clinics and social services, working to connect potential Shed members to local Sheds.

In addition to the expert advice and mentoring role played by the Ambassadors, we continue to develop resources and online sessions to expand our volunteer cadre by supporting Shed members as local Shed Leaders and Shed Advocates. A key strength of the Men's Shed movement is the peer support that develops between Sheds in a particular area, and it remains a key aim of UKMSA to establish and grow a more self-sustaining network of Sheds. To this end, the support of our Ambassadors and local Shed Leaders is available to any Shed, regardless of whether they are a member of UKMSA. We are always guided by Sheds so that we can understand what more we can do to make a difference.

"I have been an Ambassador for five years and as time progresses I am watching the benefits to Sheddors increase and deepen. It has the same effect on me, .. It's just a good feeling giving something back, you are always on a learning curve and of course you meet some amazing people."

– Graham Gowman, Ambassador for Hampshire

Trustees' Annual Report For The Year Ended 31 March 2023

Meet Colin Fleet, UKMSA Ambassador

Originally from Cambridgeshire, Colin has lived in Northern Ireland for forty years and is a member of Saintfield Shed.

“After a stroke when I was 44, I had to retire from my job. This was quite a shock and it took me a couple of years to accept this.”

I have always had an interest in woodwork and anything practical so I built my own workshop and started doing woodturning and small wood projects. I also built my grandson an electric vehicle, which was hours of fun for both us! My largest and most ambitious project was to carve a rocking horse which has been a big hit with family and friends and also to our foster children.”

“I had never heard of Men’s Sheds but was approached one evening and asked if I would be interested in helping to start a Men’s Shed in our town of Saintfield. I wasn’t sure what I was taking on but I was happy to accept. I personally have found our Men’s Shed to be a place where friendships are made and new skills are learnt. It is a great place with respect to men’s mental health. Sometimes men don’t openly talk about health or personal problems if asked, but when sat around the tea table with others that are there for the same reasons it’s easier to talk about things.”

“The reason I wanted to become a UK Men’s Sheds Association Ambassador is because I am very passionate about Men’s Sheds and the way they can help people, both mentally, and as a recreational activity. If I can help other Men’s Sheds with what they already have or what they would like to achieve then it makes it all worthwhile.”

“Since becoming an Ambassador I have met new people both on Zoom and in person and I am attempting to contact each Men’s Shed in Northern Ireland to introduce myself. I have also taken part in a podcast sharing my story, and have been supporting UKMSA staff to track down the first Men’s Sheds in Northern Ireland. The role is what you want it to be and you’re under no pressure to get things done. When you reach a certain age there is only one speed!”



*“Fixing making and re-using materials,...
improved my mental state and gave me hope.”*

Trustees' Annual Report For The Year Ended 31 March 2023

Working with our members

UKMSA plays a key role in supporting the development, growth and continued success of Sheds across the UK, including making resources and knowledge available, even to Sheds that are not members of UKMSA. We also play an important role in broadening awareness in order to reach the greatest possible number of potential Shed members. And while every Shed is autonomous, and every user experience unique, we play a part in helping to enhance that experience.

For nascent and established Sheds alike, UKMSA provides practical information about getting and keeping going. We provide written resources, presentations, workshops and, of course, the direct input of our Ambassadors and Staff. This support comes with varying degrees of complexity related to the specific stage on the 'Shed journey'.

In 2023 we have significantly updated our guidance to setting up a Shed, and we are taking the opportunity of the new website to refresh other information we provide online and enhance the user experience.

We continue to build on the insight we gain from Sheds the breadth and depth of the UK and are indebted by everyone's commitment to sharing what works, particularly when we conduct or support research.

Last year saw the conclusion of research with the University of East Anglia, which will be published in the coming months following a peer review, and our 1,000 Faces of Shed project. Our particular thanks are due to Stark Consulting and all the Shedders who shared their experiences of joining a Shed and the intrinsic value the Shed has provided. From this work we have over 100 new case studies and associated data to demonstrate the life-transforming power of Men's Sheds.

Insight and data is crucial when we are telling the story of Men's Sheds. 170 Sheds completed the Health and Wellbeing Survey this year, and it was both remarkable and humbling to see how open members were prepared to be about their experiences. For many, joining a Shed is all about making and creating, and about supporting their communities. For some it has the effect of transforming or even saving their lives

39% of Sheds that completed the recent survey knew or believed the Shed had saved at least one member's life, with some speaking from personal experience. The research clearly demonstrates the value Sheds bring to their members and to society more broadly in terms of wellbeing, and we at UKMSA are immensely grateful to all those who devote energy, time and skill to conduct and support research in these areas.

ShedFest 2022 (our annual conference) once again delivered an opportunity for Shedders from across the UK to engage with each other, sharing skills, knowledge and stories. It was our first face to face ShedFest since 2019 and although impacted by residual Covid issues and a nationwide rail strike, it proved a great success. A mix of partners played key roles, as exhibitors, demonstrators and sponsors.

