

Registered Charity No. 1192142

Dereham Men's Shed
62A Norwich Street
Dereham
Norfolk
NR19 1AD

Objectives and Activities

The objectives of Dereham Men's Shed (DMS) are to promote social inclusion for the public benefit by engaging adult males aged 18 and over within the Dereham area who may be at risk of social isolation and to relieve the needs of those who are socially excluded by assisting them to integrate in society through the provision of facilities where they can meet to undertake, jointly or individually for

- Creative, physical, or recreational activities
- Learning or passing on skills or knowledge
- Social support.

Further opportunities are undertaken to work in partnership with local groups and organisations to support our community.

DMS is managed by the Trustees. Any member of DMS can volunteer to become a Trustee and their appointment is formalised and approved during a general meeting of the membership.

The DMS Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

Members of Dereham Men's Shed continue to meet on a regular basis. A weekly meeting provides the opportunity for members to meet socially over some refreshments to provide support to each other, make new friends and discuss any topic that might be brought up. Furthermore an additional weekly session has been established which is primarily focused around activities within the workshop.

The service our Shed have been able to offer other groups has started to be recognised and we are slowly becoming more involved with projects across our town. Working in partnership with another local community group we have undertaken a few small projects to help improve communication for residents throughout the town with the installation of the town's heritage information and a number of public notice boards.

Financial Review

Funds held 31/03/2023

Bank account **£8084**

Petty cash **£0**

Income

Membership fees	£670
Donations	£723
Grants	£4600
Sales/events income	£1290
Members refreshments	£543
Other	£0
TOTAL	£7826

Expenditure

Shed premises costs	£889
Insurance	£157
Materials and consumables	£746
Small Tools (<25)	£6
Member's refreshments and Xmas meal.	£325
Admin/office costs	£97
Subscriptions	£42
Sundry	£170
Advertising	£7
Hand and Power Tools (>£25)	£217
Workshop machines (Asset Purchase)	£630
TOTAL	£3286

DMS does not have any debts.

The Trustees believe that they have complied with the objectives of being a charity as stated and are very much aware of ensuring that the wider community benefit from the Shed's activities and not solely the personal benefit that the shed members enjoy.

Financial Operating Model:

Our income is primarily derived from membership fees and contributions from members when attending the weekly meetings. A second source of income is from artefacts made in the workshop and sold at local events particularly spring and summer outdoor fetes as well as Christmas events. Lastly, we receive donations from the local town and district councils when requested to carry out some of the small projects for the town.

The committee increased the annual membership subscription for the calendar year of 2022 back to the pre-pandemic level. The subscription had been reduced during 2021 in light of the minimal activities available to members during the periods of lockdown the country experienced.

Our expenditure is kept to a minimum although some tools and larger items of workshop machinery and a portable dust extraction unit have been procured to equip the workshop for the benefit of members to learn new skills as well as aid the production of artefacts for sale. The management committee did organise and pay the entrance fee for members to visit a local aviation museum; this activity was supported by 50% of our membership.

The agreement reached with our landlord, Dereham Theatre Company, is that we pay a peppercorn rent for the use of their premises in return for support and assistance with the building of sets and other production artefacts required for their theatrical productions.

Structure, Governance and Management

DMS is a Charitable Incorporated Organisation (CIO).

The CIO is governed by a constitution, with charity trustees being elected by members during a General Meeting.

The Trustees are responsible for the governance of the charity and direct how it is managed and run.

Administration Information

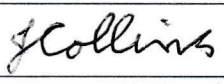
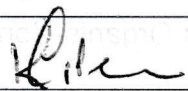
Charity name	Dereham Men's Shed
Registered charity number	1192142
Charity address	Dereham Men's Shed 62A Norwich Street Dereham Norfolk NR19 1AD

Name of the Trustees

Trustee Name	Office	Duration in Office	Appointed by
John Collins	Chair	Whole period	Member's AGM
Ian Gixti	Treasurer	Whole period	Member's AGM
Kevin Green	Secretary	Whole period	Member's AGM
Chris Lambert		Whole period	Member's AGM
Alex Sharp		Whole period	Member's AGM
Howard Martin		Whole period	Member's AGM

Declarations

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

Trustee Name	Signature	Date
John Collins		17/10/2023
Kevin Green		17 Oct 23

Shed Accounting* - made easy

A Men's Shed Cash Book and Receipts and Payments Account template
* suitable for all unincorporated Sheds across the UK, whether registered or not as a charity, and CIOs

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

We have added Receipts and Payments tabs (a "cashbook") to a modified version of the template accounts provided by the Charity Commission in England and Wales. These modifications have been made so that the UKMSA template Receipts and Payments Account is also compliant with the additional disclosure requirements of the Scottish Charity Register and the Charity Commission for Northern Ireland.

The Receipt and Payment tabs are used to automatically complete the Receipts and Payments Account (Section A). To finish your Shed Accounts you will only need to manually enter details, if any, of other assets and liabilities on the Statement of Assets and Liabilities (Section B). 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 and if required submission to your Charity Regulator along with the Trustees' Annual Report (which needs to be prepared separately).

Note: this template IS NOT suitable for Men's Sheds 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 in less total bank payments out should always equal the bank balance. For second and subsequent years the opening balance plus receipts less payments should always equal the bank balance. It is important to check this (Bank and Cash Summary) after entering every bank statement to identify and correct any errors as you go.

What is a cash book ?

A cash book is simply the name given to the record of cash and/or bank receipts and payments. Originally these would have been in physical cash books but today they are often recorded on spreadsheets.

