



ANNUAL REPORT & FINANCIAL STATEMENTS

2022-2023

For the period: 1st April 2022—31st March 2023

In Scotland, For Scotland



**SCOTTISH
MEN'S SHEDS
ASSOCIATION**



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THE SMSA EXISTS TO INSPIRE AND SUPPORT MEN AGED 18+ WITH TIME ON THEIR HANDS TO BECOME ENGAGED, IN A HEALTHY WAY, BY VOLUNTARILY CREATING AND ATTENDING THEIR OWN MEN'S SHEDS IN THEIR LOCAL COMMUNITIES ACROSS SCOTLAND.

IT IS OUR VISION THAT ONE DAY, EVERY MAN IN SCOTLAND WILL HAVE ACCESS TO A LOCAL MEN'S SHED TO ATTEND IF THEY WISH TO DO SO.

Scottish Men's Sheds Movement Statistics



10,000+ Shed Members Across Scotland
3,300+ SMSA Individual Members



202+ Sheds in Scotland
136 Open Sheds
148 SMSA Shed Members



66 new developing/proposed Sheds



18% of SMSA Individual Members disclosed that they are veterans*



Age range of Individual Members

18-30 3% | 31-59 32% | 60+ 65%

***Statistics at 31st March 2022.** Some veterans, for their own personal reasons, do not wish to disclose this information, therefore real figure could be higher



CHAIRMAN'S REPORT



DAVID GARDNER
SMSA CHAIRMAN

It is fair to say that 2022-23 has been one of the most challenging that the SMSA has ever faced since its inception in 2014. The funding situation that we unfortunately found ourselves in, and threat of impending closure, resulted in staff having to change focus and identify and secure funds whilst still trying to deliver the high level of support required to meet our members' needs.

On behalf of the Board of Trustees I would like to thank our staff for their efforts, during this difficult period, often going above and beyond of what can be expected of them.

There have been many highs and lows throughout the year. Every cloud has a silver lining and this experience resulted in us being overwhelmed by the show of support from our members, supporters of the Movement and partners, old and new. We were delighted that our landlord, luxury homebuilder Bancon Homes, formalised their relationship with the SMSA through the provision of one-year of rent-free accommodation for our headquarters at Banchory Business Centre where we have resided since 2016. This gesture enabled the charity to reduce its running costs during very uncertain times and for that we are forever grateful.

In April 2022, the SMSA had a change to its constitution following a members' vote. The Association wrote to its members - Shed members and individual members - to ask them to vote on a proposed change to the constitution to reduce the Association's quorum (the minimum number of members present at any physical or online meetings to make proceedings valid) from 200 members to 60. With 550 votes received, 98% voted yes to the change and this was adopted and

Office of the Scottish Charity Regulator (OSCR) notified.

The 'Scottish Men's Shed of the Year' Awards 2022 saw Men's Shed Govan take home the title. The event was online again this year, and we were delighted to see returning and new sponsors support the event including Scottish shortbread maker, Dean's of Huntly; Axminster Tools, the Scotmid Co-operative; David Young Training; Thyme Accountants and Cromwell Tools.

Taking full advantage of Shed's reopening across Scotland, the SMSA staff team and board members returned to hitting the road following the pandemic to reach as many Sheds as possible for support visits, official openings, new premises viewings, mediation, regional Shed Network meetings and 'Scottish Men's Shed of the Year' trophy presentations.

We are proud to report that face-to-face support took place in 93 Sheds throughout the course of the year and 20 Shed Network Meetings were delivered to 375 Shed representatives from 110 Men's Sheds in nine regions across Scotland. The SMSA Board was also delighted to welcome Francis Edwards to represent Sheds in island communities which has further extended our reach across Scotland.

SMSA CEO Jason Schroeder and I also had the pleasure of representing Scotland at the new Global Men's Sheds Network meetings with 11 other countries and three She Sheds in attendance.

Following a lot of hard work from our team, we began to reap rewards as our funding situation improved and we secured funding from Foundation Scotland's GVC Fund to contribute to the work carried out by our

Development Officer Tim Green. In February 2023, we also secured a boost from the National Lottery Community Fund Awards for All programme to upgrade our members' database and website and towards the end of the financial year, in March 2023, we were thankful for a U-turn from the Scottish Government and funding for the 2023-2024 financial year staving off our fears of closure.