There were excellent presentations by keynote speaker Professor Sir David Spiegelhalter, who talked movingly about the men's group of which he has been a part since the 1980s, and our UKMSA Patron, Chris Fisher RPT ('The Blind Woodturner'). And alongside live practical craft skills demonstrations, there were also teaching sessions to provide insight to other sorts of skills as requested by UKMSA members, including leadership in a Shed context and how to manage interpersonal differences.



Trustees' Annual Report For The Year Ended 31 March 2022

Celebrating Men's Sheds

Shed of the Year 2022

In parallel with ShedFest 2022, we ran our Annual General Meeting and held a dinner to showcase the winners of our annual Shed of the Year competition. This competition invites nominations from any Shed, UKMSA member or not, in a range of categories from highlighting the work of individual Shed members, to community partnerships, contributions to health and wellbeing, volunteering and an overall 'Shed of the Year'. Some of the examples of Sheds and individuals shortlisted for the prizes are captured later in this report as examples of what Sheds and Shed members do for their local communities. Once again, such an event is made possible by the generosity of partners.

Our congratulations to Brunel Shed in Corsham, who picked up both the Health and Wellbeing Award and the Community Award, Church Crookham and Fleet Men's Shed for the Partnership of the Year Award, Geoff Allison from Dalbeattie Men's Shed for Volunteer of the Year, and Broadstairs Town Shed who won the overall Shed of the Year Award.

Additional Chairman Awards were made to Westbury Shed, Long Sutton Men's Shed and Jane Trout of the Forest of Dean and Wye Valley Men's Shed for some outstanding contributions to the movement.

Shed of the Year 2023 and Anniversary Celebration

Shed of the Year 2023 also features in this Annual Report because it formed part of our 10th Anniversary celebration, which took place at the Palace of Westminster in May. The event, which was made possible by the kind offices of Baroness Tanni Grey-Thompson, enabled us to engage with politicians across the political spectrum, with many of our partners, and with a good number of Sheddors.

The anniversary event allowed us to pay a public tribute to UKMSA founder, Mike Jenn, and to present a blue anniversary plaque to Camden Men's Shed, which Mike also set up. We intend to present similar plaques to all the Sheds in the UK, regardless of membership, that were open when UKMSA was established in 2013 as the first national Men's Shed organisation in the UK.

The number of entries for the 2023 competition was the most significant yet.

The winners all made significant contributions to their communities and the Men's Shed movement.

Lancaster Men's Sheds won Health and Wellbeing, category, Cotswold Community Shed was recognised for the scope and breadth of their partnerships, Long Sutton Men's Shed were recognised for their impact on their local community. Kessingland's Gareth Lloyd was named Volunteer of the Year, while the overall Shed of the Year 2023 went to Bootle Tool Shed for their truly inspirational work across their community.

Chairman's commendations went to Chris Griffiths of Lisvane Men's Shed, Patrick Abrahams and Tony Smith-Crallan, who both serve as Ambassadors, amongst other roles with UKMSA.

Our thanks go to TiteFix, who sponsored the Shed of the Year Awards, together with Carveco who produced the Awards and the companies who provided prizes for the Sheds including Axminster Tools, Ronseal, MetalCraft, and Yorkshire Fixings Solutions.

Staying in touch

The new format introduced last year for our monthly bulletin, Shoulder to Shoulder, has enhanced our ability to judge and meet the needs of our members, and part of this success is reflected in the increased engagement of Sheddors in articles for publication.

But we are aware that we still have far from the scale of reach we would like - Shoulder to Shoulder goes to all Shed Leaders but we still hear of individual Sheddors who are unaware of its existence. Other than Shed Leaders, individuals can sign up for an e-copy, but this of course relies on their awareness of it, so we are considering ways to broaden our reach.

We have and continue to broadcast online sessions to stimulate discussion and inform Sheddors and our wider partners about the movement, supporting Sheds and, very importantly, men's health matters, such as Professor Mark Emberton's excellent talk on prostate cancer. We are very grateful to everyone who contributed to our annual programme of talks.

As we look forward, we intend to expand our Supporters programme to engage more people in the Men's Shed movement.

Trustees' Annual Report For The Year Ended 31 March 2023

Growth and sustainability

The power of Men's Sheds as a grassroots movement is readily apparent from the rapid and significant explosion in Sheds, from the beginning of the movement in Australia to the place we are today. Either as people hear about the movement or relocate to new areas, they drive the foundation of new Sheds. UKMSA plays a key role by furnishing them with the necessary knowledge and (non-financial) support to first establish a Shed and then for that Shed to become self-sustaining.

It remains our fundamental belief that every community in the UK will benefit from having a Men's Shed if it does not already. We are in a strong position with over 1,000 Men's Sheds in the UK, but we must now begin to focus on our longer-term aspiration of 2,400 Men's Sheds across the United Kingdom.

This is a challenging target, and one for which we will need some new elements in our strategy. While we can anticipate that the grassroots power of Men's Sheds will continue to promote growth, we will also need to do more, and perhaps differently, in order to facilitate the establishment of Sheds in areas and communities where currently there is little or no Shed development. We have long promoted the idea of access to a Shed for every person who wants it: we perhaps need now to add the suffix "even if they don't yet know it".

