



**SCOTTISH
MEN'S SHEDS
ASSOCIATION**

SCOTLAND'S LARGEST
MEN'S HEALTH & WELLBEING CHARITY

ANNUAL REPORT & FINANCIAL STATEMENTS

2023 - 2024

For the period: 1st April 2023—31st March 2024

In Scotland, For Scotland

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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.

SMSA VISION: 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
3,789 SMSA Individual Members



203 Men's Sheds in Scotland
138 Open Sheds
152 SMSA Shed Members



65 new developing/proposed Sheds



23% of SMSA Individual Members disclosed that they are a veteran or from blue light services



Age range of Individual Members

18-30 3% | 31-59 31% | 60+ 66%

***Statistics as at end of March 2024. Some veterans, for their own personal reasons, do not wish to disclose this information, therefore the real figure could be higher**



CHAIRMAN'S REPORT

First and foremost, I would like to begin by expressing my sincere thanks to our loyal and long-standing staff team and trustees for their invaluable efforts again this year.

During another difficult year, full of financial insecurity, our committed team has always stayed strong together and gone that extra mile, time and time again, for the Scottish Men's Sheds Movement.

The uncertainty of the future of our national support hub was under threat yet again as the Scottish Government announced for the third time, its decision to cut ties with us altogether and stop funding our vital charity. However, I am delighted that—following a lot of hard work and time—our campaign to reverse this decision was a success.

It is unfortunate that we had to down tools away from our support services and take such drastic measures to change their minds through our campaign and call for support through the 38 Degrees petition and media outlets however, with our charity at risk of closure, we simply had no other choice.

The amount received (£75,000) from the Scottish Government in the end however, is sadly much less than we require. This temporary 'bandage' will only permit us to stay open until the end of the 2024/2025 financial year—even with reduced staff and resources.

The SMSA has now been moved to a new portfolio within the Scottish Government—the Equality, Inclusion & Human Rights Directorate—and are working with a new team of civil servants and Ministers.

Myself, our CEO and Treasurer are meeting with them regularly to share our development plans and budgets and it is hoped that with improved sharing and understanding of the

work we do, that a new and longer-term partnership can be agreed.

As a result of reduced funding, we had to begin to implement a new development team structure to cover the whole of Scotland in the future. It is such a vast area to cover to offer travel for face-to-face visits and support delivery to over 200 Sheds but we will certainly do our best to implement a new system.

The news was also announced that the Borders Shed Development Officer post was not to be renewed by their council so that region also lost a great asset and this has put additional pressure on our small team and we are already seeing the impact of this. It is hoped that the new Equalities team will become the linchpin to achieving our three-year development strategy with the continued support of our existing funders making up the difference.

Over the last year especially, I am thrilled to report an impressive increase in the number of calls that both the SMSA staff and trustees have been receiving from the media on men's health and wellbeing matters. For instance, when the news broke of King Charles III's cancer diagnosis, I was contacted to promote the Men's Sheds Movement and the importance of men opening up to talk about their health issues and concerns and potentially save lives.

It has taken a long time to get here but we are delighted with these requests and our improved relationship with the local and national media outlets. It has been one of our visions to be one of the first ports of calls for the media on these issues and it looks like that is finally starting to happen.

Over the course of the year, my fellow SMSA Trustees and I voluntarily supported 26 Men's Shed groups through face-to-face visits or



DAVID GARDNER
SMSA CHAIRMAN

online support and this regional representation, to further complement the work of the staff team, is only on the increase. Our Trustees are all Scottish Sheddors that give our time to run Sheds in our own communities and we know the Shed model inside and out.

The trustees are vital ambassadors representing the SMSA and supporting Sheds in their regions using their learned knowledge and experience. We are always on the lookout for additional enthusiastic and visionary Sheddors to strengthen our board even further, so if this sounds like you please do get in touch.

Our 'Scottish Men's Shed of the Year' Awards continue to go from strength to strength and in November 2023, 'new Shed on the Block' Banff, Macduff and District Men's Shed claimed the title proving that you don't have to be a long-established Shed to go on to win!

