

# EVESHAM MEN IN SHEDS

England & Wales · Charity number 1188469

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-03-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Evesham Men in Sheds  
Cornmill Road  
Evesham  
WR11 2LL

**Phone** 07467281361

**Email** [evesham.mis@gmail.com](mailto:evesham.mis@gmail.com)

## Activities

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**Objects:** TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING GENERALLY OLDER (BUT NOT EXCLUSIVELY OLDER) PEOPLE RESIDING IN EVESHAM AND SURROUNDING AREAS, FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY BY PROVIDING A PLACE AND FACILITIES WHERE THEY CAN MEET OTHERS AND UNDERTAKE CREATIVE, RECREATIONAL OR PHYSICAL ACTIVITIES, LEARN AND PASS ON SKILLS, GAIN CONFIDENCE AND SUPPORT EACH OTHER SOCIALLY AND MENTALLY. FOR THE PURPOSE OF THIS CLAUSE "SOCIALLY EXCLUDED" MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OF MORE OF THE FOLLOWING FACTORS: LONELINESS, ISOLATION, UNEMPLOYMENT; FINANCIAL HARDSHIP; OLD AGE; MENTAL ILL HEALTH; POOR EDUCATIONAL OR SKILLS ATTAINMENT; BEREAVEMENT OR RELATIONSHIP AND FAMILY BREAKDOWN.

**Activities:** EMiS provides a physical space, tools and equipment, encouragement and training to carry out various activities such as small woodworking projects, community projects, gardening and social activities. Catchment area is Evesham and surrounding areas.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes

## Geography

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- Warwickshire
- Worcestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,005	£6,511	-	-
2024-03-31	£7,206	£2,883	-	-
2023-03-31	£1,955	£2,234	-	-
2022-03-31	£1,575	£4,799	-	-
2021-03-31	£15,560	£7,688	-	-

## Trustees

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Name	Role	Appointed
<b>Warren Percival</b>	Chair	2021-11-03
Andrew Colin Jackson		2022-09-01
Anthony Huttleston		2020-03-10
Ian Derek Blackmore		2021-11-03
Richard David Styles		2021-11-03

**EVESHAM MEN IN SHEDS**

England & Wales - Charity number 1188469

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# Accounts

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**Trustees' Annual Report for the period**

**From**

**1<sup>st</sup> April 2024 To**

**31<sup>st</sup> March 2025**

**Charity name: Evesham Men in Sheds (EMiS)**

**Charity registration number: 1188469**

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To promote social inclusion for the public benefit by preventing generally older (but not exclusively older) people residing in Evesham and surrounding areas, from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society by providing a place and facilities where they can meet others and undertake creative, recreational or physical activities, learn and pass on skills, gain confidence and support each other socially and mentally. For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one of more of the following factors: loneliness, isolation, unemployment; financial hardship; old age; mental ill health; poor educational or skills attainment; bereavement or relationship and family breakdown.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>EMiS provides a physical space, tools and equipment, encouragement and training to carry out various activities such as small woodworking projects, community projects, gardening and social activities. Catchment area is Evesham and surrounding areas.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have had regard to the guidance issued by the Charity Commission on public benefit whilst making their decisions. An example of this is where we have built an extension to the shed to allow more members to join.</b>

**Achievements and Performance**

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>During the year the extension was completed to budget. Richard has built a drill and battery station that is helping with the management of recharging the batteries.</b></p> <p><b>Several items were made for external organisations; buddy bench, garden cart and planters.</b>  <b>The bees are doing well and produced 50 lbs of honey which can be purchased by shed members.</b></p> <p><b>Unfortunately, the gazebo was destroyed in a storm, a replacement has been purchased which can be folded away when not in use.</b></p> <p><b>We have had a couple of barbecues which were well attended.</b></p>

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<b>We currently have a membership of 25 with 14 attending regularly.</b>
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## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>We made a loss over the year of £2,698, this was due to the rise in the cost of living and the cost of finishing the extension for which we recieved a grant of £3,000 last year. We ended the year with a balance of £4,050.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>EMiS does not have a reserves policy</b>
Amount of reserves held	Para 1.22	<b>£0</b>
Reasons for holding zero reserves	Para 1.22	<b>EMiS has no long-term financial commitments. The shed is rented on an annual agreement with the landlord</b>
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>No uncertainties</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Membership session fees, donations and grants</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>EMiS does not make investments</b>
A description of the principal risks facing the charity	Para 1.46	<b>The land the shed is built on is earmarked for housing development. The developer currently has farm land to build on.</b>

## Structure, Governance and Management

Description of charity's trusts:		<b>None</b>
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>CIO</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Trustees are selected and approved by the existing trustees.</b>

## Reference and Administrative details

Charity name	<b>Evesham Men in Sheds</b>
Other name the charity uses	<b>N/A</b>
Registered charity number	<b>1188469</b>
Charity's principal address	<b>Evesham Men in Sheds CORNMILL ROAD EVESHAM WR11 2LL</b>

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Warren Percival	Chairman		
2	Anthony Huttleston	Secretary		
3	Andrew Jackson	Treasurer		
4	Richard Styles			
5	Ian Blackmore			
6				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
<b>N/A</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>N/A</b>		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
	None	

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

None
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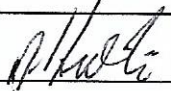
## Other optional information

None
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# Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		A.C. Jackson
Full name(s)	ANTHONY HITTLESTONE	ANDREW JACKSON
Position (eg Secretary, Chair, etc)	SECRETARY	TREASURER
Date	8/11/28	