Infrastructure development

We are constantly enhancing our ability to collect data, and the launch of our new website in the coming months is a step change in our ability to support the general public, Sheds, and existing and potential partners. This coherent and effective portal allows for more efficient management of enquiries and support for everyone wishing to access the information we create and curate for the benefit of the Shed community at large. Alongside a change in some of our corporate systems, and following changes last year to our Customer Relationship Management System and our virtual office partner, our infrastructure is stronger than ever. As we migrate data to the new website, we are taking the opportunity to review and refresh, ensuring that what we use and what we offer is as accurate and current as possible.

In the coming year, we aim to increase resilience in our IT support, where currently much of the burden falls too much on a small number of people.



“makes you realise you’re not on your own..”

Trustees' Annual Report For The Year Ended 31 March 2023

Insight

We have already referenced elsewhere in this report the extent to which we have been able to improve and add to sources of data. In terms of new data, there have been two recent and especially noteworthy pieces of work: the 1000 Faces of Sheds; and the Health and Wellbeing Survey.

1000 Faces of Sheds is an extraordinary piece of work, detailing 107 stories that individually and together paint a compelling portrait of what Men's Sheds are and what they can do to transform and even save lives. This sort of evidenced story telling is a key part of helping potential Shed members, sponsors, partners and the wider community understand the power of what Sheds can offer. The project will continue as we expand the number of Sheddars in the coming years to 1000.

The Health and Wellbeing Survey conducted by HAWAG received an excellent response from Sheds and we are grateful to all those who took the time to contribute. While conducted outside academia, many of the questions were formulated according to academic guidelines.

The full survey results have yet to be published but they

are available to the Trustees and to the UKMSA team, and we express our appreciation to HAWAG, especially Patrick Abrahams, for this exceptional piece of work. Our understanding of the role Sheds play in the health and wellbeing of their members has not only increased significantly, but we now have data to support what previously we had thought based on anecdotal evidence.

One important aspect of this data is not just the story it tells, but the openness of Sheddars that contributed. For example, one response recorded that the Survey had led to two full days of discussion around the themes behind the questions, while others remarked on how Sheddars were opening up for the first time about challenges they've experienced.



“I am the living proof that the concept works. From my very dark days up until the present being able to ‘go to my shed’ has helped me, and I KNOW it has saved my life.”

Trustees' Annual Report For The Year Ended 31 March 2023

Working With Others

Funding

We remain extremely grateful to all our funders who have provided stability and growth in our programmes over the past twelve months. Particular thanks should be noted to the Tudor Trust, Rayne Foundation, Pears Foundation, David and Ruth Lewis Charitable Trust, The Dulverton Trust, Edward Gostling Foundation, Francis Whinham Foundation, OptiGene Foundation, and the Swire Charitable Trust. One charitable trust prefers to remain anonymous but has made significant funding available over the last three years, and without their particular generosity the significant expansion of our work, especially the Ambassador programme, would not have been possible.

Thanks also to Ellandi for their support and companies DIY Week for their tremendous fundraising activities for Men's Sheds. Supporters that have provided financial contributions to UKMSA have also included Axminster Tools, Carveco, Ronseal, TiteFix and Onduline. Their support has enabled us to achieve much more.

And finally, thank you to all the individuals for their donations, whether in remembrance of a loved one or because they recognise the positive impact of Sheds and our work.

The Trustees remain focussed on building and sustaining a broad range of income streams in order to avoid over-reliance on any one source, and it was part of our financial strategy that we created a new staff post for a Trusts and Foundations Manager. This is already having an impact, as may be seen in the Statement of Financial Activities.

Partnerships

We are blessed with a broad range of partnerships, many of whom provide important practical support, ranging from the provision of premises for Trustee meetings, sponsoring ShedFest and providing Shed of the Year prizes, to providing free or discounted goods and services to our member Sheds.

The Partnerships and Community Development Manager underpins this work and seeks direct association and partnerships with brands and organisations that add value to the movement. For example, we have worked with the production team who recently released the 'The Extraordinary Journey of Harold Fry', a film which focusses on many of the issues that draw men to Sheds in the first place. Another prominent example is our new partnership with Wickes, the DIY chain. This is not a traditional 'discounted goods' partnership but one instead where they are displaying UKMSA promotional material in stores across Great Britain, and one that will see their staff more knowledgeable about Sheds and issues within health. While we are not in anyway prescriptive about who can be a Shed member, Wickes stores are likely to have a high percentage of customers who fall into the biggest demographic of Shed users.

Some of our partnerships provide direct support to Sheds and these range from Onduline who provide expertise and support projects with roofing materials, to St John, St Andrew and St John Cymru. Portable Space are a new partner who are working with Sheds in finding solutions to their property challenges, and Axminster, Titefix and Carveco are amongst our partners offering discounts to Sheds.

One project that has grown quite rapidly this year is support from Ronseal. During this period over 250 requests for support have been processed with a total value to Sheds in excess of £50,000. The partnership with Ronseal is far greater than simply product for Sheds as they also support the development of new projects and digital materials to promote the movement.