In this template the Receipts and Payment tabs together are the "Cash Book". Totals from these tabs are summarised on the Bank and Cash Summary so you can 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

- 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.
- 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.
- 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.



Scroll down for instructions

Doing this makes reconciliations and finding errors much easier

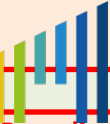
on the Shed Accounts tab

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1	UKMSA	Member Men's Shed																		
2	Cash Book	Payments																		
3																				
4																				
5	Ref	Date	Who paid to	Why paid	Analysis Code	Restricted funds	Bank Current	Bank Deposit	Cash	1	2	3	4	5	6	7	8			
7	1	01/04/2019	UKMSA	Mem sub 2019/20	8		24.00													
8	2	01/04/2019	XYZ esure	Insurance	3		125.00													
9	3	02/04/2019	Jawsons	Wood for project x	4		52.00													
10	4	12/04/2019	Aminster	Lathe	12	y	750.00													
11	5	01/05/2019	B&W	Shed supplies	4				28.00											
12	6	02/05/2019	CoOp	Refreshments	6				4.52											
13	7	15/05/2019	Wilkos	Paint	4				25.00											

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

Register and/or
Send us Feedback

Please let us know if you are using this spreadsheet for your Shed Accounts and would like to receive notification of any updates or fixes. You can also send us feedback, good or bad, likes or dislikes and any requests for new features or updates.

Just send an email to
shedaccounts@ukmsa.org.uk

This is a "Beta" version which UKMSA members may choose to test. A "beta" release is a version that has been tested internally and is being tested by the wider community. It usually has fixes for bugs in the previous version, and has new features that are subject to change and need testing and may have their own bugs or limitations.

Version history

Version 1 (First draft)

Internal first draft not officially circulated

Version 2 (Beta)

Added analysis functionality for Restricted Funds

Added Set Up tab with prior period comparative input option

Fixed CC Receipts and Payments template

Improved instructions

Added conditional formatting to display warnings if accounts unbalanced or bank not reconciled

Added "Converting to a CIO" tab (Text of UKMSA Legal and accounting considerations guidance)

Version 2.10 (Beta)

Worksheets Protected, Password: UKMSA

Bug fixed in error reporting. ABS function used to prevent compensating errors reporting 0 (no error).

Version 3.00 (Beta)

Modified Charity Accounts template for Scottish and Northern Irish Charities

Added comparative column to Statement of Assets and Liabilities and

Added Notes to the Accounts for Scottish Charities (Optional for others)

Comparative dates on set up tab corrected

Error reporting on CC Accounts improved

Improved instructions

Option to rename bank accounts added on Set Up tab

Added Shed Assets tab and instructions about reporting assets and liabilities at the period end

Version 3.10 (Beta)

Minor edits follow peer review suggestions

Added links to charity regulator's receipts and payments accounts packs

Fixed link on payments analysis columns to setup tab, was linking to previous version

Changed name to Shed Accounting (not all Sheds are charities)

Version 3.20 (Beta)

Rearranged payment headings on set up tab

Added automatic calculation for transfer between funds on Receipts and payments account

Version 3.25 (Beta)

Fixed totals on receipts tab for column M onwards - error arises if new row added above row 6

Allow users to add rows on receipts, payments and summary sheets when password protection on

Version 3.30 (Beta)

Corrected formula in cell U5 on payments tab

Corrected formula in cell E75 on setup tab

Various comments and warnings edited/corrected

Spelling checked, minor corrections

Version 3.35 (Beta)

Minor formatting on Shed Accounts fixed

Version 3.50 (Beta) 10/01/2021

Fixed cross cast error reporting on payments tab by adding "Round ,2" function to totals and to final cross check

Repeated as above on Receipts tab JIC

Added warning to top of Receipts and Payment analysis columns not to add an "account" such as petty cash with a comment box of explanation

Numbered the instructions above, added warning at 4 about adding additional columns; these will not link to Shed Accounts without manual input

Added warning at 4 and 12b NOT TO USE ANALYSIS COLUMNS FOR BANK/CASH TRANSFERS - doing so will result in transfers showing as receipts or payments

Added instruction to Shed Accounts. Requirement to link receipts and payment rows if extra columns have been added to receipts or payments tabs

Checked Shed Accounts error reporting fixed (row 168)

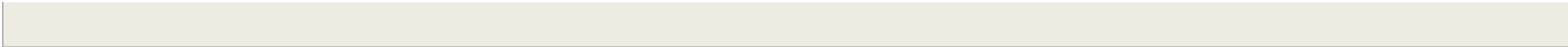
Spelling checked, minor corrections

Added version number to all pages (users have deleted instruction page)

Known issues

Possible rounding error on Shed Accounts

Men don't read instructions



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

Your Shed Name	Dereham Men's Shed	
Your Charity or CIO number	1192142	
Accounting start date		01/04/2022
Accounting end date	Period or year end	31/03/2023
Bank and cash accounts	Current account	
Optional	Deposit account	
	Cash	

Step 2

Optional

Account Analysis

Receipts

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

Payments

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

Instructions

These details will appear on the **Shed Accounts** to identify your Shed and the accounting period which you are reporting on.

If you have one, unregistered charities can delete / leave blank.

Either your start date or the day immediately after your last accounts.

Usually a month end - your first accounts can be for a shorter or longer period to reach a convenient date (year end) of your choice.

Optional, you may name your bank account or change the descriptions

or Petty Cash / Cash Tin

Think about why money comes in and why money goes out. You may use the suggested reasons or amend the lists to suit your own Shed.

There are no specific rules about what you must include here.