Evesham Men in Sheds

1188469

**Receipts and payments accounts**

CC16a

For the period  
from

Period start date  
01/04/2024

To

Period end date  
31/03/2025

**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>Receipts</b>				
Membership fees	2,146.49	0.00	2,146.49	2,465
Donations	1,460.17	0.00	1,460.17	1,524
Grants	0.00	0.00	0.00	3,200
Sales / event income	303.53	0.00	303.53	0
Interest	95.13	0.00	95.13	17
Other	0.00	0.00	0.00	0
<b>Sub total (Gross income for AR)</b>	<b>4,005.32</b>	<b>0.00</b>	<b>4,005.32</b>	<b>7,206</b>
<b>Asset and investment sales</b>				
Sale of assets	0.00	0.00	0.00	0.00
Sale of investments	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total receipts</b>	<b>4,005.32</b>	<b>0.00</b>	<b>4,005.32</b>	<b>7,205.91</b>
<b>Payments</b>				
Shed premises costs	4,419.01	0.00	4,419.01	656.49
Insurance	435.36	0.00	435.36	405.99
Materials & consumables	907.02	0.00	907.02	1,164.42
Small tools (<£25)	19.98	0.00	19.98	23.09
Repairs and renewals	269.68	0.00	269.68	236.62
Refreshments & cleaning	333.49	0.00	333.49	335.85
Admin/Office costs	1.90	0.00	1.90	0.00
Subscriptions	30.00	0.00	30.00	30.00
Sundry	95.00	0.00	95.00	30.58
Consultancy	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>6,511.44</b>	<b>0.00</b>	<b>6,511.44</b>	<b>2,883.04</b>
<b>Asset and investment purchases</b>				
Hand and power Tools (>£25)	191.99	0.00	191.99	0.00
Workshop machines	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>191.99</b>	<b>0.00</b>	<b>191.99</b>	<b>0.00</b>
<b>Total payments</b>	<b>6,703.43</b>	<b>0.00</b>	<b>6,703.43</b>	<b>2,883.04</b>
<b>Net of receipts/(payments)</b>	<b>-2,698.11</b>	<b>0.00</b>	<b>-2,698.11</b>	<b>4,322.87</b>
Transfers between funds	0.00	0.00		
<b>Cash funds last year end</b>	<b>6,748.52</b>	<b>0.00</b>	<b>6,748.52</b>	<b>2,425.65</b>
<b>Cash funds this year end</b>	<b>4,050.41</b>	<b>0.00</b>	<b>4,050.41</b>	<b>6,748.52</b>

## Section B Statement of assets and liabilities at the end of the period

**Categories**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current Period to the nearest £	Last year to the nearest £
<b>Cash funds</b>				
Current account	266.84	0.00	266.84	1,342.55
Deposit account	3,559.37	0.00	3,559.37	5,196.71
Cash	224.20		224.20	209.26
<b>Total cash funds</b> <small>(agree balances with receipts and payments account(s))</small>	<b>4,050.41</b> OK	<b>0.00</b> OK	<b>4,050.41</b> OK	<b>6,748.52</b> OK
<b>Other monetary assets</b>				
Stocks/goods for sale			0.00	
Debtors			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00
<b>Investment assets</b>				
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00
<b>Assets retained for the Shed's own use</b>				
Buildings	0.00		0.00	
Large items of machinery	0.00		0.00	
Power tools	0.00		0.00	
Hand tools	0.00		0.00	
Other assets	0.00		0.00	
			0.00	0.00
<b>Liabilities</b>				
Trade creditors			0.00	
Accrued expenses			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00

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

Signature

*Wazem Perzival*

Print Name

WAZEM PERZIVAL

Date of approval

29-10-25

**EVESHAM MEN IN SHEDS**

England & Wales - Charity number 1188469

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# Accounts

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## Trustees' Annual Report for the period

From **1<sup>st</sup> April 2023** To **31<sup>st</sup> March 2024**

Charity name: **Evesham Men In Sheds (EMiS)**

Charity registration number: **1188469**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To promote social inclusion for the public benefit by preventing generally older (but not exclusively older) people residing in Evesham and surrounding areas, from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society by providing a place and facilities where they can meet others and undertake creative, recreational or physical activities, learn and pass on skills, gain confidence and support each other socially and mentally. For the purpose of this clause "socially excluded" means being excluded from society, or parts of society, as a result of one of more of the following factors: loneliness, isolation, unemployment; financial hardship; old age; mental ill health; poor educational or skills attainment; bereavement or relationship and family breakdown.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>EMiS provides a physical space, tools and equipment, encouragement and training to carry out various activities such as small woodworking projects, community projects, gardening and social activities. Catchment area is Evesham and surrounding areas.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have had regard to the guidance issued by the Charity Commission on public benefit whilst making their decisions. An example of this is where we have built an extension to the shed to allow more members to join.</b>

### Achievements and Performance

	SORP reference	

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p><b>During the year plans for the extension were started and it is progressing well. This will allow us to take on some new members.</b></p> <p><b>This year a poly tunnel was erected and has been successfully producing vegetables. The allotments have not been very good, mainly due to the bad weather.</b></p> <p><b>The workshops have produced some good results with a mixture of furniture and carving.</b></p> <p><b>We now have two colonies of bees which produced a total of 45lbs of honey.</b></p> <p><b>We have had a couple of barbecues which were well attended.</b></p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	<p><b>We currently have a membership of 20 with 14 attending regularly. The membership has dropped slightly over the year with a couple of members moving out of the area.</b></p>
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## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>We had a surplus over the year of £4,100, however £3,000 was due to a one-off grant from Evesham Town Council. We ended the year with a balance of £6,748, however finishing off the extension will require approximately £2,000</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>EMiS does not have a reserves policy</b>
Amount of reserves held	Para 1.22	<b>£0</b>
Reasons for holding zero reserves	Para 1.22	<b>EMiS has no long-term financial commitments. The shed is rented on an annual agreement with the landlord</b>
Details of fund materially in deficit	Para 1.24	<b>None</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>No uncertainties</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Membership session fees, donations and grants</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>EMiS does not make investments</b>
A description of the principal risks facing the charity	Para 1.46	<b>The land the shed is built on is earmarked for housing development. The developer currently has farm land to build on.</b>

## Structure, Governance and Management

Description of charity's trusts:		<b>None</b>
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>CIO</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Trustees are selected and approved by the existing trustees.</b>

## Reference and Administrative details

Charity name	<b>Evesham Men in Sheds</b>
Other name the charity uses	<b>N/A</b>
Registered charity number	<b>1188469</b>
Charity's principal address	<b>Evesham Men in Sheds CORNMILL ROAD EVESHAM WR11 2LL</b>

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Warren Percival	Chairman		
2	Anthony Huttleston	Secretary		
3	Andrew Jackson	Treasurer		
4	Richard Styles			
5	Ian Blackmore			
6				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
<b>N/A</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>N/A</b>		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
	None	

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

None
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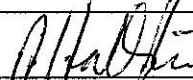
## Other optional information

None
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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	ANDREW COLIN JACKSON	MOTTLESTONE
Position (eg Secretary, Chair, etc)	SECRETARY	
Date	9-10-24	

