



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

Report of the trustees for the year ending 31 March 2025

The Governors of Dereham Men's Shed Charity present their annual report and audited accounts for the year ended 31 March 2025 and confirm they comply with the requirements of the Charities Act 2011.

Our Aims

Our Shed is a member of the UK Men Shed Association. The UKMSA provides advice and support to help us run a successful Shed.

We aim to support men within the town of Dereham and its surrounding villages in Norfolk by providing a welcoming environment within our Shed for members to come together, relax, and make friends. Our Shed offers time to sit and chat as well as participate in practical activities within our small workshop, for the benefit of themselves and/or the local community.

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

Our Shed has both a communal area and a separate small workshop. This enables the creativity of individuals who are more practically minded, and allows others to enjoy the camaraderie of others in a relaxed atmosphere.

The workshop has continued to expand through the acquisition of an increasing range of power tools along with the procurement of infrastructure items to assist keeping the workshop as a safe environment in which to work.

Socially members continue to meet on a regular basis. There is a weekly meeting where members talk over some refreshments while providing support to each other, discuss any topic that might be brought up, and welcome the occasional organised presentation.

Those members who are more practically minded there are 3 weekly workshop sessions which continue to be well supported. Within the workshop members can make artefacts, using recycled materials where possible, to sell at fetes throughout the year to help our bank balance, and also make and repair items as requested from members of the local community.

Support to the local community this year included

- The making and installation of notice boards for local villages.
- Filling-in of pot holes along a private road for a group of residence in the local town.
- Providing assistance to another local charity in the delivery of a workshop making a 'cigar box guitar' for each local participant, during the town's Blues Festival.

Financial Review

Funds held 31/03/2025

Bank account	£5893
Petty cash	£0

Income - Receipts

Membership fees	£830
Donations	£935
Grants	£0
Sales/events income	£1345
Members refreshments	£425
Other	£0
Sub total	£3535

Income – Sale of Assets

Sale of assets	£0
Sale of investments	£0
Sub total	£0

INCOME TOTAL	£3535
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Expenditure – Payments

Shed premises costs	£531
Insurance	£157
Materials and consumables	£492
Admin/office costs	£20
Subscriptions	£42
Sundry expenditure	£1195
Sub total	£2437

Expenditure – Asset and Investments

Hand and Power Tools (>£25)	£0
Workshop machines	£455
Sub total	£455

EXPENDITURE TOTAL	£2892
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DMS does not have any debts.

An independent audit has been undertaken of our financial accounts and the auditor's report has been accepted at a committee meeting.

The Trustees believe that they have complied with the objectives of being a charity as stated. We aim to ensure that the wider community benefit from the Shed's activities, and in addition there are personal benefits that the shed members enjoy.

Financial Operating Model:

Our primary income stream is derived from donations we receive from artefacts made in the workshop and sold at local events particularly spring and summer outdoor fetes as well as during Christmas events. Further revenue streams are from our member's regular attendance at the weekly social, meet and chat sessions, as well as the 3 weekly sessions when our workshop is open. Our workshop provides the opportunity for members to engage in more practical activities, so ensuring we have a reasonably balanced income funding model.

Our expenditure is kept to a minimum where the largest expenditure continues to focus on the workshop. Social activities outside the immediate Shed and its workshop are an area where we could as an organisation; improve the attraction of becoming a member, through the scheduling of more regular events outside the immediate Shed environment.

Our bank balance also benefits from the agreement we have with our landlord, Dereham Theatre Company. The DTCo committee provide us with accommodation space for our Shed, for which we pay a peppercorn rent, and in return our workshop members offer support and assistance with the building of sets and other production artefacts required for their regular theatrical productions. While our agreement with DTCo does not specify we pay for services used, we recognise the increase in use of our workshop, particularly in the winter time, increases their electricity costs and therefore we make a voluntary contribution in recognition of their support.

Reserves Policy

As required by the Charity Commission, our committee have agreed we allocate £1000 as our financial reserve fund. Our operating costs are relatively small; we have very limited overheads, and no paid staff members.