Donations include collections (e.g. supermarket bag packing). Grants are usually restricted, but some can be for "core costs". Do not included asset sales, see below.

X

Refunds for returned goods for example but see option below. Sale of a machine or other piece of equipment previously used.

Y

X

There are no specific rules about what you must include here.

All costs associated with providing the physical shed/work space.

Refunds for returned items can be entered as a negative number. Replacements should go to repairs and renewals below. Includes replacing broken or lost small tools .

Y

Z

Z

Stationery, printing, telephone, postage, computer software etc.

Blank for your own use if required (optional).

Fixed assets are items used and kept from year to year. Small items are often ignored and it is up to you to decide what £ level is small.

Step 3

only required
if applicable -->

Prior period figures

If this is your second or subsequent period complete the following.

Prior Period Accounting start date 01/04/2021

£

Receipts

Membership fees	485.00
Donations	437.91
Grants	0.00
Sales / event income	209.00
Membership Refreshments and xmas Meal	754.45
Other	35.10
Sale of assets	0.00
Total receipts for period ended 31/03/2022	1,921.46

Payments

Shed premises costs	122.06
Insurance	
Materials & consumables	35.96
Small tools (<£25)	0.00
Repairs and renewals	0.00
Members Refreshments and Xmas Meal	348.30
Admin/Office costs	150.94
Subscriptions	62.00
Sundry	219.99
Advertising	50.18
Hand and power Tools (>£25)	
Workshop machines	79.99
Total payments for period ended 31/03/2022	1,069.42

Surplus / (deficit) for prior period 852.04

Check this agrees to your last accounts

Check this agrees to your last accounts

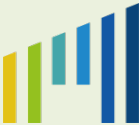
Check this agrees to your last accounts

Current account balance at	31/03/2022	3,444.87	Include the pennies
Deposit account balance at	31/03/2022	0.00	Include the pennies
Cash funds held at	31/03/2022	62.43	Include the pennies
Total cash funds held at	31/03/2022	3,507.30	Check this agrees to your last accounts
Restricted funds held at	31/03/2022	0.00	
Unrestricted funds held at	31/03/2022	3,507.30	Check this agrees to your last accounts
Total bank & cash funds held at	31/03/2021	2,655.26	Total cash funds brought forward from earlier period, note the DATE
Looks good		0.00	This must be blank / zero
Version 3.50 (Beta) 10/01/2021			