We unfortunately said a sad farewell to our Administrator Sue Salter who had to leave for personal reasons however we are delighted to advise that Sue has been back volunteering with us when she is able to do so. Our close-knit team continue to enjoy 'Wellbeing Wednesdays', a four-day working week, that has resulted in increased productivity improved morale and a good work-life balance. As a leading health and wellbeing movement organisation this staff benefit is extremely important to us to ensure our people continue to be happy, healthy and feel valued.

Whilst our outlook for 2023-24 remains challenging, we move forward confident and stronger than ever before after witnessing the commitment and resilience demonstrated by our SMSA Board and staff throughout this tough year.

CHIEF EXECUTIVE OFFICER'S REPORT

Following a tough few years, we entered this financial period with a positive outlook as we celebrated the reopening of Scottish Men's Sheds.

Unfortunately, we were then hit with the blow that our core funding was under threat and our vital charity at risk of closure.

Our team quickly changed focus to make an urgent call for action for the Scottish Government to think twice and continue to financially support the national hub of the Scottish Men's Sheds Movement and the health and wellbeing of men aged 18 or over.

This led to the SMSA leading a national campaign of appeals, press releases and a 38 Degrees petition which resulted in signatures being received from 4,000+ supporters and 40+ cross-party Members of Scottish Parliament that co-signed our letter to appeal to the former First Minister and Deputy First Minister to reverse the decision to cut our funding.

Whilst we did not receive the level of funding required, we were delighted to overturn the decision. We were completely overwhelmed by the backing received from our members, politicians and members of the public far and wide. The campaign also saw the SMSA and supporter Sheds featured in the local and national media which helped raise awareness of our crucial and life-changing work. The range of our support delivery and the demand for our services to support and grow this invaluable men's health movement even further and reach more men across Scotland to combat social isolation, loneliness and boredom was promoted widely.

Through this challenging time, the team still strived to meet the growing needs of our membership and designed and created a new SMSA membership pack—a one-stop shop of information for Shed Trustees. Delivering to our members has and always will be of the utmost priority and why we exist so creating this new comprehensive resource for Scottish Sheds was a major achievement this year. Months of work went into perfecting it which was valued and evidenced in members' feedback.

Various bespoke presentations were delivered to various groups throughout the year including the Men's Sheds Canada Association, Edrington UK and ScotRail showing the diverse level of engagement we also support nationally and internationally.

We continued strengthening our partnership with the Unforgotten Forces Consortium in supporting veterans and represented the Scottish Men's Sheds Movement at various Cross-Party groups including Inequality, Social Isolation and Loneliness and the Armed Forces and Veterans.

Huge thanks go to our partners—Greenwood Moreland, Cromwell Tools, Citrus Energy, Thyme Accountants, David Young Training, the Scottish Community Alliance and Axminster Tools—for their continued support for our own charity and our Shed members year on year.

Axminster Tools doubled its discount from 5% to 10% in December 2022 and we are delighted to hear that over a quarter of our member Sheds have registered for their exclusive accounts and are placing orders and saving thousands as a benefit of being a member of the Association. However, many more Sheds could be accessing this discount. If your Shed is not already signed up, then please get in touch with us.

Through our partnership with the Scotmid Co-operative, Scottish Men's Sheds popped up in Scotmid stores to raise awareness as part of Men's Health Week in June 2022. The SMSA then teamed up with the leading Scottish community retailer for a second time to promote what Men's Sheds have to offer and mark International Men's Day on the 19th November in participating stores.

The bi-monthly Scottish Shedder magazine and Shedloads of Opportunities Bulletin continues to go from strength to strength and during this time period, both publications were sent to 3,000+ individual members and supporters of the Movement to keep them up-to-date with all things Shed.



JASON SCHROEDER
SMSA CEO

Through regular monitoring of our interactions and engagement with members and supporters, we became aware that films and animations, are what really engages our audience so we began creating a series of animations, in partnership with Macmillan, on men's health matters to educate and inform on the range of benefits that being part of a Men's Sheds can bring.

