

Company registration number: 493940

**Irish Mens Sheds Association CLG
(A Company Limited by Guarantee and not having Share Capital)**

Abridged financial statements

for the financial year ended 31 December 2018

Irish Mens Sheds Association CLG
(A Company Limited by Guarantee and not having Share Capital)

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Irish Mens Sheds Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Directors responsibilities statement

These abridged financial statements have been extracted, pursuant to section 353 of the Companies Act 2014, from the statutory financial statements prepared under section 290 of that Act. The following is the Directors Responsibilities Statement accompanying those financial statements.

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board on 28 August 2019.

Mr Eoin Martyn
Director

Mr Paul O'Grady
Director

**Independent auditor's special report to Irish Mens Sheds Association CLG
pursuant to section 356 of the Companies Act 2014**

We have examined:

- (i) the abridged financial statements for the year ended 31 December 2018 on pages 7 to 20, which the directors of Irish Mens Sheds Association CLG propose to annex to the annual return of the company; and
- (ii) the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion that the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of that Act and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements are properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion, the directors are entitled under section 352 of the Companies Act 2014 to annex to the annual return of the company, abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act.

Other information

On 29 August 2019 we reported, as auditor of Irish Mens Sheds Association CLG, to the members on the company's financial statements for the year ended 31 December 2018 and our report was as follows:

"Independent auditor's report to the members of Irish Mens Sheds Association CLG

Report on the audit of the financial statements

**Independent auditor's special report to Irish Mens Sheds Association CLG
pursuant to section 356 of the Companies Act 2014 (continued)**

Opinion

We have audited the financial statements of Irish Mens Sheds Association CLG (the 'company') for the financial year ended 31 December 2018 which comprise the profit and loss account, balance sheet, statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its profit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 9 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Independent auditor's special report to Irish Mens Sheds Association CLG
pursuant to section 356 of the Companies Act 2014 (continued)**

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Independent auditor's special report to Irish Mens Sheds Association CLG
pursuant to section 356 of the Companies Act 2014 (continued)**

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**Independent auditor's special report to Irish Mens Sheds Association CLG
pursuant to section 356 of the Companies Act 2014 (continued)**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Hehir

For and on behalf of
F.D.C. and Associates Ltd
Chartered Certified Accountants and Statutory Auditors
F.D.C. House
Wellington Road
Cork

Date: 29 August 2019

Irish Mens Sheds Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Balance sheet
As at 31 December 2018

	Note	2018 €	€	2017 €	€
Fixed assets					
Tangible assets	5	8,280		1,567	
			8,280		1,567
Current assets					
Debtors	6	-		231	
Cash at bank and in hand		238,594		106,728	
		238,594		106,959	
Creditors: amounts falling due within one year					
	7	(2,865)		(8,394)	
Net current assets			235,729		98,565
Total assets less current liabilities			244,009		100,132
Net assets			244,009		100,132
Capital and reserves					
Restricted funds	8		147,020		34,320
Unrestricted funds	8		96,989		65,812
Members funds			244,009		100,132

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, as directors of Irish Mens Sheds Association CLG state that the company has relied on the specified exemption contained in section 352 of the Companies Act 2014; the company has done so on the grounds that it is entitled to the benefit of that exemption as a small company and confirm that the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The notes on pages 9 to 20 form part of these abridged financial statements.

Irish Mens Sheds Association CLG
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Balance sheet (continued)
As at 31 December 2018

These abridged financial statements were approved by the board of directors on 28 August 2019 and signed on behalf of the board by:

Mr Eoin Martyn
Director

Mr Paul O'Grady
Director

The notes on pages 9 to 20 form part of these abridged financial statements.

Irish Mens Sheds Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements
Financial year ended 31 December 2018

1. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Income & Expenditure

Income Resources

Income represents the total income received by the company by way of subscriptions, donations, various forms of fundraising, sponsorship, grant funding received & other miscellaneous income.

All incoming resources are included in the Income and Expenditure Account when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution of the legacy being received. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Income and Expenditure Account when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 19928. The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.

Irish Mens Sheds Association CLG
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Notes to the abridged financial statements (continued)
Financial year ended 31 December 2018

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Irish Mens Sheds Association CLG
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Notes to the abridged financial statements (continued)
Financial year ended 31 December 2018

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Cash flow statement exemption

The company has availed of the exemption contained in Section 1A of FRS 102 and as a result have elected not to prepare a cash flow statement.

Trade and other debtors

Debtors represent the gross amounts owed by third parties.