Our small, but mighty, charity is set to celebrate its first decade in September 2024 and we will strive to secure our footing as the largest member-led male health and wellbeing charity in Scotland with now over 3,700 individual members.

Our outlook for the year ahead is set to be another challenging one but as we keep saying—and it is quickly becoming our slogan—you just can't keep a good thing down!

CHIEF EXECUTIVE OFFICER'S REPORT



JASON SCHROEDER
SMSA CEO

Whilst much of this year was darkened by the threat to our Scottish Government core funding, there was also still much to celebrate such as The William Grant Foundation and The Robertson Trust renewing three-year core funding grants.

This continued multi-year support is essential for us to keep our doors open, futureproof our vital work and take on new work to meet the needs of our membership as well as apply to other funders. I am delighted to add that we were successful in securing funds from Bank of Scotland and Impact Funding's Social Isolation & Loneliness Fund.

Whilst, we had anticipated the threat to our Scottish Government funding again this year, we had to act fast and diligently invest time to design new technology to be able to meet the needs of our members using less staff and ultimately, less core funding.

Taking into account members' feedback, the new and improved SMSA website and database once launched will offer a more streamlined site with improved content enhanced members' area offering even more ways for Shed volunteers to quickly find the support they need from us.

For the first time, Shed members will have greater capacity and control over their information through their own online account. Another change is that only Shed members will be able to access all of our research, policies, templates and guidelines in the online resource library now only available to them through their account. We have spent a great deal of time trying to perfect the system and look forward to reaping the benefits of this new, more efficient and time-saving, system over time.

Another piece of key work to reduce the number of enquiries to our small staff team was to create awareness-raising films and animations. Most notably is our extremely popular 'What is a Men's Shed?' video and 'What does the SMSA do across Scotland?'.

Still after all this time, we are asked about what we do and what is a Men's Shed and we are delighted to see that not only are our films being watched from our [YouTube channel](#) across Scotland but our statistics and feedback also report that they are being well used and presented internationally!

The SMSA is regularly called upon by charities, organisations, the media, researchers and government agencies to deliver presentations, be interviewed or submit articles to share the work of the SMSA and the Scottish Men's Sheds Movement. Our development officers have delivered talks at, for example, Scotmid Co-op headquarters and Langstane Housing Association. We have also submitted contributions and/or been interviewed for many publications this year including Dyslexia Scotland and the Health and Social Care Alliance Scotland's [Connected Communities case study](#).

We strive to extend our reach to connect with our diverse culture to promote the Movement. One such article was featured in the TotalEnergies internal magazine which is sent to the homes of all of Total's offshore personnel. We will continue to work with the oil and gas sector to raise awareness of Sheds as a support network and healthy pathway for their male employees whilst home.

Working collaboratively with as many partners as we can leads to more successful outcomes for all involved and we were delighted to become active members of the Wellbeing Economy Alliance and the Scottish Older People's Assembly (SOPA) this year. It is extremely encouraging to be recognised more and more as a leader in men's health.

This year, we began the SMSA Islands Shed Network meetings. The first of which took place at Orkney Men's Shed in October 2023 with representation from Sanday, Shetland and Westray Men's Sheds. I then travelled to Sanday for a meeting in their developing Shed before flying to Westray.

The SMSA also launched our ongoing survey on the 'Impact of Scottish Men's Sheds'. This tool will not only aid the SMSA but will also provide Sheds with statistics, reporting and analysis on the impact of the Scottish Men's Sheds Movement for the first time. The findings will provide invaluable insight on which areas we prioritise on and aid our funding strategies.

This year, we announced a new partnership—with Morrison Construction! We have now developed a memorandum of understanding with them for their superfluous building

materials and anything else Sheds might need support with where they are building across Scotland.

The MOT4Men preventative men's health programme was rolled out further to Scottish Men's Sheds across three regions—with 54 Shed members receiving workshop sessions from our Development Officer Tim Green.