Our first animation, ['Guitar Mike'](#), promotes that 'men do talk' in Sheds and these connections can be life changing. ['The Three Amigos'](#) focuses in on men's sex lives and toilet habits to draw attention to possible health issues men can experience like the changes in the hidden 'third nut', the prostate gland, and encourage men to check regularly and take quick action if they experience any changes.

And, our latest animation in this financial year entitled ['Meet Bob'](#) let viewers meet a 32-year-old busy professional who is finding life just a little bit dull before stumbling across his local Men's Shed and finds connection, community and camaraderie to recharge his life.

The animation attempts to break down misconceptions that this successful health and wellbeing pathway is just for the retired. We also have many other educational films and animations in the pipeline for our members.

As this unique year of uncertainty came to an end, we are thankful for the outcome achieved and welcome future conversations with new government officials and other relevant funders to ensure we are here to celebrate our tenth year.

TREASURER'S REPORT



JON SEARLE
SMSA TREASURER

It is with pleasure that the SMSA Board presents the Association's annual accounts for the financial year ending 31st March 2023—a challenging post-pandemic year which included the threat of closure and a cost-of-living crisis but also one that saw Shed doors open wide and a 'return to the norm' with face-to-face support being delivered from our team once again.

Key points to cover from the accounts include:

- Total income for the period amounted to £224,454 (almost doubling from £112,734 in the previous year)
- £205,144 of that income was unrestricted to cover operating costs of £137,135 (£101,226 in 2021-22) with a recorded unrestricted operating surplus of £67,009 giving us reserve funds for the first time
- Grants this period, totalling £218,310 was achieved for our core support services and projects by increasing our funding supporters from four to seven and we are indebted to each and every one of them. This rise in our grant income and bank interest rates resulted in a very-welcome increased interest of £889 this year in comparison to £24 in the previous year
- Shed membership subscriptions accounted for £3,321 of income and donations totalled £1,784

- As with all charities and businesses, we continued to see an escalation in our operating costs due to inflation—and a rise in bank charges (£538) as we need to operate multiple bank accounts to stay within the £85,000 Financial Services Compensation Scheme's protection limit—so we were therefore extremely grateful to formalise our partnership with our landlord, Bancon Homes.
- Salary costs increased from £85,020 to £118,850 as SMSA moved from three to four core members of staff in early 2022.
- The SMSA appointed a dedicated SMSA Development Officer post-pandemic to visit and support Scottish Men's Sheds face-to-face and assist the other team members to meet the needs of our members and a growing demand for our services. However, staff costs are not as high as they would have been as our Administrator sadly left in October 2022 due to health reasons and the decision was made not to recruit due to the uncertainty surrounding our core Scottish Government funding at the time. This led to increased pressure on existing staff and a backlog of work, some of which has partly been covered by an invaluable volunteer
- With a Development Officer in place actively visiting and supporting Sheds across Scotland, travel/public transport costs increased to £6,005 (as opposed to

£1,858 in 2021-22 with the inability to hold in-person meetings)

- Expenditure on membership increased this year to £3,503 largely owing to the printing and postage costs for the in-house design and creation of the new comprehensive SMSA Shed Members' Membership Pack, a hard-copy of which was supplied to every Shed member's premises to store as a one-stop shop of information on SMSA support and services

As we go forward into our tenth year, still with some financial issues and concerns, the Association's forward-thinking staff and Board will endeavour to maintain and strengthen our relationships with our current funders and explore new additional multi-year funding to ensure we are here for the Scottish Men's Sheds Movement for many decades to come.