UKMSA receives a lot of requests to assist in research on social and wellbeing issues. While we cannot support the majority, especially those that come from students, we have increased our partnerships with academics as a way of benefitting from pertinent research and validating our own data sets. Following the success of the work led last year by Dr Bryony Porter (in the UK) and Dr Aisling McGrath (in Ireland), on social prescribing, we are now working directly with the National Association for Social Prescribing. Many Sheds already have positive experiences of social prescribing, with an increasing number of Sheddors joining by this means. However, there has also been localised confusion about what Sheds are and what they are there to do, so we hope that our partnership with the national body will help forge an appropriate and consistent pathway for people to reach the Shed network.

Thanks also goes to the Men and Boys Coalition, Royal Voluntary Service, Men's Sheds Cymru, Men's Health Forum, and Cruse, all of whom are amongst our most valued partners.

Trustees' Annual Report For The Year Ended 31 March 2023

Working With Others

Amplifying our voice

Our CIO exists primarily to support the growth of Sheds and to celebrate the success of the Shed movement, regardless of UKMSA membership status. To do this ever and even more effectively, we need to be a voice for Sheds, and especially to reach into places where currently there is little or limited awareness of what Sheds can offer.

Most men (and women) who join a Shed do so primarily in pursuit of their craft or hobby and to make new friends. The Shed is, primarily, a source of enjoyment derived from making or fixing things, chatting with friends, and perhaps doing some good in the community. However, while most may not define it in this way, we know from our own research and that of others that Shed attendance can for many help address wellbeing issues such as social isolation, mental ill-health and prevent people from following through on suicidal intent.

To this end, and in line with a greater interest shown in the issues by Sheddors, government and health bodies, we are increasingly engaging with organisations, institutions and groups where the focus is primarily health and wellbeing, especially for men. We have mentioned our partnership with the National Association for Social Prescribing; we are also now engaging with All-Party Parliamentary Groups and increasing our reach to national politicians as a way of showcasing what Sheds can and do offer. Similarly, our advocacy programme has been delivered in Suffolk and the Black Country to showcase Sheds to an audience of local government officials, health workers, social workers, medical staff and emergency services.

As we work on our strategy for the coming decade, and shift our sights to the next target of 2,400 UK Shed Communities, we are also beginning to explore what other charities and organisations have reach into areas and communities where currently there are few or no Sheds.

New partnerships on a local as well as national level with organisations, such as the Royal British Legion, could have a positive impact on growing the number of UK Sheds and providing Shed benefits to a much broader section of the UK community.

We are also in discussions with Lancashire Cricket and Rugby League to identify approaches that could increase the number of Sheds and make further connections for existing Sheds in their communities.

Working with and within communities

The Shed community is a very broad church, from some very small undertakings with membership limited by space, to 'mega-Sheds' that are home to over 100 members and have the space for an array of different types of workshop or hobby area. Many Sheds focus on woodwork but plenty of others focus on metal work, computing, or other interests.

Similarly, Sheds choose the extent to which they engage in their local community, but most play an active role, at least to some extent. Much of the community impact of Sheds goes under the radar, noticed only by those who benefit directly. This tremendous value that Sheds add to the community is something that we intend to capture more fully in the coming year in order to better demonstrate the social impact of Men's Sheds. Drawing just on the winners of the Shed of the Year Awards in 2023 provides examples of the range of projects undertaken by Sheds, which include:

- Creating hundreds of wildlife boxes, providing shelter for many protected or endangered animals, from hedgehogs to many varieties of owls and bats.
- Building Santa's Sleighs complete with Santa-disguised Sheddors spread cheer in their communities.
- Building xylophones for Schools, along with mud-kitchens, planters and community gardens, and providing free bike MOTs to the community, and refurbished football boots and bikes to children from low-income families.

And alongside these sit projects such as the Dementia Shed, supporting people with dementia in their local communities, and Sheds support for refugees and foodbanks, and many individual impacts, like the person whose sight was returned following timely interventions by his fellow Sheddors, or the smiles on the faces of people as they enter the safe environment of the Shed and divest their troubles over a cup of tea with friends.

Trustees' Annual Report For The Year Ended 31 March 2023

Reserves Policy

The Trustees will aim to hold four to six months of operational costs to cover all planned activities in unrestricted reserves as a buffer against any financial setbacks.

Activities and events will be planned on a self-financing basis to avoid putting pressure on the unrestricted reserves whenever this objective is not satisfied. When unrestricted reserves exceed required levels the Trustees will consider how best to use any surplus funds to further the objects of the charity.

The restricted reserves represent both received and promised funds which together show that UKMSA has funding for its operations beyond the end of the next financial year.

Investment Policy

Short term surplus cash funds are invested in interest bearing UK bank deposit accounts. The Trustees have resolved that deposits should only be made with UK registered and regulated banks and that any deposits should not exceed the £85,000 guaranteed under the Financial Services Compensation Scheme.

Principal risks and uncertainties facing the charity

The economic situation in the UK continues to offer uncertainty in the work of UKMSA - there is direct impact on our Members (increased energy costs, for example). And whilst as an organisation UKMSA is shielded from many cost of living increases because we have no physical premises, our pay bill has increased because of an important decision we took to raise staff salaries in line with inflation.