Our Communications & PR Officer continues to produce the ever-popular Scottish Shedder magazine and 'Shedloads of Opportunities' funding bulletin. So much time goes into every single issue from interviewing Shedders to getting their full approval to make sure that every single Shed featured is 100% happy before release.

Our team began creating 'Social Prescribing in Scottish Men's Sheds' guidance and an Equality, Diversity and Inclusion policy for Shed members. The social prescribing guidance still requires a little bit of work through additional consultation with our members and partners but will be available soon.

Lastly, the news broke that Theatre Director and Writer Clare Prenton, with Genesis Theatre Productions, secured funding for a Scottish tour of the 'Men Don't Talk' play! We look forward to Scottish Shedders organising some get-togethers to support the play and also potentially seeing new members join their local Shed as a result. Our team plan to be on hand at the venues as part of the tour's engagement programme encouraging the audience members to head to their Shed.

Despite the dark cloud covering us this year with our funding, we still managed to shine as Scotland's largest men's health and wellbeing charity created in under ten years. Our hopes are that our government will get on board with what we require as we see in Ireland and Australia.

TREASURER'S REPORT



JON SEARLE
SMSA TREASURER

This is my fourth report to you as SMSA Treasurer, as I present the results from the 1st April 2023 to 31st March 2024, and I am pleased to report that the charity performed well—and even secured a small surplus—despite another year of much uncertainty in relation to our core funding.

The charity concluded this financial year with a reduced income received of £181,728—in comparison to £224,454 the previous year—and a rise in total payments of £168,627 (up from £158,028 in 2022/23) resulting in a small operating surplus of £12,444. Cash at the end of year was £211,003 (£198,559 in 2022/23).

Our full breakdown of costs is available within this document however I wish to summarise and highlight some key points and transactions. Our most predominant area of expenditure is our staff costs at £116,669 (£118,850 last year). Whilst this looks well contained, we must stress that this has only been achieved through a reduction in staffing levels which unfortunately impacts on our ability to support Sheds and move the organisation forward.

We were also unable to have a much-needed Administrator in post for the first nine months of this financial year and only managed to reinstate this role on a part-time basis. Our Development Officer appointments were also delayed due to the uncertainty of our long-term funding.

Grants were received from the Scottish Government, William Grant Foundation, The Robertson Trust, Colin Weir Charitable Foundation, Church of Scotland, Scottish

Community Alliance, Foundation Scotland and the National Lottery Community Fund and new funders during this period were the Bank of Scotland and the Social Isolation and Loneliness Fund. Total grant income amounted to £162,933 (£218,310 in 2022/23) of which £42,433 was restricted funding.

This financial year saw the end of two three-year grants from the William Grant Foundation and The Robertson Trust. We remain eternally grateful to them for this period of multi-term funding which, for the first-time ever, permitted the SMSA a period of stability with certain projects and aspects of our vital work. We are delighted to report that both funders are now back on board supporting the SMSA going forward.

Project spend of £17,834 has brought about significant benefits in efficient operations and in our work to promote men's health. This included:

- £5,429 on the MOT4Men preventative men's health sessions being delivered in Scottish Men's Sheds; and
- £9,312 from the National Lottery Community Fund's Awards for All programme on our new and improved website and database

The accounts include a charge of £10,800 which is two years' worth of rent charges from the 1st August 2021 to 31st July 2023 and these costs were kindly covered thanks to a donation from luxury homebuilder Bancon Homes.

The Association benefited from higher interest rates with an interest earned of £3,478, a significant rise

from last year's £889, and our telephone, internet and website costs reduced which offsets our increased postage costs.

Since our inception in 2014, our reserves policy has been to build up enough reserves to secure our charity with three to six months worth of reserves in the event of any emergencies, unexpected costs or funding insecurities which we have already experienced.

Although we have not yet fully achieved this six-month goal, due to rising costs and decreased grants, I am delighted to report that we have managed to secure three months' worth to manage any unforeseen events and will strive to reach our six-month target of £60,000.

We would like to take this opportunity to thank our Administrator Sue Salter and Wilma Sim of Thyme Accountants for helping us keep an efficient and streamlined accounting process.