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 to May 24	To May 24	Member's AGM
Kevin Green	Secretary	Whole period	Member's AGM
Chris Lambert	Treasurer from May 24	Whole period	Member's AGM
Steve Watts		Whole period	Member's AGM
Howard Martin		Whole period	Member's AGM
Wallace Murray		From 25 July 24	Member's AGM

Declarations

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

Trustee Name	Signature	Date
John Collins		
Kevin Green		

Numbers Sheet Name	Numbers Table Name
Instructions	
	Table 1
Set Up	
	Table 1
Receipts	
	Table 1
Payments	
	Table 1
Bank and Cash Summary	
	Table 1
Shed Assets	
	Table 1
Shed Accounts	
	Table 1
Converting to a CIO	
	Table 1

Excel Worksheet Name

Instructions

Set Up

Receipts

Payments

Bank and Cash Summary

Shed Assets

Shed Accounts

Converting to a CIO

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

- 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.

UKMSA Member Men's Shed Cash Book Payments										For the period ended									
										Payment From									
										Analysis code									
Ref	Date	Who paid to	Why paid	Analysis Code	Restricted funds	Bank Current	Bank Deposit	Cash		1	2	3	4	5	6	7	8		
1	01/04/2019	UKMSA	Membership 2019/20	1		25.00													
2	01/04/2019	XYZ Insurance	Insurance	2		125.00							125.00						
3	02/04/2019	Jewsons	Wood for projects	4		52.00													
4	12/04/2019	Aminister	Lathe	12		750.00													
5	01/05/2019	BAW	Shed supplies	6				38.00											
6	02/05/2019	CoDo	Refreshments	6				4.52											
7	15/05/2019	Wilkes	Paint	8				25.00											



Scroll down for instructions

Doing this makes reconciliations and finding errors much easier

on the Shed Accounts tab

- 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.

- 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).

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.

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.

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.

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.

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.

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.

DO NOT USE ANALYSIS COLUMNS FOR TRANSFERS BETWEEN CASH OR ANY BANK ACCOUNTS. Transfers are not receipts or payments, See 12b below.

see example ref 13 on payments tab

DO NOT USE ANALYSIS COLUMNS FOR TRANSFERS TO OR FROM CASH OR ANY OTHER BANK ACCOUNTS. Read 5b here.

see examples ref 2, 5, 14 and 15 on receipts
tab

see example ref 1 on receipts tab showing
transfer of funds into new CIO as a donation

see examples ref 6 on receipts tab and ref 4 on payments tab

A transfer from unrestricted funds to restricted funds is much easier than trying to account for an asset split across 2 funds.

If you have Endowment funds contact UKMSA for advice.

NOTE: This is not the same as a balance sheet

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)

Version 3.6 3rd September 2021

Errors in rounding functionality corrected

Error in Set up reconciliation check corrected

Known issues
None

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	4/1/24
Accounting end date	Period or year end 3/31/25
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	Members Refreshments	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	Members Refreshments	Tea, coffee and biscuits
7	Admin/Office costs	Printing, postage & stationery
8	Subscriptions	UKMSA Membership
9	Sundry	Small items not fitting elsewhere
10	Advertising	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. Y
Sale of a machine or other piece of equipment previously used. 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. Y
Replacements should go to repairs and renewals below. Z
Includes replacing broken or lost small tools . 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 4/1/23

£

Receipts	
Membership fees	560.00
Donations	1,850.60
Grants	0.00
Sales / event income	535.50
Members Refreshments	471.82
Other	0.00
Sale of assets	35.00
Total receipts for period ended 3/31/24	3,452.92

Payments	
Shed premises costs	3,680.45
Insurance	157.00
Materials & consumables	426.90
Small tools (<£25)	48.95
Repairs and renewals	124.70
Members Refreshments	640.00
Admin/Office costs	193.53
Subscriptions	42.00
Sundry	523.00
Advertising	61.66
Hand and power Tools (>£25)	222.98
Workshop machines	129.99
Total payments for period ended 3/31/24	6,251.16