A.C. Jackson  
ANDREW COLIN JACKSON  
9-10-24 TREASURER



Evesham Men in Sheds

1188469

## Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
	01/04/2023		31/03/2024

### Section A Receipts and payments

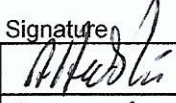
	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>Receipts</b>				
Membership fees	2,464.80	0.00	2,464.80	1,471
Donations	1,524.40	0.00	1,524.40	354
Grants	3,200.00	0.00	3,200.00	0
Sales / event income	0.00	0.00	0.00	130
Interest	16.71	0.00	16.71	0
Other	0.00	0.00	0.00	0
<b>Sub total</b> (Gross income for AR)	<b>7,205.91</b>	<b>0.00</b>	<b>7,205.91</b>	<b>1,955</b>
<b>Asset and investment sales</b>				
Sale of assets	0.00	0.00	0.00	0.00
Sale of investments	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total receipts</b>	<b>7,205.91</b>	<b>0.00</b>	<b>7,205.91</b>	<b>1,954.92</b>
<b>Payments</b>				
Shed premises costs	656.49	0.00	656.49	512.00
Insurance	405.99	0.00	405.99	341.00
Materials & consumables	1,164.42	0.00	1,164.42	1,017.29
Small tools (<£25)	23.09	0.00	23.09	0.00
Repairs and renewals	236.62	0.00	236.62	23.98
Refreshments & cleaning	335.85	0.00	335.85	143.27
Admin/Office costs	0.00	0.00	0.00	0.00
Subscriptions	30.00	0.00	30.00	60.00
Sundry	30.58	0.00	30.58	40.00
Consultancy	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>2,883.04</b>	<b>0.00</b>	<b>2,883.04</b>	<b>2,137.54</b>
<b>Asset and investment purchases</b>				
Hand and power Tools (>£25)	0.00	0.00	0.00	96.98
Workshop machines	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96.98</b>
<b>Total payments</b>	<b>2,883.04</b>	<b>0.00</b>	<b>2,883.04</b>	<b>2,234.52</b>
<b>Net of receipts/(payments)</b>	<b>4,322.87</b>	<b>0.00</b>	<b>4,322.87</b>	<b>-279.60</b>
Transfers between funds	0.00	0.00		
<b>Cash funds last year end</b>	<b>2,425.65</b>	<b>0.00</b>	<b>2,425.65</b>	<b>2,705.25</b>
<b>Cash funds this year end</b>	<b>6,748.52</b>	<b>0.00</b>	<b>6,748.52</b>	<b>2,425.65</b>

## Section B Statement of assets and liabilities at the end of the period

### Categories

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current Period to the nearest £	Last year to the nearest £
<b>Cash funds</b>				
Current account	1,342.55	0.00	1,342.55	2,016.71
Deposit account	5,196.71	0.00	5,196.71	0.00
Cash	209.26		209.26	408.94
<b>Total cash funds</b> <small>(agree balances with receipts and payments account(s))</small>	<b>6,748.52</b>	<b>0.00</b>	<b>6,748.52</b>	<b>2,425.65</b>
	OK	OK	OK	OK
<b>Other monetary assets</b>				
Stocks/goods for sale			0.00	
Debtors			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00
<b>Investment assets</b>				
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00
<b>Assets retained for the Shed's own use</b>				
Buildings	0.00		0.00	
Large items of machinery	0.00		0.00	
Power tools	0.00		0.00	
Hand tools	0.00		0.00	
Other assets	0.00		0.00	
			0.00	0.00
<b>Liabilities</b>				
Trade creditors			0.00	
Accrued expenses			0.00	
			0.00	
			0.00	
			0.00	0.00

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

Signature   
A.C. Jackson

Print Name  
A. S. HUTTLESTONE  
A.C. JACKSON

Date of approval  
9-10-24  
9-10-24

**EVESHAM MEN IN SHEDS**

England & Wales - Charity number 1188469

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# Accounts

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### **Trustees' Report**

The last year has continued to be good and we have reached capacity and cannot accept any new members. The shed has been involved in the following projects to help others in the community:

A shed for church Lench school

Bug and Bird Boxes for Ashton Under Hill school and Sedgberrow Needle and Craft group

Refurbished table for Pershore support centre

Fencing for Evesham Abbey Gardens

Christmas tree for the Christmas tree festival

Bowls and Rocking Horse for Offenham village fete.

The gardening team produced a good supply of beans, potatoes, raspberries and tomatoes. Several motor mowers were repaired. We've had a bee colony for 6 months, we were unable to produce any honey, but the colony is strong going into the winter.

We had a very successful Summer Barbecue and a Bonfire barbecue is planned for Saturday 4<sup>th</sup> November.

### **Treasurer's Report**

The figures presented relate to the financial year April '22 to March '23.

We had a deficit over the year of £280, but since the start of the current financial year ('23 to '24) we have had several donations and a grant.

We currently have a balance of about £6,000. Our landlord has been very generous and continues to not charge for electricity.





Evesham Men in Sheds

1188469

**Receipts and payments accounts**

CC16a

For the period from	Period start date	To	Period end date
	01/04/2022		31/03/2023

**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>Receipts</b>				
Membership fees	1,470.64	0.00	1,470.64	920
Donations	353.79	0.00	353.79	561
Grants	0.00	0.00	0.00	0
Sales / event income	130.00	0.00	130.00	75
Interest	0.00	0.00	0.00	0
Other	0.49	0.00	0.49	18
<b>Sub total (Gross income for AR)</b>	<b>1,954.92</b>	<b>0.00</b>	<b>1,954.92</b>	<b>1,575</b>
<b>Asset and investment sales</b>				
Sale of assets	0.00	0.00	0.00	0.00
Sale of investments	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total receipts</b>	<b>1,954.92</b>	<b>0.00</b>	<b>1,954.92</b>	<b>1,574.53</b>
<b>Payments</b>				
Shed premises costs	512.00	0.00	512.00	810.77
Insurance	341.00	0.00	341.00	352.80
Materials & consumables	1,017.29	0.00	1,017.29	1,316.46
Small tools (<£25)	0.00	0.00	0.00	118.43
Repairs and renewals	23.98	0.00	23.98	162.04
Refreshments & cleaning	143.27	0.00	143.27	122.25
Admin/Office costs	0.00	0.00	0.00	67.61
Subscriptions	60.00	0.00	60.00	0.00
Sundry	40.00	0.00	40.00	121.12
Consultancy	0.00	0.00	0.00	378.00
<b>Sub total</b>	<b>2,137.54</b>	<b>0.00</b>	<b>2,137.54</b>	<b>3,449.48</b>
<b>Asset and investment purchases</b>				
Hand and power Tools (>£25)	96.98	0.00	96.98	97.33
Workshop machines	0.00	0.00	0.00	1,252.29
<b>Sub total</b>	<b>96.98</b>	<b>0.00</b>	<b>96.98</b>	<b>1,349.62</b>
<b>Total payments</b>	<b>2,234.52</b>	<b>0.00</b>	<b>2,234.52</b>	<b>4,799.10</b>
<b>Net of receipts/(payments)</b>	<b>-279.60</b>	<b>0.00</b>	<b>-279.60</b>	<b>-3,224.57</b>
Transfers between funds	0.00	0.00		
<b>Cash funds last year end</b>	<b>2,705.25</b>	<b>0.00</b>	<b>2,705.25</b>	<b>5,929.82</b>
<b>Cash funds this year end</b>	<b>2,425.65</b>	<b>0.00</b>	<b>2,425.65</b>	<b>2,705.25</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current Period to the nearest £	Last year to the nearest £
<b>Cash funds</b>				
Current account	2,016.71	0.00	2,016.71	2,433.99
Deposit account	0.00	0.00	0.00	0.00
Cash	408.94		408.94	271.26
<b>Total cash funds</b>	<b>2,425.65</b>	<b>0.00</b>	<b>2,425.65</b>	<b>2,705.25</b>
(agree balances with receipts and payments account(s))	OK	OK	OK	OK