The SMSA Trustees and loyal staff team look forward to the years ahead with high hopes for more financial security for the SMSA and Scottish Men's Sheds Movement as a whole.



INCOME
£181,728

OPERATING COSTS
£168,627

SURPLUS
£12,444

KEY SUPPORT



Face-to-face support
delivered in **76** Sheds

OPEN SHEDS: Top 10 support requests

- 1 Energy costs and signposting to CARES and Citrus Energy
- 2 Premises and community asset transfer including signposting to Community Ownership Support Service (COSS)
- 3 Social prescribing and maintaining Shed ethos
- 4 Succession planning
- 5 Funding
- 6 Safe working including Shed supervision, machine competence and First Aid
- 7 Women in Sheds
- 8 Tool donation
- 9 Visits to other Sheds (Learning Exchange programme)
- 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



A revised SMSA support toolkit, a one-stop shop of resources for Shed Trustees, delivered to

152 Sheds



18 New Sheds supported

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

54

Shedders received a trial of the new MOT4Men health sessions



7,452 email sent



26 Men's Shed groups supported by SMSA Trustees

91,898

SMSA website pageviews

198

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

19,541

visits to the 'Find a Shed' map



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 Moray | Northern Isles | Perth & Kinross | Scottish Borders

22

Network Meetings delivered

79

Scottish Sheds represented

352

Shed reps in attendance



MEET THE TEAM

SMSA STAFF



Jason Schroeder
CHIEF EXECUTIVE
OFFICER



Tim Green
DEVELOPMENT
OFFICER



Michelle Wibrew
COMMUNICATIONS
& PR OFFICER



Sue Salter
ADMINISTRATOR

SMSA PATRON AND BOARD OF TRUSTEES



Sir Harry Burns
PATRON



David Gardner
CHAIRPERSON



Jon Searle
TREASURER



Wilson George
SECRETARY



David Conner
TRUSTEE



Francis Edwards
TRUSTEE



Charlie Miller
TRUSTEE



Dick Monaghan
TRUSTEE



Archie Peebles
TRUSTEE

FINANCIAL STATEMENTS 2023-2024

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	11,641				11,641	1,784
Legacies					-	
Grants	120,500	42,433			162,933	218,310
Receipts from fundraising activities					-	
Gross trading receipts					-	150
Income from investments other than land and buildings (Bank interest)	3,476				3,476	889
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,678				3,678	3,321
					-	-
A1 Sub total	139,295	42,433	-	-	181,728	224,454
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	139,295	42,433	-	-	181,728	224,454
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	122,228	46,185			168,413	157,881
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	-
Legal costs					-	-
Other	214				214	147
					-	-
A3 Sub total	122,442	46,185	-	-	168,627	158,028
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	657				657	1,000
Purchase of investments					-	
A4 Sub total	657	-	-	-	657	1,000
Total payments	123,099	46,185	-	-	169,284	159,028
Net receipts / (payments)	16,196	(3,752)	-	-	12,444	65,426
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	16,196	(3,752)	-	-	12,444	65,426

FINANCIAL STATEMENTS 2023-2024

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	160,819	37,740			198,559	133,133
	Surplus / (deficit) shown on receipts and payments account	16,196	(3,752)			12,444	65,426
						-	-
	Cash and bank balances at end of year	177,015	33,988	-	-	211,003	198,559

(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 £
	Thinkpad Laptop			-	700
	Lenevo Think pad laptop		297	198	
	Dell Laptop		360	240	
		Total	657	438	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	Last year
			(estimate) 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 2023-2024

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	570

	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 2023-2024

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	10,850				10,850	956
PayPal Giving Fund UK	765				765	624
Facebook	-				-	134
AmazonSmile & Europe	26				26	35
easyfundraising	-				-	33
Virgin Money Giving					-	
Aviva					-	
The Mission group					-	
Scottish Practice Nurse Association					-	
Total	11,641	-	-	-	11,641	1,784