Staff retention is a key risk for UKMSA. Likewise, our ability to recruit volunteers to grow the cadre of Ambassadors and others. The loss of staff and volunteers would have significant impact on our ability to deliver.

Acquiring sustainable funding remains a key challenge for UKMSA, and this challenge has only grown with many more charities looking for financial support in order to fulfil a demand for services that has risen since the pandemic and because of spiralling costs.

*“I feel a sense of worth and love
the way all the men work together.”*

Trustees' Annual Report For The Year Ended 31 March 2023

Financial review

Financial performance during the financial year was as planned for UKMSA full details of which are given in the Statement of Financial Activities, Balance Sheet and accompanying notes.

During the year the CIO received further multi-year funding for the promotion and support of Men's Sheds.

Income for the year was £255,665 (2022: £149,673) of which £121,698 (2021: £26,363) was unrestricted and £133,967 (2022: £123,310) was restricted. Expenditure on promoting Men's Sheds was £44,939 (2022: £37,406) and expenditure on supporting Men's Sheds was £136,484 (2022: £138,345).

For the year employee remuneration represented 74% (2022: 69%) of overheads.

The financial outcome for the year was a surplus of £92,529 (2022: £7,713 surplus) of unrestricted funds and a deficit of £69,443 (2022: £72,630 deficit) of restricted funds. This financial outcome reflects the Trustees following the reserves policy while spending restricted funds in accordance with the terms of various grants.

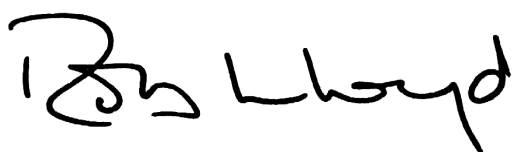
Financial position

The Trustees are pleased to report the total reserves at the end of the year were £304,463 (2022: £281,377) of which £199,747 (2022: £107,218) were unrestricted and £104,716 (2022: £174,159) were restricted.

The unrestricted reserves represent the saving of prior year surpluses being accumulated to provide a financial buffer in accordance with our reserves policy. The restricted reserves however represent funds, either accounted for or paid to us, that have been provided for future activities.

The Trustees take great care to ensure that grant spending is spread evenly over the period for which the funds have been provided. This is managed by the preparation and monitoring of budgets which are reviewed quarterly by the board.

Approved by the Trustees 20th June 2023 and signed on their behalf by:



Rob Lloyd
Chair of Board of Trustees,
June, 2023

Independent Examiner's Report to the Trustees of UK Men's Sheds Association

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Colcomb FCCA

Wright Vigar Limited

Statutory Auditors and Business Advisors

15 Newland

Lincoln

LN1 1XG

Date: 20 June, 2023

Statement of Financial Activities

(including income and expenditure account)

Year Ended 31 March 2023

	Notes	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	3a,c	£	£	£	£
Income and endowments from:					
Donations and legacies					
Donations	4	39,937	6,400	46,337	13,370
Grants	5	68,000	121,842	189,842	123,310
Charitable activities					
Membership subscriptions		10,506	-	10,506	10,522
Other trading activities		1,410	5,725	7,135	1,373
Investment income					
Bank interest		1,845	-	1,845	1,098
Total income		121,698	133,967	255,665	149,673
Expenditure on:					
Raising funds	7	18,247	32,909	51,156	38,840
Charitable activities:					
Promoting Men's Sheds	7	5,463	39,476	44,939	37,406
Supporting Men's Sheds	7	5,459	131,025	136,484	138,345
Total expenditure		29,169	203,410	232,579	214,590
Net movement in funds	16	92,529	(69,443)	23,086	(64,917)
Reconciliation of funds:					
Total funds brought forward	16	107,218	174,159	281,377	346,294
Transfer between funds					
Total funds carried forward		199,747	104,716	304,463	281,377

The notes on pages 24 to 38 form part of these financial statements.

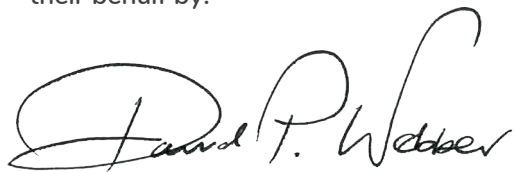
Balance Sheet – 31 March 2023

Balance Sheet 31 March 2023

	Note	Unrestricted	Restricted	2023	2022
	3b,d	£	£	£	£
Fixed assets:					
Tangible assets	11	995	-	995	1,415
Investments	12	3	-	3	3
		998	-	998	1,418
Current assets:					
Debtors	13	25,878	12,500	38,378	30,338
Cash at bank and in hand		184,122	106,721	290,843	288,330
		210,000	119,221	329,221	318,668
Liabilities:					
Creditors: amounts falling due within one year	14	(11,251)	(14,505)	(25,756)	(38,709)
		198,749	104,716	303,465	279,959
Net current assets					
		198,749	104,716	303,465	279,959
Total net assets		199,747	104,716	304,463	281,377
Funds of the Charity					
Restricted income funds	16	-	104,716	104,716	174,159
Unrestricted funds	16	199,747	-	199,747	107,218
Total funds		199,747	104,716	304,463	281,377

The Trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

The financial statements on pages 20 to 36 were approved by the Board of Trustees on 20th June, 2023 and signed on their behalf by:



David P Webber ACA

Treasurer

Notes to the Financial Statements – 31 March 2023

1 Charity status

The charity is a Charitable Incorporated Organisation incorporated with the Charity Commission for England and Wales and constitutes a public benefit entity as defined by FRS 102.