**EVESHAM MEN IN SHEDS**

England & Wales - Charity number 1188469

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# Accounts

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### **Trustees' Report**

The last year has been good and we have lots of new members. The shed has been involved in the following projects to help others in the community:

Renovation of a phonebox in Norton

Building a 'Mud Kitchen' and bug boxes for a local school

Work for Hampton Church

Building hedgehog homes and bug hotels

Building wooden Christmas trees for local church and the Evesham Vale Light Railway

Helping the Royal Shakespeare Company in the construction of the Sanctuary Covid

Memorial which was displayed in Bedworth Miners Welfare Park.

The gardening team produced a good supply of beans, potatoes and tomatoes. Several motor mowers were repaired. We also had a bee colony for several months, but the colony succumbed to European Foul Brood and had to be destroyed. We will attempt another colony next spring when the weather warms up.

We had a very successful Summer Barbecue and recently had a Bonfire and barbecue.

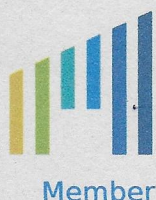
### **Treasurer's Report**

Andrew took over from Mike Noon as Treasurer on 30 August 2022 when Mike resigned as Treasurer. The figures presented relate to the financial year April '21 to March '22.

We started the year with a balance of £7,982, we generated an income of £1,574 – mainly daily fees and had outgoings of £4,799 – mainly the new table saw, shed operating costs and lots of materials. We ended the year with a balance of £4,757.

We are in the process of opening a Shed bank account with Lloyds bank, but it is very slow.

We currently have a balance of about £2,000 and will need to start making use of other streams of income because although the daily fee covers the costs of materials and refreshments it does not cover the shed rent and insurance. We have recently been told by the landlord that will need to pay for electricity use in the future.



Evesham Men in Sheds

1188469

Receipts and payments accounts

CC16a

For the period  
from

Period start date

01/04/2021

To

Period end date

31/03/2022

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>Receipts</b>				
Membership fees	919.79	0.00	919.79	10
Donations	561.29	0.00	561.29	100
Grants	0.00	0.00	0.00	15,560
Sales / event income	75.00	0.00	75.00	0
Interest	0.00	0.00	0.00	0
Other	18.45	0.00	18.45	0
<b>Sub total</b> (Gross income for AR)	<b>1,574.53</b>	<b>0.00</b>	<b>1,574.53</b>	<b>15,670</b>
<b>Asset and investment sales</b>				
Sale of assets	0.00	0.00	0.00	0.00
Sale of investments	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total receipts</b>	<b>1,574.53</b>	<b>0.00</b>	<b>1,574.53</b>	<b>15,670.00</b>
<b>Payments</b>				
Shed premises costs	810.77	0.00	810.77	4,791.72
Insurance	352.80	0.00	352.80	356.00
Materials & consumables	1,316.46	0.00	1,316.46	0.00
Small tools (<£25)	118.43	0.00	118.43	0.00
Repairs and renewals	162.04	0.00	162.04	0.00
Refreshments & cleaning	122.25	0.00	122.25	0.00
Admin/Office costs	67.61	0.00	67.61	500.00
Subscriptions	0.00	0.00	0.00	0.00
Sundry	121.12	0.00	121.12	520.00
Consultancy	378.00	0.00	378.00	0.00
<b>Sub total</b>	<b>3,449.48</b>	<b>0.00</b>	<b>3,449.48</b>	<b>6,167.72</b>
<b>Asset and investment purchases</b>				
Hand and power Tools (>£25)	97.33	0.00	97.33	298.56
Workshop machines	1,252.29	0.00	1,252.29	1,222.00
<b>Sub total</b>	<b>1,349.62</b>	<b>0.00</b>	<b>1,349.62</b>	<b>1,520.56</b>
<b>Total payments</b>	<b>4,799.10</b>	<b>0.00</b>	<b>4,799.10</b>	<b>7,688.28</b>
<b>Net of receipts/(payments)</b>	<b>-3,224.57</b>	<b>0.00</b>	<b>-3,224.57</b>	<b>7,981.72</b>
Transfers between funds	0.00	0.00		
<b>Cash funds last year end</b>	<b>7,981.72</b>	<b>0.00</b>	<b>7,981.72</b>	<b>0.00</b>
<b>Cash funds this year end</b>	<b>4,757.15</b>	<b>0.00</b>	<b>4,757.15</b>	<b>7,981.72</b>

## Section B Statement of assets and liabilities at the end of the period

### Categories

	Unrestricted funds	Restricted funds	Total current Period	Last year
	to nearest £	to nearest £	to the nearest £	to the nearest £
<b>Cash funds</b>				
Current account	4,485.89	0.00	4,485.89	7,871.72
Deposit account	0.00	0.00	0.00	0.00
Cash	271.26		271.26	110.00
<b>Total cash funds</b>	<b>4,757.15</b>	<b>0.00</b>	<b>4,757.15</b>	<b>7,981.72</b>
<small>(agree balances with receipts and payments account(s))</small>	OK	OK	OK	OK
<b>Other monetary assets</b>				
Stocks/goods for sale			0.00	
Debtors			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00
<b>Investment assets</b>				
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00
<b>Assets retained for the Shed's own use</b>				
Buildings	0.00		0.00	
Large items of machinery	0.00		0.00	
Power tools	0.00		0.00	
Hand tools	0.00		0.00	
Other assets	0.00		0.00	
			0.00	0.00
<b>Liabilities</b>				
Trade creditors			0.00	
Accrued expenses			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00

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

Signature

A.C. Jackson
Warren Percival

Print Name

A.C. JACKSON
WARREN PERCIVAL

Date of approval

23/11/22
23/11/22

**EVESHAM MEN IN SHEDS**

England & Wales - Charity number 1188469

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# Accounts

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# Trustees' Annual Report for the period

	Period start date			Period end date			
<b>From</b>	27	02	2020	<b>To</b>	31	03	2021