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	75,000
William Grant Foundation	30,000		30,000	44,000
The Robertson Trust	15,000		15,000	20,000
The Colin Weir Charity	-		-	60,000
Church of Scotland	500		500	
Scottish Community Alliance		6,500	6,500	
Bank Of Scotland		20,526	20,526	
Impact Funding		15,407	15,407	
Foundation Scotland		-	-	9,998
National Lottery		-	-	9,312
Total	120,500	42,433	162,933	218,310

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	3,678				3,678	3,321
					-	
					-	
					-	
					-	
					-	
Total	3,678	-	-	-	3,678	3,321

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	570				570	148
Staff expenses (not included in Travel, subsistence & accommodation)	95				95	
Pension	6,336				6,336	6,651
Office costs, Printing costs & Postage	5,252				5,252	3,010
Staff costs	88,318	28,351			116,669	118,850
Membership costs & subscriptions	1,291				1,291	3,503
Travel (inc. Mileage), subsistence & accommodation	5,221				5,221	6,005
Telephone, internet & websites	1,863				1,863	3,496
Rent & insurance	11,392				11,392	726
Bank charges	483				483	538
Project spending		17,834			17,834	12,745
Advertising and sundry	1,408				1,408	2,209
Total	122,228	46,185	-	-	168,413	157,881

FINANCIAL STATEMENTS 2023-2024

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below RBS & Unity	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	11,641				11,641	1,784
Legacies					-	
Grants	120,500				120,500	199,000
Receipts from fundraising activities					-	
Gross trading receipts	-				-	150
Income from investments other than land and buildings (Bank Interest)	3,476				3,476	889
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,678				3,678	3,321
Sub total	139,295	-	-	-	139,295	205,144
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	139,295	-	-	-	139,295	205,144
Payments						
Expenses for fundraising activities						
Gross trading payments					-	
Investment management costs						
Payments relating directly to charitable	122,228				122,228	136,988
Grants and donations					-	
Governance costs:						
Audit / independent examination	-				-	-
Preparation of annual accounts					-	
Legal costs					-	
Other costs	214				214	147
Sub total	122,442	-	-	-	122,442	137,135
Payments relating to asset and investment movements						
Purchases of fixed assets	657				657	1,000
Purchase of investments					-	
Sub total	657	-	-	-	657	1,000
Total payments	123,099	-	-	-	123,099	138,135
Net receipts / (payments)	16,196	-	-	-	16,196	67,009
Transfers to / (from) funds					-	
Surplus / (deficit) for year	16,196	-	-	-	16,196	67,009
Nature and purpose of funds						

FINANCIAL STATEMENTS 2023-2024

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 & National Lottery & foundation scotland	Scottish Community Alliance	BOS	Impact Funding		
Receipts						
Donations					-	
Legacies					-	
Grants		6,500	20,526	15,407	42,433	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	-	6,500	20,526	15,407	42,433	19,310
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	6,500	20,526	15,407	42,433	19,310
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	14,255	5,429	11,094	15,407	46,185	20,893
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	14,255	5,429	11,094	15,407	46,185	20,893
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	14,255	5,429	11,094	15,407	46,185	20,893
Net receipts / (payments)	(14,255)	1,071	9,432	-	(3,752)	(1,583)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(14,255)	1,071	9,432	-	(3,752)	(1,583)

Nature and purpose of funds

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FINANCIAL STATEMENTS 2023-2024

		Independent examiner's report on the accounts					v2
Report to the trustees/members of	Charity name	Scottish Men's Sheds Association					
Registered charity number		SC045139					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	April	2023		31	March	2024
Set out on pages						(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*]						
	<ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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						
	<ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:	<i>W Sim</i>			Date:	06/05/24		
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						



The SMSA would like to acknowledge and express our sincere thanks to the following for their continued support towards the development and growth of the SMSA and the Scottish Men's Shed Movement:

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**SCOTTISH
MEN'S
SHEDS
ASSOCIATION**

**BANCHORY BUSINESS CENTRE
BURN O'BENNIE ROAD
BANCHORY
ABERDEENSHIRE
AB31 5ZU**

**info@scottishmsa.org.uk
www.scottishmsa.org.uk**