Dereham Men's Shed Cash Book Receipts				For the period ended31-Mar-23				Analysis codes: Reason why money came in - DO NOT ADD other "accounts" such as "petty cash"										Cross check	Error count								
				Receipt to				1234567																			
Ref	Date	Who received from	Why received	Analysis Code	Restricted funds	Current account	Deposit account	Cash	Membership fees	Donations	Grants	Sales / event income	Membership Refreshments	Other	Sale of assets												
1	06/04/2022	Members	Teas/coffees at Meeting	5				15.00					15.00				Looks OK										
2	06/04/2022	Brian Mann	Membership Fee for 2022	1				20.00	20.00								Looks OK										
3	12/04/2022	Cash from Fete Event	Sale of items	4				66.00				66.00					Looks OK										
4	13/04/2022	Petty Cash Banked	Transfer between cash and bank			115.00		-115.00									Looks OK										
5	13/04/2022	Mark Baldwin	Membership Fee for 2022	1				20.00	20.00								Looks OK										
6	13/04/2022	Members	Teas/coffees at Meeting	5				7.00					7.00				Looks OK										
7	13/04/2022	CAN/Mandrake Accountants	Sale of items	4				130.00				130.00					Looks OK										
8	13/04/2022	Tesco	Donation from March Book table	2				451.37		451.37							Looks OK										
9	19/04/2022	Petty Cash Banked	Transfer between cash and bank			605.00		-605.00									Looks OK										
10	20/04/2022	Members	Teas/coffees at Meeting	5				16.00					16.00				Looks OK										
11	23/04/2022	Cash from Fete Event	Sale of items	4				91.00				91.00					Looks OK										
12	25/04/2022	Petty Cash Banked	Transfer between cash and bank			125.00		-125.00									Looks OK										
13	27/04/2022	Members	Teas/coffees at Meeting	5				15.00					15.00				Looks OK										
14	27/04/2022	Cash	Sale of items	4				5.00				5.00					Looks OK										
15	28/04/2022	Dereham Town Council	Grant for setting up the Shed	3		1,000.00					1,000.00						Looks OK										
16	03/05/2022	Kiri S-Clarke (Via K Green)	Payment re furniture refurb	4		20.00						20.00					Looks OK										
17	04/05/2022	Cash from visitor to DMS	Sale of items	4				50.00				50.00					Looks OK										
18	11/05/2022	Petty Cash Banked	Transfer between cash and bank			60.00		-60.00									Looks OK										
19	11/05/2022	Stephen Watts	Membership Fee 2022	1				20.00	20.00								Looks OK										
20	11/05/2022	Cash	Sale of items	4				10.00				10.00					Looks OK										
21	11/05/2022	Members	Teas/coffees at Meeting	5				24.00					24.00				Looks OK										
22	18/05/2022	K Green re Members	Teas/coffees at Meeting	5		12.00							12.00				Looks OK										
23	18/05/2022	K Green Re Sales	Sale of Items on Dereham Day	4		100.00						100.00					Looks OK										
24	27/05/2022	Easy Fundraising	Raised from internet purchases	2		30.62				30.62							Looks OK										
25	01/06/2022	Members	Teas/coffees at Meeting	5				45.70					45.70				Looks OK										
26	01/06/2022	Member	Sale of wood	4				25.00				25.00					Looks OK										
27	01/06/2022	John Payne	Membership fee for 2022	1				15.00									Looks OK										
28	04/06/2022	Petty Cash Banked	Transfer between cash and bank			110.00		-110.00	15.00								Looks OK										
29	04/06/2022	Cash from Fete Event	Sale of items	4				28.00				28.00					Looks OK										
30	07/06/2022	Easy Fundraising	Raised from internet purchases	2		33.83				33.83							Looks OK										
31	08/06/2022	Members	Teas/coffees at Meeting	5				10.00					10.00				Looks OK										
32	08/06/2022	Ralph Taylor	Membership Fee for 2022	1				10.00	10.00								Looks OK										
33	15/06/2022	Members	Teas/coffees at Meeting	5				13.00					13.00				Looks OK										
34	17/06/2022	Petty Cash Banked	Transfer between cash and bank			60.00		-60.00									Looks OK										
35	22/06/2022	Members	Teas/coffees at Meeting	5				13.00					13.00				Looks OK										
36	22/06/2022	Cash	Sale of items	4				12.00				12.00					Looks OK										
37	29/06/2022	David Varns	Membership Fee for 2022	1				10.00	10.00								Looks OK										
39	29/06/2022	Cash	Sale of items	4				18.00				18.00					Looks OK										
40	29/06/2022	Members	Teas/coffees at Meeting	5				8.00					8.00				Looks OK										
41	30/06/2022	Petty Cash Banked	Transfer between cash and bank			65.00		-65.00									Looks OK										
42	06/07/2022	Members	Teas/coffees at Meeting	5				11.00					11.00				Looks OK										
43	13/07/2022	M Montgomery	Membership Fee 2022	1				10.00	10.00								Looks OK										
44	13/07/0202	Members	Teas/coffees at Meeting	5				20.00					20.00				Looks OK										
45	14/07/2022	Petty Cash Banked	Transfer between cash and bank			45.00		-45.00									Looks OK										
46	20/07/2022	Members	Teas/coffees at Meeting	5				9.00					9.00				Looks OK										
47	17/08/2022	Members	Teas/coffees at Meeting	5				47.00					47.00				Looks OK										
48	19/08/2022	Petty Cash Banked	Transfer between cash and bank			60.00		-60.00									Looks OK										
49	23/08/2022	Easy Fundraising	Raised from internet purchases	2		48.53				48.53							Looks OK										
50	24/08/2022	Members	Teas/coffees at Meeting	5				6.00					6.00				Looks OK										
51	31/08/2022	Members	Teas/coffees at Meeting	5				6.00					6.00				Looks OK										
52	07/09/2022	Members	Teas/coffees at Meeting	5				4.00					4.00				Looks OK										
53	07/09/2022	Cash	Sale of items	4				6.00				6.00					Looks OK										
54	05/10/2022	Members	Teas/coffees at Meeting	5				33.57					33.57				Looks OK										
55	06/10/2022	Petty Cash Banked	Transfer between cash and bank			45.00		-45.00									Looks OK										
56	19/10/2022	K Green re Ken Stimpson	Membership Fee 2022	1		5.00			5.00								Looks OK										
57	28/10/2022	K Green re Jack Hubbard	Membership Fee 2023	1		5.00											Looks OK										
58	28/10/2022	K Green re sale of artefact	Sale of artefact	4		5.00						5.00					Looks OK										
59	28/10/2022	K Green re repair planer	Repair to a planer	4		5.00						5.00					Looks OK										
60	31/10/2022	Toftwood Flower club	Payment for steps	4				20.00				20.00					Looks OK										
61	02/11/2022	Members	Teas/coffees at Meeting	5				47.00					47.00				Looks OK										
62	04/11/2022	Petty Cash Banked	Transfer between cash and bank			70.00		-70.00									Looks OK										
63	09/11/2022	Members	Teas/coffees at Meeting	5				9.00					9.00				Looks OK										
64	15/11/2022	Black Swan Group	Refund Wood for Bar	4		344.68					344.68						Looks OK										
65	15/11/2022	Amazon	Raised from internet purchases	2		7.78				7.78							Looks OK										
66	17/11/2022	Members	Teas/coffees at Meeting	5				11.00					11.00				Looks OK										
67	22/11/2022	Easy Fundraising	Raised from internet purchases	2		45.65				45.65							Looks OK										

DO NOT DELETE THIS LINE Copy and paste if additional rows are required or existing ones are corrupted																			
Copy and paste this ENTIRE row																			
Version 3.50 (Beta) 10/01/2021																			