2 Accounting policies

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Statement of compliance

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Going concern

The Trustees consider that there are no material uncertainties about the UKMSA's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts or carrying value of the assets held by the CIO.

Cash flow statement

The charity has taken advantage of the following exception in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

The requirement of Section 7 Statement of Cash Flows.

(b) Fund accounting

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. The Trustees maintain a single unrestricted fund for day to day expenses.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the Trustees maintained records for 4 (2022: 4) restricted funds as shown in notes 15, 16 and 17.

Notes to the Financial Statements – 31 March 2023

(c) Incoming resources

All incoming resources are recognised when the charity has entitlement to the income, it is probable (more likely than not) that the income will be received and the amount of the income can be measured with sufficient reliability. The following policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is recognised when the CIO is notified of the amount and settlement date. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the CIO becomes entitled to the grant.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Membership subscriptions which give member Sheds the right to services and other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

The value of any voluntary help received is not included in the accounts.

Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

(d) Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Apportionment of costs

The employment costs and associated expenses of each member of staff have been apportioned over fundraising costs and charitable activities on an average time basis.

Allocation of support costs

Support costs, including leadership and management time, insurance, administration and governance costs have been apportioned between fundraising costs and charitable activities as follows:

Employee management costs are matched to the employees being managed and then apportioned to key activities using the same average time basis used to allocate the employees costs.

Strategic development costs are apportioned equally between the cost of generating funds, membership support and Shed development activities.

Insurance, administration and governance costs have been split 50:50 between the cost of generating funds and charitable activities. The total for these two is then apportioned to reflect the perceived benefit each activity receives from these costs.

Notes to the Financial Statements – 31 March 2023

(e) Employee benefits: Pension commitments

UKMSA employees are automatically enrolled into the National Employment Savings Trust (NEST) workplace pension scheme unless they choose to opt out. The scheme is a defined contribution scheme and the CIO has no liability under the scheme other than for the payment of contributions. At the year end this liability was £nil (2022, £nil). The pension cost charge represents contributions payable by UKMSA to the fund and these amounted to £7,752 (2022, £6,903).

(f) Taxation

HMRC have confirmed recognition of UKMSA as a charity for tax purposes in line with Paragraph 1 of Schedule 6 Finance Act 2010 and that for tax purposes UKMSA is a CIO. Accordingly the CIO is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

(g) Fixed asset investments

Fixed asset investments represent shareholdings in subsidiary companies which are initially shown in the financial statements at cost and subsequently measured at their fair (market) value. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals.

(h) Tangible fixed assets and depreciation

Tangible fixed assets costing over £250, previously £50, are capitalised. Fixed assets are disclosed at historical cost less depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful economic life, as follows:

IT equipment	3 years, Straight Line
Other equipment	3 years, Straight Line

(i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(j) Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, held in 35 to 90 day notice interest bearing savings accounts.

(k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

“Men don’t talk face to face, they talk shoulder to shoulder.”

Notes to the Financial Statements – 31 March 2023

3 Prior year comparatives by type of fund

The primary statements provide prior year comparatives in total; this note provides, on pages 25 to 28, prior period comparatives for the Statement of Financial Activities and the Balance Sheet for unrestricted and restricted funds.

3a Unrestricted funds: Statement of Financial Activity

	2023	2022
	£	£
Income and endowments from:		
Donations and legacies		
Donations individual	19,424	10,047
Donations corporate	20,513	3,323
Grants	68,000	-
Charitable activities		
Memberships subscriptions	10,506	10,522
Other trading activities	1,410	1,373
Investment income		
Bank interest	1,845	1,098
Total income	121,698	26,363
Expenditure:		
Raising funds	18,247	9,588
Charitable activities:		
Promoting Men's Sheds	5,463	4,534
Supporting Men's Sheds		
Membership and support	2,184	1,809
Shed development	2,184	1,812
Events	1,091	907
Total expenditure	29,169	18,650
Net movement in funds	92,529	7,713
Reconciliation of funds:		
Total funds brought forward	107,218	99,505
Transfer between funds	-	-
Total funds carried forward	199,747	107,218

Notes to the Financial Statements – 31 March 2023

3b Unrestricted funds: Balance Sheet

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	11	995	1,415
Investments	12	3	3
		998	1,418
Current assets			
Debtors	13	25,878	338
Cash at bank and in hand		184,122	113,873
		210,000	114,211
Liabilities:			
Creditors: amounts falling due within one year	14	(11,251)	(8,411)
		198,749	105,800
Net current assets			
		199,747	107,218
Total net assets for unrestricted funds			
		199,747	107,218
Total unrestricted funds			
	16	199,747	107,218