Surplus / (deficit) for prior period -2,798.24

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	3/31/24	5,249.79	Include the pennies	
Deposit account balance at	3/31/24	0.00	Include the pennies	
Cash funds held at	3/31/24	0.00	Include the pennies	
Total cash funds held at	3/31/24	5,249.79	Check this agrees to your last accounts	
Restricted funds held at	3/31/24			
Unrestricted funds held at	3/31/24	5,249.79	Check this agrees to your last accounts	
Total bank & cash funds held at	3/31/23	8,048.03	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 ended 31-Mar-25

Receipt to

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

Ref	Date	Who received from	Why received	Analysis Code	Restricted funds	Current account	Deposit account	Cash	1	2	3	4	5	6	7	Cross check	Error count
									Memberships fees	Donations	Grants	Sales / event income	Members refreshment s	Other	Sale of assets		
1	4/3/24	Philin Garrod	Membership Fee 2024	1				15.00	15.00							Looks OK	
2	4/3/24	Tony Head	Membershsip Fee 2024	1				15.00	15.00							Looks OK	
3	4/3/24	Brian Hordle	Membershsip Fee 2024	1				15.00	15.00							Looks OK	
4	4/3/24	Members	Members refreshments	5				11.91					11.91			Looks OK	
5	4/10/24	Members	Members refreshments	5				15.00					15.00			Looks OK	
6	4/10/24	Brian Harrison	Membershsip Fee 2024	1		86.91		-86.91	15.00							Looks OK	
7	4/11/24	Petty Cash Banked	Transfer Between Cash and Bank													Looks OK	
8	4/17/24	Members	Members refreshments	5				15.44					15.44			Looks OK	
9	4/24/24	Members	Members refreshments	5				10.00					10.00			Looks OK	
10	5/1/24	Members	Members refreshments	5				13.82					13.82			Looks OK	
11	5/8/24	Members	Members refreshments	5		80.00		15.53		80.00			15.53			Looks OK	
12	5/10/24	Jean & Frank Rolling Pin Lane	Re assistance with not holes	2				48.00				48.00				Looks OK	
13	5/11/24	Dereham Dav	Raffle ticket sales	4				196.50				196.50				Looks OK	
14	5/11/24	Dereham Dav	Sales	4				15.00				15.00				Looks OK	
15	5/15/24	Dereham Dav	Sales	4		18.07				18.07						Looks OK	
16	5/15/24	Easyfundraising	Donation from internet sales	2		5.00				5.00						Looks OK	
17	5/15/24	K Green	Donation from M Harker	2		15.00										Looks OK	
18	5/15/24	K Green	M Harker Membership Fee 2024	1				8.00					8.00			Looks OK	
19	5/15/24	Members	Members refreshments	5				53.00				53.00				Looks OK	
20	5/22/22	Windmill Fete	Sales	4				12.00				12.00				Looks OK	
21	5/22/24	Windmill Fete	Raffle ticket sales	4				9.00					9.00			Looks OK	
22	5/22/24	Members	Members refreshments	5		396.29		-396.29								Looks OK	
23	5/22/24	Petty Cash Banked	Transfer Between Cash and Bank			10.00						10.00				Looks OK	