Dereham Men's Shed				31-Mar-23			Analysis codes: Reason why money went out -DO NOT ADD other "accounts" such as "petty cash"															Cross check
Cash Book Payments				Payment From			1	2	3	4	5	6	7	8	9	10	11	12				
Ref	Date	Who paid to	Why paid	Analysis Code	Restricted funds	Current account	Deposit account	Cash	Shed premises costs	Insurance	Materials & consumables	Small tools (<£25)	Repairs and renewals	Membership refreshments and Xmas meal	Admin/ Office costs	Subscriptions	Sundry	Advertising Material	Hand and power Tools	Workshop machines		
1	29/4/22	UKMSA	CDMS 18 Annual subscription	8		30.00										30.00						
2	29/4/22	Kevin Green	CDMS 23 Photos for display board	10		7.35												7.35				
3	29/4/22	Kevin Green	CDMS 24 Materials to make stomp rockets	3		20.56					20.56											
4	29/4/22	H Martin	CDMS 25 reimbursed purchase of Bench Sander	12		99.99														99.99		
5	29/4/22	H Martin	CDMS 25 Postage for Purchase Bench Sander	7		3.95									3.95							
6	25/4/22	TSO HOST	CDMS 26 Domian renewal and ID protection	7		8.34									8.34							
7	11/5/22	H Martin	CDMS 27 reimbursed purchase of Crosscut Mitre	12		199.98														199.98		
8	11/5/22	H Martin	CDMS 27 reimbursed purchase of Mitre stand	12		39.99														39.99		
9	11/5/22	H Martin	CDMS 27 reimbursed purchase sanding paper/white sprit	3		14.01					14.01											
10	11/5/22	H Martin	CDMS 28 reimbursed purchase Ducting reducer for machines	11		6.59													6.59			
11	11/5/22	H Martin	CDMS 29 reimbursed purchase of Saw Table	12		169.98														169.98		
12	12/5/22	Zurich Insurance	CDMS 31 Renewal of Annual Insurance premium	2		157.00				157.00												
13	1/6/22	Richard Millett	CDMS 30 Reimbursement materials for stomp Rockets	3		33.32					33.32											
14	1/6/22	H Martin	CDMS 32 Materials for Bookcase	3				39.40														
15	11/6/22	H Martin	CDMS 32 Reimbursement H Martin re Howdens doors	1		215.98			215.98													
16	11/6/22	H Martin	CDMS 32 Reimbursement H Martin re Milwaukee twin set	11		209.99													209.99			
17	11/6/22	I Grixti	CDMS 32 Reimbursement I Grixti re 2 x Arbor workbenches	1		469.20			469.20													
18	22/6/22	Richard Millett	CDMS 33 Reimbursement R Millett re Router bit set	4		6.00						6.00										
19	6/7/22	H Martin	CDMS 34 Reimbursement H Martin re door bolts	1		11.00			11.00													
20	13/7/22	H Martin	CDMS 35 Reimburse H Martin re Donation to Wymondham Seminar	9		20.00											20.00					
21	14/7/22	R Millett	CDMS 37 Reimburse R Millett re Ink	7		25.00									25.00							
22	4/8/22	I Grixti	CDMS 36 Reimburse I Grixti re PPE for workshop	3		17.44					17.44											
23	4/8/22	H Martin	CDMS 38 Reimburse materials for bookcase	3		12.75					12.75											
24	16/8/22	Paragon Internet Group	CDMS 39 Renewal of Annual SSL website Certificate	7		59.99									59.99							
25	28/8/22	H Martin	CDMS 41 Reimburse H Martin Materials for repair solar light	3		4.75					4.75											
26	31/8/22	H Martin	CDMS 40 Reimburse H Martin Materials for bookcase	3		14.96					14.96											
27	27/9/22	H Martin	CDMS 42 Reimburse H Martin fixings for garden club steps	3		6.25					6.25											
28	27/9/22	S Watts	CDMS 43 Reimburse S Watts materials for garden club steps	3		6.48					6.48											
29	5/10/22	K Green	CDMS 44 Fees paid for DMS members to attend Event	6		112.00																
30	2/11/22	H Martin	CDMS 45 Re Wood for York House Bar	3		150.00					150.00				112.00							
31	2/11/22	Howdens	CDMS 46 Cabinets and worktop for York House Bar	3		237.72					237.72											
32	4/11/22	H Martin	CDMS 47 Hoover bags for workshop	3		12.99					12.99											
33	4/11/22	H Martin	CDMS 49 Key cut	1		4.00			4.00													
34	9/11/22	I Grixti	CDMS 48 Disposable Gloves and Aprons for workshop	3		24.99					24.99											
35	9/11/22	I Grixti	CDMS 50 Purchase COSHH Cabinet	1		188.89			188.89													
36	15/11/22	I Grixti	CDMS 51 Memorial Plaque	3		29.49					29.49											
37	15/11/22	H Martin	CDMS 52 Router Bit	3		3.02					3.02											
38	27/11/22	R Millett	CDMS 53 Materials for Vinyl Cutter	3		26.97					26.97											
39	1/12/22	I Grixti	CDMS 54 Reimburse re DMS Xmas lunch	6		200.00									200.00							
40	1/12/22	Howdens	CDMS 56 Materials for york house bar	3		31.28					31.28											
41	1/12/22	Anglian Water	CDMS 55 RE Grant for household support R Millett	9	y	50.00											50.00					
42	2/12/22	Ideal Dereham News	CDMS 55 RE Grant for household support Karl Utilities top up	9	y			50.00									50.00					
43	16/12/22	H Martin	CDMS 57 Materials for York House Bar	3		11.06					11.06											
44	4/1/23	R Millett	CDMS 58 Refreshments for weekly meetings	6		12.98									12.98							
45	18/1/23	H Martin	CDMS 59 Materials and consumables for workshop	3		38.91					38.91											
46	1/2/23	H Martin	CDMS 60 New chuck for Wood Lathe	12		119.95														119.95		
47	1/3/23	East Anglian Air Ambulance	CDMS 61 Cheque 00005 - Donation to East Anglian Air Ambulance	9		50.00											50.00					
48	1/3/23	aboutDereham	CDMS 62 Annual Membership fee	8		12.00										12.00						
49	16/3/23	R Joscelyne	CDMS 63 Sanding sealer	3		9.50					9.50											
50																						
88																						
89																						
90																						
91																						
92																						
93																						
94																						
95																						
96																						
97																						
98																						
99																						
100																						
If you need more rows add them above this row and copy formulae from below																						
						3,196.60	0.00	89.40	889.07	157.00	745.85	6.00	0.00	324.98	97.28	42.00	170.00	7.35	216.58	629.89		
Identified as restricted (Y in column G)									0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00		
Unrestricted									889.07	157.00	745.85	6.00	0.00	324.98	97.28	42.00	70.00	7.35	216.58	629.89		
DO NOT DELETE THIS LINE Copy and paste if additional rows are required or existing ones are corrupted																						
Copy and paste this ENTIRE row																				Looks OK		



You can work to any closing date of your choice during the period, e.g. month or quarter ends.