INCOME
£224,454

OPERATING COSTS
£137,135

SURPLUS
£67,009

KEY SUPPORT



Face-to-face support delivered in **93** Sheds

OPEN SHEDS: Top 10 support requests

- 1 Energy costs and signposting to CARES and Citrus Energy
- 2 Succession planning
- 3 Funding
- 4 Premises and community asset transfer including signposting to Community Ownership Support Service (COSS)
- 5 Safe working including Shed supervision, machine competence and First Aid
- 6 Social prescribing and maintaining Shed ethos
- 7 Women in Sheds
- 8 Tool donation
- 9 Skills exchange i.e. CNC router expertise
- 10 Attracting new and younger members

DEVELOPING SHEDS: Top 10 support requests

- 1 Starting a Shed
- 2 Governance—constitution/charitable status (SMSA Resources)
- 3 Bank account
- 4 SMSA membership benefits
- 5 Invites to organise and present at public meetings
- 6 Development/Business Plan
- 7 Role of office bearers
- 8 Insurance
- 9 Shed visits and Scottish Community Alliance Learning Exchange
- 10 Premises including private and public renting ownership and buildings options



Creation and delivery of a new **SMSA support toolkit**, a one-stop shop of resources for Shed Trustees to **146** Sheds



Other areas of Shed support requests

- ⇒ Attracting veterans/blue light services
- ⇒ Conflict resolution
- ⇒ COVID recovery
- ⇒ Creation and promotion of Shed and Shedder stories
- ⇒ Energy solutions
- ⇒ Health & Safety
- ⇒ Magazine interviews/case studies
- ⇒ Mentoring
- ⇒ Policies & Procedures
- ⇒ Protection of Vulnerable Groups
- ⇒ Representation at events
- ⇒ Signposting to partner agencies
- ⇒ She-Shed evidence
- ⇒ Social prescribing
- ⇒ Succession planning
- ⇒ Supervision
- ⇒ Water rates



Email support **8,798** emails sent



Regional Shed Network Meetings

The SMSA facilitated and delivered Regional Network Meetings in ten regions across Scotland for Sheds to connect, support, share and learn

Aberdeen City and Aberdeenshire | Angus and Dundee
Ayrshire | Fife | Forth Valley | Greater Glasgow and Clyde
Highlands & Islands | Lothians | Perth & Kinross | Scottish Borders

20

Network Meetings delivered

110

Scottish Sheds represented

375

Shed reps in attendance

5,748

average pageviews per month to the SMSA website

209

entries of Scottish Shed groups maintained on the SMSA 'Find a Shed' map

1,467

visits per month to the 'Find a Shed' map



MEET THE TEAM

SMSA STAFF



Jason Schroeder
CHIEF EXECUTIVE
OFFICER



Tim Green
DEVELOPMENT
OFFICER



Michelle Wibrew
COMMUNICATIONS
& PR OFFICER

SMSA PATRON AND BOARD OF TRUSTEES



Sir Harry Burns
PATRON



David Gardner
CHAIRPERSON



Jon Searle
TREASURER



Wilson George
SECRETARY



Charlie Miller
TRUSTEE



Dick Monaghan
TRUSTEE



Archie Peebles
TRUSTEE



Francis Edwards
TRUSTEE

FINANCIAL STATEMENTS 2022-2023

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	1,784				1,784	4,160
Legacies					-	
Grants	199,000	19,310			218,310	105,000
Receipts from fundraising activities					-	
Gross trading receipts	150				150	
Income from investments other than land and buildings (Bank Interest)	889				889	24
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,321				3,321	3,550
					-	-
A1 Sub total	205,144	19,310	-	-	224,454	112,734
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	205,144	19,310	-	-	224,454	112,734
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	136,988	20,893			157,881	155,081
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	147				147	191
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	137,135	20,893	-	-	158,028	155,271
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	1,000				1,000	
Purchase of investments					-	
A4 Sub total	1,000	-	-	-	1,000	-
Total payments	138,135	20,893	-	-	159,028	155,271
Net receipts / (payments)	67,009	(1,583)	-	-	65,426	(42,537)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	67,009	(1,583)	-	-	65,426	(42,537)

FINANCIAL STATEMENTS 2022-2023

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	93,810	39,323			133,133	175,670
	Surplus / (deficit) shown on receipts and payments account	67,009	(1,583)			65,426	(42,537)
						-	-
						-	-
	Cash and bank balances at end of year	160,819	37,740	-	-	198,559	133,133

(Agree balances with receipts and payments account(s))

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Gaming Laptop		1,000	700	
		Total	1,000	700	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