Notes to the Financial Statements – 31 March 2023

3c Restricted funds: Statement of Financial Activity

	2023	2022
	£	£
Income and endowments from:		
Donations and legacies		
Donations	6,400	-
Grants	121,842	123,310
Charitable activities		
Memberships subscriptions	-	-
Other trading activities	5,725	-
Investment income		
Bank interest	-	-
Total income	133,967	123,310
Expenditure:		
Raising funds	32,909	29,252
Charitable activities:		
Promoting Men's Sheds	39,476	32,872
Supporting Men's Sheds		
Membership and support	29,428	26,453
Shed development	101,597	80,764
Faces of Sheds		26,600
Total expenditure	203,410	195,940
Net movement in funds	(69,443)	(72,630)
Reconciliation of funds:		
Total funds brought forward	174,159	246,789
Transfer between funds		
Total funds carried forward	104,716	174,159

Notes to the Financial Statements – 31 March 2023

3d Restricted funds: Balance Sheet

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets		-	-
Investments		-	-
		-	-
Current assets			
Debtors	13	12,500	30,000
Cash at bank and in hand		106,721	174,457
		119,221	204,457
Liabilities:			
Creditors: amounts falling due within one year	14	(14,505)	(30,298)
Net current assets		104,716	174,159
Total net assets for restricted funds		104,716	174,519
Total restricted funds	16	104,716	174,519

Notes to the Financial Statements – 31 March 2023

4 Donations

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Individual donations	19,424	-	19,424	10,047
Various Corporate donors	20,513	6,400	26,913	3,323
	39,937	6,400	46,337	13,370

5 Grants

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
David & Ruth Lewis Trust	-	15,000	15,000	-
The Rayne Foundation	-	-	-	26,600
Pears Foundation	50,000	-	50,000	-
Edward Gosling	10,000	-	10,000	-
Optigene Foundation	5,000	-	5,000	-
Anonymous benefactor 1	-	101,842	101,842	96,710
Anonymous benefactor 2	-	5,000	5,000	-
Various benefactors	3,000	-	3,000	-
	68,000	121,842	189,842	123,310

6 Volunteers

A team of volunteer Ambassadors assist the Volunteer and Community Development Manager to deliver support and advice to new groups wishing to start a Men's Shed and to established Men's Sheds needing help or experiencing difficulty. These Ambassadors have been recruited from other successful Sheds across the UK and given appropriate training.

They make a valuable and significant contribution to UKMSA and the Men's Shed movement in the UK. However due to the absence of any reliable measurement basis, and in accordance with the SORP, the financial contribution of these volunteers cannot be recognised in these accounts.

Notes to the Financial Statements – 31 March 2023

7 Expenditure

	Direct costs	Support costs	Total 2023	Total 2022
	£	£	£	£
Raising funds:				
Grant management	26,214	8,738	34,952	24,129
Membership administration	14,020	2,184	16,204	14,711
Charitable activities:				
Promoting Men's Sheds				
Digital communication	39,476	1,093	40,569	33,779
Networking and events	-	4,370	4,370	3,627
Supporting Men's Sheds				
Membership and support	29,428	2,184	31,612	28,262
Shed development	101,597	3,275	104,872	83,483
Faces of Sheds	-	-	-	26,600
Total expenditure	210,735	21,844	232,579	214,590

Comparative Expenditure

	Direct costs	Support costs	Total 2022
	£	£	£
Raising funds:			
Grant management	16,878	7,251	24,129
Membership administration	12,898	1,813	14,711
Charitable activities:			
Promoting Men's Sheds			
Digital communication	32,872	907	33,779
Networking and events	-	3,627	3,627
Supporting Men's Sheds			
Membership and support	26,453	1,809	28,262
Shed development	80,763	2,720	84,483
Faces of Sheds	26,600	-	26,600
Provision of PPE			
Total expenditure	196,463	18,127	214,590

Notes to the Financial Statements – 31 March 2023

8 Related Party Transactions: Trustee expenses

No remuneration or benefits were paid to any Trustee or connected persons during the year (2022, £Nil).

Trustee expenses of £2,954 (2022, £2,471) were either reimbursed or paid directly during the year. These expenses were mostly travel and accommodation costs with some small claims for postage and telephone calls.

During the year all current Trustees (2022, 7 Trustees) claimed expenses and/or had their expenses met directly by the CIO. All Trustee expenses were properly incurred in the performance of the Trustees' duties on behalf of the CIO.

There were no other related party transactions during the year (2022, none).

9 Employees

The average number of employees during the year was 6 (2022, 6). No employee receives emoluments of more than £60,000 (2022, no employee).

Staff costs	2023	2022
	£	£
Salaries	155,169	134,429
Social security costs	8,956	7,410
Pension contributions	7,752	6,903
	171,877	148,742

Remuneration of key management personnel

The cost of the Chief Officer's remuneration and benefits were:

Salary	29,768	28,688
Social security costs	1,884	1,663
Pension contributions	1,488	1,434
	33,140	31,785

10 Independent Examiner's Fee

The independent Examiner's fee of £2,250 (2022, £2,650) relates solely to the independent examination of the CIO's financial statements with no other services being provided.