Current account summary

£

Opening Balance

as at 01/04/2022

3,444.87

Receipts and net transfers

7,799.76

Payments

-3,196.60

Closing Balance

as at 31/03/2023

8,048.03

Bank Reconciliation

4032.04

£

Balance per Bank Statement

on 31/03/2023

8,048.03

Add

Date

Payee / details

Slip ref

£

0.00

Less

Date

Payee / details

Chq No.

£

0.00

Reconciled balance

8,048.03

Difference

0.00

From last year as entered on Set up tab

Per Column I on Receipts Tab

Per Column I on Payments Tab

Agree or reconcile this to the bank statement below

Enter balance from bank statement at period end date
If there is a difference identify the reason(s) why below

List any receipts in cash book not on bank statement by period end and/or make appropriate corrections to entries on Receipts tab for items on bank statement.

List any cheques and other payments in cash book not on bank statement by period end date and/or make appropriate corrections to entries on Payments tab for items on bank statements

Looks Good

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

0.00

From last year as entered on Set up tab

Per Column J on Receipts Tab

Per Column I on Payments Tab
This may be nil if only payments are to current account

Closing balance must equal bank statement balance

Cash summary

£

Opening cash held

62.43

Unbanked cash receipts

26.97

Cash payments

-89.40

Closing cash held

0.00

Cash counted by

Ian Grixiti Treasurer

On

31/03/2023

0.00

Note: Cash can not be negative

Any difference should be investigated, corrected or written off as appropriate.

Dereham Men’s Shed
Assets retained for the Shed’s own use
31/03/2023



	Quantity	Optional Unit cost £	Optional Total cost £	Optional Unit value £	Required Total value £
Buildings					
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
			0.00		0.00
Large items of machinery					
1	Band saw	1	0.00		0.00
2	Bench drill	1	0.00		0.00
3	Woodwork lathe	2	0.00		0.00
4	Scheppach Belt and disc sander	1	99.99	99.99	99.99
5	Erbauer Cross cut Mitre Saw and Stand	1	239.97	239.97	239.97
6	Einhell Table Saw	1	169.98	169.98	169.98
7	Compressor	1	0.00		0.00
8			0.00		0.00
9			0.00		0.00
10			0.00		0.00
			509.94		509.94
Power tools					
1	Drills	6	0.00		0.00
2	Sanders	7	0.00		0.00
3	Jigsaws	2	0.00		0.00
4	Planers	2	0.00		0.00
5	Routers, Router table Extension x 1 Router table x 1	2	0.00		0.00
6	Multi-tools	1	0.00		0.00
7	Glue and heat guns	1	0.00		0.00
8	Milwaukee Twin kit Drill and impact driver	1	209.99	209.99	209.99
9	Grinders	5	0.00		0.00
10	Soldering Irons	5	0.00		0.00
			209.99		209.99
Hand tools					
1	Hand saws		0.00		0.00
2	Hammers		0.00		0.00
3	Chisels & other woodwork tools		0.00		0.00
4	Screwdrivers and hex keys		0.00		0.00
5	Pliers		0.00		0.00
6	Boxed tool kits (tool sets)		0.00		0.00
7	Files		0.00		0.00
8	Clamps		0.00		0.00
9	Levels, tapes, measuring and marking tools		0.00		0.00
10	Other hand tools		0.00		0.00
			0.00		0.00
Other assets					
1	2 x 8’ Arbor Workbenches	2	234.60	234.60	469.20
2	Wood Lathe Chuck	1	119.95	119.95	119.95
3	Wall heater	2	0.00		0.00
4	Fridge, kettle, mugs and 2 Trestle tables		0.00		0.00
5	Gazebo	1	219.99	176.00	176.00
6	COSHH Cabinet	1	188.89	188.89	188.89
7	Vacuum Cleaner	2	0.00	0.00	0.00
8	Vinyl Cutter - Roland	1	0.00	0.00	0.00
9	HP Laptop PC’s	6	0.00	0.00	0.00
10	Titan Wet and Dry Vacuum	1	79.99	64.00	64.00
			1,078.02		1,018.04
Total cost and value			1,797.95		1,737.97

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This sheet is unprotected so you can edit it to suit your own purposes.
Do note however that the group headings and sub totals in column H are
linked to rows 78 to 82 on the **Shed Accounts**.

UKMSA recommends that Men's Sheds maintain a record (list) of tools
and machinery and other assets. This can be used to ensure adequate
insurance cover is obtained and assist with any claims. It will also help
with completing the "Assets retained for the charity's own use" box in
Section B Statement of Assets and Liabilities of the **Shed Accounts**.

UKMSA also recommends that Men's Sheds make a photographic record
of their Shed contents which could prove helpful in the event of an
insurance claim.

All assets belonging to the Shed should be listed, including donated tools
and equipment, and not just items actually purchased.

On the Statement of Assets and Liabilities the "value", not original cost,
of assets held should be given. This can be estimated and recorded here
using any reasonable method. These values should be reviewed and
updated at least annually.