24	5/28/24	T Pellnuron/H Fisher	Raffle Tickets Sales	4				14.00					14.00			Looks OK	
25	5/29/24	Members	Members refreshments	5		50.00				50.00						Looks OK	
26	5/31/24	SM Carroll	Donation	2				93.20				93.20				Looks OK	
27	6/1/24	Gressenhall Fete	Sales	4				41.00				41.00				Looks OK	
28	6/1/24	Gressenhall Fete	Raffle ticket sales	4				10.00		10.00						Looks OK	
29	6/1/24	Gressenhall Fete	Donation	2		148.20		-148.20								Looks OK	
30	6/3/24	Petty Cash Banked	Transfer Between Cash and Bank			7.00							7.00			Looks OK	
31	6/7/24	Members	Members refreshments	5		20.00				20.00						Looks OK	
32	6/10/24	Dereham Banlist Church	Banlist Church bookcase	2		9.00							9.00			Looks OK	
33	6/19/24	Members	Members refreshments	5		25.00				25.00						Looks OK	
34	6/19/24	Donation	Donation	2		9.00							9.00			Looks OK	
35	6/28/24	Members	Members refreshments	5		11.60							11.60			Looks OK	
36	7/3/24	Members	Members refreshments	5		12.00							12.00			Looks OK	
37	7/10/24	Members	Members refreshments	5		11.00							11.00			Looks OK	
38	7/17/24	Members	Members refreshments	5		10.00							10.00			Looks OK	
39	7/26/24	Members	Members refreshments	5		30.00							30.00			Looks OK	
40	7/26/24	Donation	Donation	2		11.60										Looks OK	
41	8/1/24	Members	Members refreshments	5		75.00						75.00				Looks OK	
42	8/16/24	Members	Members refreshments	5		15.00						15.00				Looks OK	
43	8/16/24	Donation	Donation	4		18.00										Looks OK	
44	8/19/24	Ian Grixli	Sales	4		18.00										Looks OK	
45	8/21/24	Members	Members refreshments	5		18.00							18.00			Looks OK	
46	9/4/24	Members	Members refreshments	5		10.00							10.00			Looks OK	
47	9/11/24	Members	Members refreshments	5		10.00							10.00			Looks OK	
48	9/18/24	Members	Members refreshments	5		10.00							10.00			Looks OK	
49	9/27/24	S. Alexander	Membershsip Fee 2024	1		10.00			10.00							Looks OK	
50	9/30/24	Members	Members refreshments	5		15.00							15.00			Looks OK	
51	10/3/24	Ian Grixli	Sales	4		50.00				50.00						Looks OK	
52	10/3/24	Scamne PCC	Donation	2		10.00										Looks OK	
53	10/14/24	Donation - chair repair	Donation	5		5.00							5.00			Looks OK	
54	10/14/24	Members	Membershsip Fee 2024	5		10.00							10.00			Looks OK	
55	10/14/24	Members	Members refreshments	5		90.00				90.00						Looks OK	
56	10/22/24	Scamne Parish Council	Donation	2		5.00										Looks OK	
57	10/30/24	Anous Snooner	Membershsip Fee 2024	1		50.00										Looks OK	
58	11/5/24	CR + MJ Bell	Donation	2		60.00				50.00						Looks OK	
59	11/7/24	Members	Membershsip Fee 2025	1		9.00			60.00							Looks OK	
60	11/7/24	Members	Members refreshments	5									9.00			Looks OK	