## Section A Reference and administration details

**Charity name**

Evesham Men in Sheds

**Other names charity is known by**

EMiS

**Registered charity number (if any)**

1188469

**Charity's principal address**

Cornmill Road, Evesham, Worcestershire

**Postcode WR11 2LL**

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alan Partridge	Chairman		
2	Anthony Huttleston	Vice Chairman		
3	Michael Noon	Treasurer		
4	Judith Noon	Secretary		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

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### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	CIO Foundation Model
How the charity is constituted <small>(eg. trust, association, company)</small>	Charitable Incorporated Organisation
Trustee selection methods <small>(eg. appointed by, elected by)</small>	By existing Trustee majority election. Re-election/ appointment at AGM.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

You <b>may choose</b> to include additional information, where relevant, about:
---

## Section C Objectives and activities

**Summary of the objects of the charity set out in its governing document**

to promote social inclusion for local people, assisting them to integrate into society by providing a place and facilities where they can meet others and undertake creative, recreational or physical activities, gain confidence and support each other socially and mentally.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

We have provided a physical space and welcoming atmosphere to all that have sought companionship, camaraderie, and a purpose in life. We have a fully fitted woodworking/ carpentry workshop where members have been encouraged to engage in making various objects together, for themselves, the local community and the Shed. Some members are engaged in maintenance and small mechanical repairs. We have a thriving social area and encourage laughter, banter and friendship. We also have two allotments tended by an enthusiastic group and providing bountiful free vegetables for all.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

We have overcome all the hardships, restrictions and complications thrown up by the Covid19 pandemic and opened safely. We have a growing membership and are helping them to better cope with any feelings of loneliness and isolation.

**Brief statement of the charity's policy on reserves**

We are currently solvent and intend to keep a reserve of £2500 to cover our potential outgoings for 12 - 18 months.

**Details of any funds materially in deficit**

None

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F Other optional information**

**Section G Declaration**

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>	<i>AGPartridge</i>	<i>MFNoon</i>
<b>Full name(s)</b>	Alan George Partridge	Michael Frederick Noon
<b>Position (eg Secretary, Chair, etc)</b>	Chairman	Treasurer
<b>Date</b>	<i>27<sup>th</sup> October 2021</i>	

# Shed Accounts made easy

A Men's Shed Cash Book template  
\* suitable for all unincorporated organisations

Receipts and Payments Account template  
suitable for registered or not as a charity, and CIOs

UKMSA recommends that all Men's Sheds prepare their accounts on a Receipts and Payments basis for their members and funders. For those registered as charities submission to their Charity Regulator. To help you do this we have prepared this spreadsheet template.

Receipts and Payments basis for their members and funders. For those registered as charities submission to their Charity Regulator. To help you do this we have prepared this spreadsheet template.

We have added Receipts and Payments tabs (a "cashbook" and a "payments" tab) so that you can manually enter details, if any, of other assets and liabilities (Section C). These modifications have been made so that the UKMSA template is also compliant with the additional disclosure requirements of the Charity Commission for England and Wales and the Scottish Charity Register and the Charity Commission for Northern Ireland.

These modifications have been made so that the UKMSA template is also compliant with the additional disclosure requirements of the Charity Commission for England and Wales and the Scottish Charity Register and the Charity Commission for Northern Ireland.

The Receipt and Payment tabs are used to automatically calculate the Receipts and Payments Accounts (Section A). To finish your Shed Accounts you will only need to complete the Notes to the accounts (Section C).

To finish your Shed Accounts you will only need to complete the Notes to the accounts (Section C). Scottish Men's Sheds (Registered with the OSCR) will also need to complete the Notes to the accounts (Section C).

Once completed the Shed Accounts can be printed for your members and funders. The Receipts and Payments Accounts should be submitted to your Charity Regulator along with the Trustees' Annual Report (which needs to be prepared separately).

The Receipts and Payments Accounts should be submitted to your Charity Regulator along with the Trustees' Annual Report (which needs to be prepared separately).

**Note: this template IS NOT suitable for organisations registered as Limited Liability or Community Interest Companies.**

If your Men's Shed is a registered charity you can find your charity regulator's Receipts and Payments accounts pack, which includes guidance notes, by following the relevant link below:

- [England and Wales](#)
- [Scotland](#)
- [Northern Ireland](#)

It is assumed users have sufficient knowledge and experience of using spreadsheets to use this template. As we have no control over how you use this spreadsheet UKMSA does not accept any responsibility for the Receipts and Payments Accounts produced by this template which you use entirely at your own risk.

## What is a Receipts and Payments Account ?

A Receipts and Payments Account is a financial statement that summarises the movement of cash in and out during a financial period/year. In this context 'cash' includes bank and building society current and other accounts into which money is banked or used to make payments (PayPal for example).

A Receipts and Payment Account only requires you to account for money transactions (cash and bank) and allows you to ignore non monetary transactions and unpaid items. This is much easier to understand and record than accruals accounting and, so long as the income is below £250,000, perfectly acceptable to all the UK Charity Regulators.

## Keep it simple

Only 2 things can happen to money, it comes in and it goes out. Records should be kept of money in and money out analysed into appropriate reasons why it came in and why it went out. In this template this is recorded on one tab for money in (Receipts) and one tab for money out (Payments).

Separate records should be maintained for separate bank and cash accounts, don't for example mix the cash and bank records up. In this template this is achieved by using separate columns for separate accounts ; For example; (I) Current account, (J) Deposit account and (K) Cash. The bank current account columns for Receipts and Payments (Column I on both the Receipts and Payments tabs) should mirror the bank statements with an explanation (analysis) for each transaction, nothing else.

During the first year total bank receipts less payments should always be correct as you go.

Ref	Date	Who paid to	Why paid	Analysis Code	Restricted Funds	Payment From			For the period ended					
						Bank Current	Bank Deposit	Cash	1	2	3	4		
									Rent	Light & heat	Insurance	Materials & consumables	Re	
7	01/04/2019	UKMSA	Mem sub 2019/20	8		24.00								
8	01/04/2019	KYZ Esure	Insurance	3		325.00								
9	02/04/2019	Jewsons	Wood for project x	4		52.00								
10	12/04/2019	Axminster	Lathe	12	y	750.00								
11	01/05/2019	B&W	Shed supplies	4				28.00						
12	02/05/2019	CoOp	Refreshments	6				4.53						
13	15/05/2019	Wilkos	Paint	4				25.00						
14	02/06/2019	CoOp	Milk	6				1.25						
15	25/06/2019	ABC Ltd	Rent	1				150.00	150.00					
16	02/07/2019	CoOp	Tea bags	6				2.65						
17	08/07/2019	Deposit account	Transfer			4,000.00	-4,000.00							
18	25/07/2019	B&W	Shed supplies	4		25.00								25.00

## What is a cash book ?

A cash book is simply the name given to a record of cash often recorded on spreadsheets.