Large more valuable items should be listed individually, while small value
items can be grouped. For example hand tools could be listed by
category.

You may wish to set a limit for individual items to be listed. UKMSA
suggest this should be somewhere between £50 and £100 per item or
set.



Dereham Men's Shed		1192142	
Receipts and payments accounts			
For the period from	Period start date	To	Period end date
	01/04/2022		31/03/2023

CC16a

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £
Receipts				
Membership fees	670	0	670	485
Donations	723	0	723	438
Grants	1,000	3,600	4,600	0
Sales / event income	1,290	0	1,290	209
Membership Refreshments	543	0	543	754
Other	0	0	0	35
Sub total (Gross income for AR)	4,227	3,600	7,827	1,921
Asset and investment sales				
Sale of assets	0	0	0	0
Sale of investments	0	0	0	0
Sub total	0	0	0	0
Total receipts	4,227	3,600	7,827	1,921
Payments				
Shed premises costs	889	0	889	122
Insurance	157	0	157	0
Materials & consumables	746	0	746	36
Small tools (<£25)	6	0	6	0
Repairs and renewals	0	0	0	0
Membership refreshments and Xmas meal	325	0	325	348
Admin/Office costs	97	0	97	151
Subscriptions	42	0	42	62
Sundry	70	100	170	220
Advertising Material	7	0	7	50
Sub total	2,340	100	2,440	989
Asset and investment purchases				
Hand and power Tools (>£25)	217	0	217	0
Workshop machines	630	0	630	80
Sub total	846	0	846	80
Total payments	3,186	100	3,286	1,069
Net of receipts/(payments)	1,041	3,500	4,541	852
Transfers between funds	0	0		
Cash funds last year end	3,507	0	3,507	2,655
Cash funds this year end	4,548	3,500	8,048	3,507

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 £
Cash funds				
Current account	4,548	3,500	8,048	3,445
Deposit account	0	0	0	0
Cash	0		0	62
Total cash funds	4,548	3,500	8,048	3,507
(agree balances with receipts and payments account(s))	OK	OK	OK	OK
Other monetary assets				
Stocks/goods for sale			0	
Debtors			0	
			0	
			0	
			0	
			0	
			0	
			0	
Investment assets				
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Assets retained for the Shed's				

All looks OK

Prior year appears balanced which is good

The current account is reconciled which is good

There is a positive cash balance which is good

The accounts appear balanced which is good

All receipts have been analysed which is good

All payments have been analysed which is good

There is a positive or nil balance on restricted funds which is good

Remember to review the accounts to make sure they make sense

The Rows here are per the columns on the **receipts** tab

These can be changed to suit your Shed on the **setup** tab

If you have added any **new** columns to the receipts tab you will need to link them to here by either adding new rows or editing the existing formulae

Automatic calculation

Will auto correct if next row used

Sale of any investments will require manual entry to complete

Automatic calculation

Automatic calculation

The Rows here are per the columns on the **payments** tab

These can be changed to suit your Shed on the **setup** tab

If you have added any **new** columns to the payments tab you will need to link them to here by either adding new rows or editing the existing formulae

Automatic calculation

Column V on payments tab

Column W on payments tab

Automatic calculation

Automatic calculation

Automatic calculation - can be manually overwritten in cell H48

From Set Up tab

Automatic calculation

NOTE: This is not the same as a Balance Sheet

Only the cash funds need to balance

Funds on deposit will be allocated to restricted funds first, this can be changed by deleting the entry in cell H57

NOTE the OKs - they indicate that the numbers are balanced and agree to the Receipts and Payments account above.

These sections require manual entry

Monetary assets means something that will be converted into money for example:

Stock or Goods for resale and/or

Debtors (someone who owes you money)

AND it is more likely than not that you will receive payment

Automatic calculation

Unlikely that you will have any investments

Automatic calculation

own use				
Buildings		0		0
Large items of machinery		510		510
Power tools		210		210
Hand tools		0		0
Other assets		1,018		1,018
				1,738
Liabilities				
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		Date of approval
John Collins		John Collins		10/05/2023
Ian Gixti		Ian Gixti		10/05/2023

Estimate the VALUE of assets which belong to your Shed.

You can either use the **Shed Assets** tab to keep a record of the tools and machines you have or manually overwrite the entries here with your own estimates.

Assets purchased with restricted grants should be shown in the restricted column (Column H).

Automatic calculation

Enter details of amounts owed to others e.g.

Unpaid bills / trade creditors at the period end

Totals can be given, you do not need to list every single item

Automatic calculation

ADD SIGNATURE NAME(s) and DATE. PRINT the accounts. If you are required to file these with your Charity Regulator you will need to file a pdf copy. The filed copy does not required a physical signature but must have a signatory name and be dated.

Scottish Charities are also required to complete notes to the accounts, see Section C below

Notes to the accounts are not required by the Charity Commissions for England and Wales and Northern Ireland, although if notes would help the reader to understand the accounts better, they should be added.

The OSCR (Scottish Charity Regulator) however does appear to require the following to be completed.

The print area for this page is set to print sections A and B only, if you require Section C either print it separately or delete these rows and reset the print area. Select Page Layout menu tab, Print Area option.

Section C Notes to the Accounts

C1 Nature and purpose of funds <i>(may be stated on analysis of funds worksheets)</i>					
	Type of activity or project supported	Individual / institution	Number of grants made		£
C2 Grants					
	Total				- 0
C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)				X
	Authority under which paid				£
C3b Trustee remuneration - details					
C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)				X
			Number of trustees		£
C4b Trustee expenses - details					
C5 Transactions with trustees and connected persons	Nature of relationship		Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C6 Other information					

Guidance notes from the Scottish Charity Regulator

The nature and purpose of the different funds held by the charity, including any restrictions on their use.