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

Signature	Print Name	Date of approval
	DAVID GARDNER, SMSA CHAIRMAN	8/9/2023



FINANCIAL STATEMENTS 2022-2023

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			Total	-

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
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	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)	
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	Number of trustees	£	
C4b Trustee expenses - details	Accommodation, Travel & Subsistence	3	148

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

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FINANCIAL STATEMENTS 2022-2023

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donation various	956				956	169
PayPal Giving Fund UK	624				624	105
Facebook	134				134	130
AmazonSmile & Europe	35				35	149
easyfundraising	33				33	56
Virgin Money Giving					-	
Aviva					-	
The Mission group					-	
Scottish Practice Nurse Association					-	3,550
Total	1,784	-	-	-	1,784	4,160

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish Government	75,000		75,000	45,000
William Grant Foundation	44,000		44,000	40,000
The Robertson Trust	20,000		20,000	20,000
The Colin Weir Charity	60,000		60,000	
Foundation Scotland		9,998	9,998	
National Lottery		9,312	9,312	
Total	199,000	19,310	218,310	105,000

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Shed Membership Subscriptions	3,321				3,321	3,550
					-	
					-	
					-	
					-	
					-	
Total	3,321	-	-	-	3,321	3,550

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Trustee expenses	148				148	441
Staff expenses (not included in Travel, subsistence & accommodation)					-	117
Pension	6,651				6,651	4,478
Office costs, Printing costs & Postage	3,010				3,010	2,722
Staff costs	110,702	8,148			118,850	85,020
Membership costs & subscriptions	3,503				3,503	1,408
Travel (inc. Mileage), subsistence & accommodation	6,005				6,005	1,858
Telephone, internet & website	3,496				3,496	2,533
Rent & insurance	726				726	511
Bank charges	538				538	192
Project spending		12,745			12,745	53,854
Advertising and sundry	2,209				2,209	1,946
Total	136,988	20,893	-	-	157,881	155,081

FINANCIAL STATEMENTS 2022-2023

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,784				1,784	4,160
Legacies					-	
Grants	199,000				199,000	105,000
Receipts from fundraising activities					-	
Gross trading receipts	150				150	
Income from investments other than land and buildings (Bank Interest)	889				889	24
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,321				3,321	3,550
Sub total	205,144	-	-	-	205,144	112,734
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	205,144	-	-	-	205,144	112,734
Payments						
Expenses for fundraising activities						
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable	136,988				136,988	101,226
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	147				147	191
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	137,135	-	-	-	137,135	101,417
Payments relating to asset and investment movements						
Purchases of fixed assets					1,000	
Purchase of investments					-	
Sub total	-	-	-	-	1,000	-
Total payments	137,135	-	-	-	138,135	101,417
Net receipts / (payments)	68,009	-	-	-	67,009	11,317
Transfers to / (from) funds					-	
Surplus / (deficit) for year	68,009	-	-	-	67,009	11,317

Nature and purpose of funds

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FINANCIAL STATEMENTS 2022-2023

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	MacMillan	Scottish Gov	National Lottery	Foundation Scotland		
Receipts						
Donations					-	
Legacies					-	
Grants			9,312	9,998	19,310	-
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	9,312	9,998	19,310	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	9,312	9,998	19,310	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,445	5,300		8,148	20,893	53,854
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	7,445	5,300	-	8,148	20,893	53,854
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	7,445	5,300	-	8,148	20,893	53,854
Net receipts / (payments)	(7,445)	(5,300)	9,312	1,850	(1,583)	(53,854)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(7,445)	(5,300)	9,312	1,850	(1,583)	(53,854)

Nature and purpose of funds

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FINANCIAL STATEMENTS 2022-2023

Independent examiner's report on the accounts v2

Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Charity name Scottish Men's Sheds Association						
Registered charity number SC045139						
Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
01	April	2022		31	March	2023
						(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

W Sim

Date:

24/07/23

Name:

Wilma Sim FCCA (non-practicing)

Relevant professional qualification(s) or body (if any):

Address:

Thyme Tax and Accountancy Ltd
36 Angusfield Avenue
Aberdeen
AB15 6AQ



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