In this template the Receipts and Payments tabs are used to check the balances agree to your bank statements and cash counts.

The analysis of receipts and payments into reason why money came in and went out is used to complete the Receipts and Payments Account.

## How to use this cash book

- 1 After a simple 2 or 3 step Set Up this spreadsheet can be used to record Receipts and Payments for up to 2 bank accounts and 1 cash account which should be more than enough for most Men's Sheds.
- 2 Receipts and payments must be entered for the same period, usually a year, that your accounts will be prepared for. Start a new spreadsheet for each new year, check the UKMSA website for a newer version first.
- 3 Work methodically and enter transactions in strict date order. For each transaction enter the date, who received from/paid to and a brief comment why.

- 4 On both the **Receipts** and **Payments** tabs each entry is analysed into columns (Columns M onwards) to identify why money came in or why it went out. These columns can be renamed on the **Set Up** tab to suit your receipts and payments as required. To populate these columns use column F to identify which column the receipt or payment should be allocated to by entering the relevant column number (Green numbers above column description). If you need to split a receipt or a payment across more than one column do it by splitting the transaction over 2 or more rows.

**WARNING: DO NOT add columns unless you are sure how these link to the final receipts and payment account and know how to add another row and formula in the correct place.**

- 5 If the transaction is the receipt or payment of restricted funds put a Y in column G.
- 6 Finally enter the transaction amount in the correct bank or cash account column - It is very important to do this correctly.
- 7 You must then check your actual bank statement balance and cash count agree to the **Bank and Cash summary** figures calculated from your input.
- 8 If you do not give a reason why any money came in or went out or fail to reconcile the year end bank statement balance suitable warnings will be displayed on the **Shed Accounts** tab and elsewhere. These warnings will disappear when all issues have been fixed.
- 9 On both the **Receipts** and **Payments** tabs you can scroll right to check the "cross check" column. This will either show "looks OK" or "Error" to help you identify any rows where the analysis code may be missing.
- 10 Finally review the **Shed Accounts** to ensure there are no warnings and they appear to make sense. In particular the bank and cash balances on Section B (page 2) should have "OK" under each cash fund.
- 11 If you do have error warning messages the detail and source of these errors are given at the foot of the **Shed Accounts** (rows 158 - 172 after Section C) with some hints on how to correct them.
- 12 **Before you start please take some time to test the functionality of this cash book.**

There are some example entries on both the **receipts** and **payments** tabs. You can change the analysis column by changing the column number in column F. Try it and see what happens. Have a play by deleting an analysis code for a receipt or a payment or both and see what error messages pop up. Change the bank reconciliation figure to see what warning appears on the **Shed Accounts**.

You should also look at the **Bank and Cash Summary** to understand how each balance brought forward plus receipts less payments must equal the balance held at the period/year end. You **MUST** ensure that the bank and cash accounts either agree or are reconciled (differences explained).

#### a Refunds

Refunds can be entered as negative figures so that the refund amount is deducted from the same cost analysis that the original purchase was allocated to.



#### b Transfers between cash and bank accounts

Transfers between cash and/or bank accounts need to be recorded on a single row as + (plus) and - (minus) entries **in columns I, J, K** as appropriate. No analysis is required because the net amount must be zero. You are just transferring cash from one account to another.

All transfers should be recorded on the Receipts tab, enter the + (plus) amount in the account column receiving the transfer and an equal - (minus) amount in the account column making the transfer.

If your Shed is a new CIO preparing accounts for the first time any transfer received from the bank account of a former unincorporated Men's Shed association **IS NOT a transfer between accounts** and should be entered as the receipt of a donation from the unincorporated association. If this is the case see the **Converting to a CIO** tab for explanation.

#### c Restricted Funds

If any receipt or payment relates to restricted funds put a Y in column G. It is important to identify restricted items because unrestricted and restricted funds must be disclosed separately in the accounts. You also need to be able to show restricted funds have been spent appropriately.

#### d Transfers between unrestricted and restricted funds

Restricted funds should never be negative and should be replaced by unrestricted funds if necessary.

Surplus restricted funds can not usually be transferred to unrestricted funds. Specific agreement from the donor of the restricted funds would be required to do that. Unrestricted funds may however be transferred to restricted funds, for example to support a capital purchase part funded by a restricted grant.

Transfers between unrestricted and restricted funds can be shown on the **Shed Accounts** at row 48 "transfers between funds". Any such transfer should be shown as a positive (+) in the fund receiving the transfer and a negative (-) in the fund making the transfer.

The **Shed Accounts** will automatically show a transfer to restricted funds from unrestricted funds if required. You can however overwrite this balancing calculation if you wish to restrict more funds than required.

#### e Endowment Funds

Endowment funds are special funds which must usually be invested to produce income and not actually be spent. It is considered unlikely that any Men's Shed will have endowment funds and accordingly this cashbook **DOES NOT** provide for them.

#### f Accounting for other assets and liabilities

At the end of the financial year/period a statement of assets and liabilities must also be prepared. For most Men's Sheds we would expect to see some tools and equipment. You can estimate the value, there is no need to prepare a detailed valuation. If there are any unpaid bills or expenses the total amount should be disclosed, you do not need to list every unpaid item.

**Please delete the example entries in columns B to K (both Receipts and Payments) before entering your own transactions. Columns L onwards are formulae and should not be deleted.**

Save your cash book spreadsheet with a new name, e.g. [Your Men's Sheds Accounts 2020.xlsx](#) to preserve this copy with the example entries.

Use a new spreadsheet for each accounting period/year. Save a final copy at the period/year end, enter closing balances and comparative figures on the Set Up tab of a new spreadsheet for next period/year.

**NOTE:** Men's Sheds registered as either Limited Liability or Community Interest Companies must, under the Companies Act, prepare annual accounts on the accruals basis. The Receipts and Payments Account produced by this template is not compliant with the accruals basis. Accordingly Men's Sheds registered as companies (Ltd or CIC) will have to prepare annual accounts using a different accounts template which include assets and liabilities and a balance sheet.

**Rounding errors:** It is possible that the final accounts, shown to the nearest pound, could contain "rounding errors". This arises if the overall rounding up and rounding down is unbalanced. To fix try adding a few pence as a receipt or payment to rebalance the final accounts.

**PASSWORD PROTECTION:** The formulae and formatting of this template have been protected to prevent accidental deletion. If you need to unprotect any sheet the password is UKMSA.