UKMSA note: If you have restricted funds explain why; where did the funds come from? what are they for? And confirm what you have done with them. If there are any restricted cash funds at the year end explain what will happen to them.

The number and amount of any grants **paid out** by the charity; the type of activity or project supported by those grants and whether they were paid out to an individual or an organisation.

UKMSA note: We do expect many, if any, Men's Sheds will be awarding grants to other charities.

The amount of remuneration paid to a charity trustee or person connected to a charity trustee. The note must also state the authority under which that remuneration was paid (e.g. the provision under section 67 of the Act and a decision of the charity trustees taken at a meeting on a specified date). See Section 5 of OSCR's Guidance for Charity Trustees. If no remuneration was paid to a charity trustee or someone connected to a charity trustee, this must be stated.

UKMSA note: We would not expect any trustees to receive remuneration (payment for their services), this does not include expenses see C4a and b below.

The total amount of expenses, if any, paid to charity trustees and the number of charity trustees receiving expenses. If no expenses were paid to charity trustees **this must be stated**.

UKMSA note: Expenses are for example travel and subsistence costs and **do not** include reimbursement for purchases made on behalf of the Shed.

The nature of any transactions between the charity and any charity trustee or person connected to a charity trustee (a connected person). For example, a charity trustee purchasing an asset from the charity or a charity paying a firm for services such as professional advice where a charity trustee has a substantial interest in the firm.

This note must include:

- the nature of the relationship
- the nature and amount of the transaction
- any outstanding balances at the financial year end.

Any further information required to reasonably assist the reader to understand the statement of accounts.

UKMSA note: For example if you receive a large grant towards the year end which will be spent in the next financial period you may wish to explain that is why there appears to be a large surplus. In the following year you could then explain the large deficit arises from spending the funds provided in the previous period/year. Think about what question(s) someone reading the accounts may ask and try to answer them before they need to.

If the Charity Accounts displays a "WARNING DO NOT FILE" message above you can trace the error(s) below				
Error source	Error £	Error message	Error Location tab	Comment
Opening balances	0.00	Looks OK	Set Up	
Bank reconciliation	0.00	Looks OK	Bank Summary	
Negative cash	0.00	Looks OK	Cash Summary	
Receipts analysis	0.00	Looks OK	Receipts	
Payments analysis	0.00	Looks OK	Payments	
Restricted funds negative	0.00	Looks OK	Restricted payments exceed receipts	
Error score	0.00	That's very cool WELL DONE		Version 3.50 (Beta) 10/01/2021

Converting an Unincorporated Association Men’s Shed to a Charitable Incorporated Organisation:
Legal and Accounting Considerations

Men’s Sheds often start as unincorporated associations (UIA) because they are quick and easy to establish. As such they are regulated and governed by the rules they set themselves - through their own constitution.

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

As the Shed grows however the members may decide there is a need for a more formal structure and the benefits of charitable status. Whilst there are many different legal structures to choose from, this is where many choose to become Charitable Incorporated Organisations.

A 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 liable for its debts.

The purpose of this help sheet is to explain some of the legal and accounting issues which arise when the members of a Men’s Shed decide to change legal status. Specific information about the legal status and registering as CIO is given in the UKMSA guide “Becoming a CIO”.

An UIA can not “convert” to a CIO because it is not a legal entity to start with. What actually happens is the UIA ceases, transfers its assets (and liabilities) to a new CIO and the CIO starts. This is why the new CIO will have to open a new bank account in its own name.

The accounting records should follow the legal position. One set of accounts are brought to a close and a new set are started. The 2 should never be mixed and separate accounts should be prepared for each.

For a while the two bodies (UIA and CIO) will co-exist, but only one should be active.

When the members of an UIA make a decision to transfer their activity and assets (and liabilities) including the bank balance to a new CIO they will need to decide when to do so and advise anyone using the old account details of the new account (and new CIO status).

The best advice is to pick a clear date to switch from one to the other and have everything set up in time. There is no urgency and the new CIO can be dormant for some time if need be while arranging a new bank account and other matters.

It would be good practice, but 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 activity with financial consequences, such as a fundraising campaign, it may prefer to finish that before transferring over to the CIO. If things are simple a transfer can be done at any convenient time, although a month end always feels tidier.

Think of it being like a house move, choose a completion date and move. All furniture and possessions are transferred in a single day and thereafter you don’t return to the old house.

The cash funds transferred is a receipt in the CIO’s accounts and should appear as a donation from the UIA in the first Receipts and Payments Account. Under Receipts and Payments accounting other assets, such as tools and equipment, transferred are not recorded as a donation. They should however be included on the list of Shed Assets.

There is no need (if you are preparing receipts and payments accounts) to worry about who’s bill is who’s. Up to transfer date use old account, on transfer day transfer funds (close old account) and thereafter just use the new account going forward.

If for any reason the old account remains open and receives further receipts, perhaps standing orders or grants, you can transfer the new receipts as and when received. You should however seek to get everything paid to the new account as soon as possible and only use the new account for payments out.

The old UIA should draw up accounts for the members in accordance with its own constitution. These should show the final transfer as a donation to the CIO and the accounts should then show reserves (funds) going to zero.

The new CIO must keep records and prepare accounts in accordance with the Charities Act. This template has been designed to help you comply with those requirements.