Notes to the Financial Statements – 31 March 2023

11 Tangible fixed assets

	IT equipment	Other equipment	Total
	£	£	£
Cost			
At 1 April 2022	7,107	456	7,563
Additions	529	-	529
At 31 March 2023	7,636	456	8,092
Depreciation			
At 1 April 2022	5,692	456	6,148
Charge for year	949	-	949
At 31 March 2023	6,641	456	7,097
Net book value			
At 31 March 2023	995	-	995
At 31 March 2022	1,415	-	1,415

12 Investments

	Total 2023	Total 2022
	£	£
Unlisted investments		
At 1 April 2022	3	3
Additions at cost	-	-
At 31 March 2023	3	3

The investments represent 100% of the ordinary share capital in the following dormant subsidiary companies all registered in England.

	Date of Incorporation	Company Number
Men's Sheds Limited	13 March 2019	11879439
UK Men's Sheds Limited	18 March 2019	11889240
ShedFest Limited	10 December 2020	13074874

Notes to the Financial Statements – 31 March 2023

13 Debtors

	Total 2023	Total 2022
	£	£
Gift aid	-	10
Grants	37,500	30,000
Prepayments and accrued income	827	328
Other debtors	51	-
	38,378	30,338

14 Creditors

	Total 2023	Total 2022
	£	£
Trade creditors	633	551
Other taxation and social security (PAYE liabilities)	3,560	3,470
Accruals and deferred income	19,770	33,788
Other creditors	1,793	900
	25,756	38,709

Included in accruals and deferred income are membership subscriptions of £6,587 (2022, £4,438) which have accrued benefits past the year end.

Notes to the Financial Statements – 31 March 2023

15 Restricted Funds

The CIO has 2 restricted funds (2022, 4).

Leadership and management fund

This fund is for the salary costs of the Chief Officer of the CIO.

It is currently funded by the Tudor Trust who in October 2020 granted a further £60,000. Of this fund £10,127 is carried forward to meet costs in the next financial year.

Shed development fund

This fund is for the salary costs of the Volunteer and Community Development Manager and the Partnerships and Community Development Manager with the associated costs of running a Shed Ambassador and Development programme.

In March 2023 an anonymous donor granted the CIO £101,842 being the third installment of a three-year funding program. Of this fund £94,589 is carried forward to meet costs in the next financial year.

“It’s improved my feeling of well-being and worth, especially the projects we take on for charities or other organisations.”

Notes to the Financial Statements – 31 March 2023

16 Movement in funds

	At 01/04/2022	Net movement in funds	Transfer between funds	At 31/03/2023
	£	£	£	£
Unrestricted funds	107,218	92,529	-	199,747
Restricted funds				
Leadership and management	40,271	(30,144)	-	10,127
Communication	22,542	(22,542)	-	-
Shed development	110,025	(16,757)	1,321	94,589
Membership and support	1,321	-	(1,321)	-
Total restricted funds	174,159	(69,443)	-	104,716
Total funds	281,377	23,086	-	304,463

Comparative movement in funds

	At 01/04/2021	Net movement in funds	Transfer between funds	At 31/03/2022
	£	£	£	£
Unrestricted funds	99,505	7,713	-	107,218
Restricted funds				
Leadership and management	67,001	(26,730)	-	40,271
Communication	50,948	(28,406)	-	22,542
Shed development	106,342	21,079	(17,396)	110,025
Membership and support	22,498	(38,573)	17,396	1,321
Total restricted funds	246,789	(72,630)	-	174,159
Total funds	346,294	(64,917)	-	281,377

Notes to the Financial Statements – 31 March 2023

17 Net movement in funds 2022/23

	Incoming resources	Outgoing resources	Movement in funds
	£	£	£
Unrestricted funds	121,698	(29,169)	92,529
Restricted funds			
Leadership and management	-	(30,144)	(30,144)
Communication	-	(22,542)	(22,542)
Shed development	118,967	(135,724)	(16,757)
Membership and support	15,000	(15,000)	-
Total restricted funds	133,967	(203,410)	(69,443)
Total funds	255,665	(232,579)	23,086
Comparative net movement in funds 2021/22			
	Incoming resources	Outgoing resources	Movement in funds
	£	£	£
Unrestricted funds	26,363	(18,650)	7,713
Restricted funds			
Leadership and management	-	(26,730)	(26,730)
Communication	-	(28,406)	(28,406)
Shed development	123,310	(102,231)	21,079
Membership and support	-	(38,573)	(38,573)
Total restricted funds	123,310	(195,940)	(72,630)
Total funds	149,673	(214,590)	(64,917)

Notes:

Notes:

Notes:

Thank you

The United Kingdom Men's Sheds Association would like to thank all of our supporters, partners, sponsors, donors and grant-making bodies for their continued support.

Through your support Men's Sheds are transforming lives, adding years to life and quality of life to years.



“We support each other in times of personal stress, and actively seek to provide an environment where individuals can talk about their problems without judgment.”



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