**Version 3.50 (Beta)**  
Sunday, January 10, 2021

# Shed Accounting - made easy

A Men's Shed Cash Book and Receipts and Payments Account template

## 3 Step Set Up

### Step 1

Required

### Shed details

<b>Your Shed Name</b>	<input type="text" value="Evesham Men in Sheds"/>
<b>Your Charity or CIO number</b>	<input type="text" value="1188469"/>
<b>Accounting start date</b>	<input type="text" value="27/02/2020"/>
<b>Accounting end date</b>	Period or year end <input type="text" value="31/03/2021"/>
<b>Bank and cash accounts</b>	<input type="text" value="Current account"/>
Optional	<input type="text" value="Deposit account"/>
	<input type="text" value="Cash"/>

## Step 2

Optional

## Account Analysis

### Receipts

<b>1</b>	Membership fees	Annual subs and session fees
<b>2</b>	Donations	Usually unrestricted
<b>3</b>	Grants	Often restricted
<b>4</b>	Sales / event income	Trading income
<b>5</b>	Interest	Interest received
<b>6</b>	Other	Small receipts not fitting elsewhere
<b>7</b>	Sale of assets	and/or investments

### Payments

<b>1</b>	Shed premises costs	Rent, light & heat etc.
<b>2</b>	Insurance	
<b>3</b>	Materials & consumables	Nails, screws, glue, wood
<b>4</b>	Small tools (<£75)	under £25 suggested
<b>5</b>	Repairs and renewals	To the Shed and/or equipment
<b>6</b>	Refreshments & cleaning	Tea, coffee and biscuits
<b>7</b>	Admin/Office costs	Printing, postage & stationery
<b>8</b>	Subscriptions	UKMSA Membership
<b>9</b>	Sundry	Small items not fitting elsewhere
<b>10</b>	Transport Expenses	Spare for your own use
<b>11</b>	Hand and power Tools (>£75)	These rows must only be used for fixed
<b>12</b>	Workshop machines	asset purchases



<b>Current account balance at</b>	<b>26/02/2020</b>	<input type="text"/>
<b>Deposit account balance at</b>	<b>26/02/2020</b>	<input type="text"/>
<b>Cash funds held at</b>	<b>26/02/2020</b>	<input type="text"/>
<b>Total cash funds held at</b>	<b>26/02/2020</b>	<input type="text" value="0.00"/>
<b>Restricted funds held at</b>	<b>26/02/2020</b>	<input type="text"/>
<b>Unrestricted funds held at</b>	<b>26/02/2020</b>	<input type="text" value="0.00"/>
<b>Total bank &amp; cash funds held at</b>	<b>#VALUE!</b>	<input type="text"/>
<b>Looks good</b>		<input type="text" value="0.00"/>







Payment From

Analysis codes: Reason why money went out -DO NOT ADD other "accounts" such as "petty cash"

Date	Who paid to	Why paid	Analysis Code	Restricted funds	Payment From			Analysis codes: Reason why money went out -DO NOT ADD other "accounts" such as "petty cash"												
					Current account	Deposit account	Cash	1	2	3	4	5	6	7	8	9	10	11	12	
								Shed premises costs	Insurance	Materials & consumables	Small tools (<£75)	Repairs and renewals	Refreshments & cleaning	Admin/Office costs	Subscriptions	Sundry	Transport Expenses	Hand and power tools (>£75)	Workshop machines	
02/28/2020	A G Partridge	On Account - (purchases)	7		500.00									500.00						
03/10/2020	A G Partridge	On Account - (purchases)	1		1,000.00			1,000.00												
07/02/2020	A G Partridge	On Account - (purchases)	1		1,061.38			1,061.38												
08/25/2020	Black, Byers & Higson	Lease (shed)	1		500.00			500.00												
08/13/2020	A G Partridge	On Account - (purchases)	9		500.00															
08/14/2020	S G Partridge	Labour expenses	1		420.00			420.00								500.00				
16/10/2020	Black, Byers & Higson	Lease (allotment)	1		60.00			60.00												
10/28/2020	Export & General	Shed Insurance	2		356.42				356.42											
10/30/2020	A G Partridge	On Account - (purchases)	1		1,750.00			1,750.00												
12/08/2020	T Huttleston	Petrol Expenses Claim	9		20.00											20.00				
11/11/2020	foolite	Workshop Machines	12		1,221.98															1,221.98
11/11/2020	foolite	Power tools	11		211.20														211.20	
12/09/2020	foolite	Power tools	11		87.30														87.30	



**Evesham Men in Sheds**  
**Cash Book Summary and Reconciliation**  
**For the period ended 31/03/2021**



**Current account summary**

		£
Opening Balance	as at 27/02/2020	0.00
Receipts and net transfers		15,560.00
Payments		-7,688.28
Closing Balance	as at 31/03/2021	<u><u>7,871.72</u></u>

**Bank Reconciliation**

**Balance per Bank Statement** on **31/03/2021** 7,871.72

Add	Date	Payee / details	Slip ref	£

0.00

Less	Date	Payee / details	Chq No.	£

0.00

**Reconciled balance** 7,871.72

**Difference** 0.00

**Deposit account summary**

	£
Opening Balance	0.00
Net transfers from/(to) current account and other receipts (interest received)	0.00
Payments	0.00
Closing Balance	<u><u>0.00</u></u>

**Cash summary**

	£
Opening cash held	0.00
Unbanked cash receipts	110.00
Cash payments	0.00
Closing cash held	<u><u>110.00</u></u>

**Cash counted by** A G Partridge **On** 24/03/2021 110.00

**Evesham Men in Sheds**  
**Assets retained for the Shed's own use**  
**03/31/2021**



	Quantity	Optional Unit cost £	Optional Total cost £	Optional Unit value £	Required Total value £
<b>Buildings</b>					
1	Portacabin	2	1,000.00	2,000.00	2,000.00
2	Storage area + roofing			1,000.00	1,000.00
3				0.00	0.00
4				0.00	0.00
5				0.00	0.00
			<b>3,000.00</b>		<b>3,000.00</b>
<b>Large items of machinery</b>					
1	Bandsaw, dust extraction			1,300.00	1,300.00
2	Scroll saw			220.00	220.00
3				0.00	0.00
4				0.00	0.00
5				0.00	0.00
6				0.00	0.00
7				0.00	0.00
8				0.00	0.00
9				0.00	0.00
10				0.00	0.00
			<b>1,520.00</b>		<b>1,520.00</b>
<b>Power tools</b>					
1				0.00	0.00
2				0.00	0.00
3				0.00	0.00
4				0.00	0.00
5				0.00	0.00
6				0.00	0.00
7				0.00	0.00
8				0.00	0.00
9				0.00	0.00
10				0.00	0.00
			<b>0.00</b>		<b>0.00</b>
<b>Hand tools</b>					
1				0.00	0.00
2				0.00	0.00
3				0.00	0.00
4				0.00	0.00
5				0.00	0.00
6				0.00	0.00
7				0.00	0.00
8				0.00	0.00
9				0.00	0.00
10				0.00	0.00
			<b>0.00</b>		<b>0.00</b>