[illegible]



Dereham Men's Shed
Cash Book Payments

For the period ended 31-Mar-25

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

Payment From

Ref	Date	Who paid to	Why paid	Analysis Code	Restricted funds	Current account	Deposit account	Cash	1	2	3	4	5	6	7	8	9	10	11	12	Cross check
									Shed premises costs	Insurance	Materials & consumables	Small tools (<£25)	Repairs and renewals	Members Refreshments	Admin/ Office costs	Subscriptions	Sundry	Advertising	Hand and power Tools	Workshop machines	
1	4/19/24	R Millett	CDMS 101 Consumables for w/shop			54.90				157.00	54.90										Looks OK
2	5/1/24	Zurich Insurance	CDMS 102 Annual Insurance Premium	3		157.00															Looks OK
3	5/1/24	R Millett	CDMS 103 Cleaning Materials reimbursed	2		9.97					9.97										Looks OK
4	5/8/24	R Millett	CDMS 106 Materials for Park Run Boards	3		11.48					11.48										Looks OK
5	5/22/24	DMS Committee	CDMS 105 Donation to Letton Hall	9		100.00											100.00				Looks OK
6	5/25/24	Ian Grist	CDMS 104 Karting event for members	9		391.75											391.75				Looks OK
7	5/33/24	TSOHOST	CDMS 107 Domain renewal	7		9.54									9.54						Looks OK
8	5/30/24	R Millett	CDMS 108 Reimburse re Planer/Thicknesser	12		297.99															Looks OK
9	5/30/24	R Millett	CDMS 109 Reimburse paint	3		4.99					4.99				10.00						Looks OK
10	6/1/24	Gressenhall Fete	CDMS 110 Stall Pitch	7																	Looks OK
11	7/25/24	R Millett	CDMS 110A Reimburse • Woodtun	3		16.49					16.49										Looks OK
12	8/7/24	UKMSA	CDMS 111 UKMSA Subscription	8		30.00										30.00					Looks OK
13	10/21/24	Norfolk PAT Testing	CDMS 112 Pat testing of equipment	1		148.00			148.00												Looks OK
14	10/31/24	Howard Martin	CDMS 113 floor paint	1		33.38			33.38												Looks OK
15	10/31/24	Steve Watts	CDMS 114 workshop materials	3		35.17															Looks OK
16	10/31/24	R Millett	CDMS 115 Bandsaw blade	3		11.99					11.99										Looks OK
17	11/13/24	The George Hotel	CDMS 116 Christmas meal deposit	9		130.00											130.00				Looks OK
18	12/2/24	Kevin Green	CDMS 117 Fine particle dust extractor	12		157.00															Looks OK
19	12/2/24	Kevin Green	CDMS 118 Dereham Football Club-refreshments	9		83.50															Looks OK
20	12/4/24	The George Hotel	CDMS 119 Christmas meal for members	9		489.85															Looks OK
21	1/7/25	R Millett	CDMS 120 Workshop materials	3		38.90					38.90										Looks OK
22	1/13/25	Greenbarnes Ltd	CDMS 121 Noticeboard invoice	3		145.36					145.36										Looks OK
23	1/27/25	R Millett	CDMS 122 Reimburse - Bandsaw blade	3		23.98					23.98										Looks OK
24	2/11/25	aboutDereham	CDMS 123 Membership for 2025	8		12.00										12.00					Looks OK
25	2/11/25	Howard Martin	CDMS 124 workshop materials	3		72.60					72.60										Looks OK
26	3/4/25	Howard Martin	CDMS 125 Reimburse • Glass for noticeboard	3		46.34					46.34										Looks OK
27	3/4/25	Howard Martin	CDMS 126 Reimburse • Adhesive	3		7.39					7.39										Looks OK
28	3/21/25	Howard Martin	CDMS 127 Reimburse - Bandsaw blade	3		11.99					11.99										Looks OK
29	3/29/25	Kevin Green	CDMS 128 DTCo • electricity contribution	1		350.00			350.00												Looks OK
30																					Looks OK
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[illegible]

Identified as restricted (Y in column G)

Unrestricted

[illegible]

Dereham Men's Shed
Cash Book Summary and Reconciliation
For the period ended 3/31/25



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	4/1/24	5,249.79
Receipts and net transfers			3,525.19
Payments			-2,881.56
Closing Balance	as at	3/31/25	5,893.42

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

Bank Reconciliation

£

Balance per Bank Statement on 3/31/25 5,893.42

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

Add	Date	Payee / details	Slip ref	£

0.00

Less	Date	Payee / details	Chq No.	£

0.00

Reconciled balance 5,893.42

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	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	0.00
Unbanked cash receipts	10.00
Cash payments	-10.00
Closing cash held	0.00

From last year as entered on Set up tab

Per Column K on Receipts Tab

Per Column K on Payments Tab

Note: Cash can not be negative

Cash counted by Ian Gixti Treasurer On 5/29/24 0.00

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

Dereham Men's Shed
Assets retained for the Shed's own use
3/31/25



	Quantity	Optional Unit cost £	Optional Total cost £	Optional Unit value £	Required Total value £
Buildings					
1	Wooden sheds 12 * 20		0.00		0.00
2	Container		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		0.00		0.00
2	Bench drill		0.00		0.00
3	Woodwork lathe		0.00		0.00
4	Planer/Thicknesser	1	297.99	297.99	297.99
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
			297.99		297.99
Power tools					
1	Drills		0.00		0.00
2	Sanders		0.00		0.00
3	Bench saws		0.00		0.00
4	Planers		0.00		0.00
5	Routers		0.00		0.00
6	Multi-tools		0.00		0.00
7	Glue and heat guns		0.00		0.00
8			0.00		0.00
9			0.00		0.00
10			0.00		0.00
			0.00		0.00
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	Workbenches		0.00		0.00
2	Racking and shelves		0.00		0.00
3	Space heater		0.00		0.00
4	Fridge, kettle, mugs etc.		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
			0.00		0.00
Total cost and value			297.99		297.99

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.

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.