Other assets					
1				0.00	0.00
2				0.00	0.00
3				0.00	0.00
4	Fridge, kettle, mugs etc.			100.00	100.00
5				0.00	0.00
6				0.00	0.00
7				0.00	0.00
8				0.00	0.00
9				0.00	0.00
10				0.00	0.00
				<b>100.00</b>	<b>100.00</b>
<b>Total cost and value</b>				<b>4,620.00</b>	<b>4,620.00</b>



**Evesham Men in Sheds**

**1188469**

**Receipts and payments accounts**

**CC16a**

**For the period from**

Period start date  
**02/27/2020**

**To**

Period end date  
**03/31/2021**

**Section A Receipts and payments**

	<b>Unrestricted funds</b> to the nearest £	<b>Restricted funds</b> to the nearest £	<b>Total funds</b> to the nearest £	<b>Last year</b> to the nearest £
<b>Receipts</b>				
Membership fees	10	0	10	0
Donations	100	0	100	0
Grants	15,560	0	15,560	0
Sales / event income	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
<b>Sub total</b> (Gross income for AR)	<b>15,670</b>	<b>0</b>	<b>15,670</b>	<b>0</b>
<b>Asset and investment sales</b>				
Sale of assets	0	0	0	0
Sale of investments	0	0	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total receipts</b>	<b>15,670</b>	<b>0</b>	<b>15,670</b>	<b>0</b>
<b>Payments</b>				
Shed premises costs	4,791	0	4,791	0
Insurance	356	0	356	0
Materials & consumables	0	0	0	0
Small tools (<£75)	0	0	0	0
Repairs and renewals	0	0	0	0
Refreshments & cleaning	0	0	0	0
Admin/Office costs	500	0	500	0
Subscriptions	0	0	0	0
Sundry	520	0	520	0
Transport Expenses	0	0	0	0
<b>Sub total</b>	<b>6,168</b>	<b>0</b>	<b>6,168</b>	<b>0</b>
<b>Asset and investment purchases</b>				
Hand and power Tools (>£75)	299	0	299	0
Workshop machines	1,222	0	1,222	0
<b>Sub total</b>	<b>1,520</b>	<b>0</b>	<b>1,520</b>	<b>0</b>
<b>Total payments</b>	<b>7,688</b>	<b>0</b>	<b>7,688</b>	<b>0</b>
<b>Net of receipts/(payments)</b>	<b>7,982</b>	<b>0</b>	<b>7,982</b>	<b>0</b>
Transfers between funds	0	0	0	0
<b>Cash funds last year end</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash funds this year end</b>	<b>7,982</b>	<b>0</b>	<b>7,982</b>	<b>0</b>

## Section B Statement of assets and liabilities at the end of the period

### Categories

	Unrestricted funds	Restricted funds	Total current Period	Last year
	to nearest £	to nearest £	to the nearest £	to the nearest £
<b>Cash funds</b>				
Current account	7,872	0	7,872	0
Deposit account	0	0	0	0
Cash	110	0	110	0
<b>Total cash funds</b>	<b>7,982</b>	<b>0</b>	<b>7,982</b>	<b>0</b>
(agree balances with receipts and payments account(s))	OK	OK	OK	OK
<b>Other monetary assets</b>				
Stocks/goods for sale			0	
Debtors			0	
			0	
			0	
			0	0
<b>Investment assets</b>				
			0	
			0	
			0	
			0	
			0	0
<b>Assets retained for the Shed's own use</b>				
Buildings	3,000		3,000	
Large items of machinery	1,520		1,520	
Power tools	0		0	
Hand tools	0		0	
Other assets	100		100	
			<b>4,620</b>	<b>0</b>
<b>Liabilities</b>				
Trade creditors			0	
Accrued expenses			0	
			0	
			0	
			0	0

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

Signature

Print Name

Michael Noon

Date of approval

02.11.2021

## Incorporated Association Men's Shed to a Charitable Incorporated Organisation: Considerations

Incorporated associations (UIA) because they are quick and easy to establish. As such they are regulated and governed by their constitution.

is not a legal entity in its own right. It is akin to a partnership where the members are all jointly and severally liable.

Members may decide there is a need for a more formal structure and the benefits of charitable status. Whilst there are many reasons why many choose to become Charitable Incorporated Organisations.

Charitable Incorporated Organisation (CIO) is a legal entity which at law has a separate identity from its members - which is why the members are not personally liable.

To explain some of the legal and accounting issues which arise when the members of a Men's Shed decide to incorporate and registering as CIO is giving in the UKMSA guide "Becoming a CIO".

It is important to note that a CIO cannot be started because it is not a legal entity to start with. What actually happens is the UIA ceases, transfers its assets (including the bank account) to a new CIO. **A new CIO will have to open a new bank account in its own name.**

It is important to follow the legal position. One set of accounts are brought to a close and a new set are started. The 2 should not be run simultaneously. Each should have its own bank account.

The old UIA and the new CIO will co-exist, but only one should be active.

Members should make a decision to transfer their activity and assets (and liabilities) including the bank balance to a new CIO. The old UIA should provide the old account details of the new account (and new CIO status).

There is no rush to date to switch from one to the other and have everything set up in time. There is no urgency and the new CIO should be set up with a new bank account and other matters.

It is not essential, for the UIA to clear any bills first and tidy its own affairs up. If the UIA is in the middle of some fundraising campaign, it may prefer to finish that before transferring over to the CIO. If things are simple a transfer of assets feels tidier.

Members should agree a completion date and move. All furniture and possessions are transferred in a single day and the UIA ceases to exist.

Members should ensure that a receipt is obtained in the CIO's accounts and should appear as a donation from the UIA in the first Receipts and Expenditure Statement. **Assets accounting other assets, such as tools and equipment, transferred are not recorded as a donation. They are recorded as Transferred Assets.**

aring receipts and payments accounts) to worry about who's bill is who's. Up to transfer date use old account  
ereafter just use the new account going forward.

remains open and receives further receipts, perhaps standing orders or grants, you can transfer the new re  
everything paid to the new account as soon as possible and only use the new account for payments out.

**accounts for the members in accordance with its own constitution. These should show the final t  
then show reserves (funds) going to zero.**

and prepare accounts in accordance with the Charities Act. This template has been designed to help you cor