Cash at bank and on hand

Cash and at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Irish Mens Sheds Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2018

2. Limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €2.

3. Income

All income derives from activities in the Republic of Ireland. The analysis of income by activity is as follows:

	2018	2017
	€	€
Subscriptions	7,669	5,948
Donations	11,809	2,404
Fundraising	16,431	882
HSE Funding	243,300	262,000
Funding	297,875	159,520
Non-financial support received	20,000	-
Tattler Award	1,752	2,845
	<u>598,836</u>	<u>433,599</u>

4. Staff costs

The average number of persons employed by the company during the financial year, including the directors was 7 (2017: 4).

The aggregate payroll costs incurred during the financial year were:

	2018	2017
	€	€
Wages and salaries	230,250	160,609
Social insurance costs	24,625	17,075
	<u>254,875</u>	<u>177,684</u>

Irish Mens Sheds Association CLG
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Notes to the abridged financial statements (continued)
Financial year ended 31 December 2018

5. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2018	2,037	2,037
Additions	7,962	7,962
At 31 December 2018	<u>9,999</u>	<u>9,999</u>
Depreciation		
At 1 January 2018	469	469
Charge for the financial year	1,250	1,250
At 31 December 2018	<u>1,719</u>	<u>1,719</u>
Carrying amount		
At 31 December 2018	<u>8,280</u>	<u>8,280</u>
At 31 December 2017	<u>1,568</u>	<u>1,568</u>

6. Debtors

	2018	2017
	€	€
Prepayments	-	231
	<u> </u>	<u> </u>

7. Creditors: amounts falling due within one year

	2018	2017
	€	€
Amounts owed to credit institutions	1,527	2,478
Other creditors including tax and social insurance	462	4,345
Accruals	876	1,571
	<u>2,865</u>	<u>8,394</u>
	<u> </u>	<u> </u>

Irish Mens Sheds Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2018

8. Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds	Total
At 1 January 2017	20,392	(7,572)	12,820
Operating Surplus/(Deficit) for the year	<u>13,928</u>	<u>73,384</u>	<u>87,312</u>
At 31st December 2017	34,320	65,812	100,132
At 1 January 2018	34,320	65,812	100,132
Operating Surplus/(Deficit) for the year	<u>112,700</u>	<u>31,177</u>	<u>143,877</u>
At 31st December 2017	<u>147,020</u>	<u>96,989</u>	<u>244,009</u>

The Unrestricted Funds represents the free funds of the charity which are not designated for particular purposes

9. Ethical standards

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

Irish Mens Sheds Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2018

10. Grants received - Circular 13 Requirements

Grant 1

Agency	Topline	
Sponsoring Government Department		
Grant Programme	Topline	
Purpose of the Grant	PR & Communication Supports	
Total Grant		€45,000
- Grant taken to income in the period		€45,000
- The Cash received in the period		€45,000
- Any grant amounts deferred or due at the period end		€0
Expenditure		€45,000
Term	N/A	
Received year end	31 December 2018	
Capital grant	No	
Restriction on use	PR & Communication Supports	
Tax clearance	Yes	

Grant 2

Agency	Health Service Executive	
Sponsoring Government Department	National Office of Health Improvement HSE Health & Wellbeing Division	
Grant Programme	National Office of Health Improvement HSE Health & Wellbeing Division	
Purpose of the Grant	Healthy Sheds Programme/Core Costs	
Total Grant		€243,300
- Grant taken to income in the period		€243,300
- The Cash received in the period		€243,300
- Any grant amounts deferred or due at the period end		€0
Expenditure		€243,300
Term	N/A	
Received year end	31 December 2018	
Capital grant	No	
Restriction on use	Health & Wellbeing Programme Costs IMSA Core Costs	
Tax clearance	Yes	

Irish Mens Sheds Association CLG
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Notes to the abridged financial statements (continued)
Financial year ended 31 December 2018

.....continued

Grant 3

Agency	Ireland Funds
Sponsoring Government Department	
Grant Programme	Ireland Funds
Purpose of the Grant	Irish Mens Sheds Association CLG running costs
Total Grant	€25,000
- Grant taken to income in the period	€25,000
- The Cash received in the period	€25,000
- Any grant amounts deferred or due at the period end	€0
Expenditure	€0
Term	N/A
Received year end	31 December 2018
Capital grant	No
Restriction on use	Unrestricted
Tax clearance	Yes

Grant 4

Agency	Dept of Foreign Affairs & Trade
Sponsoring Government Department	Dept of Foreign Affairs & Trade
Grant Programme	Reconciliation Fund
Purpose of the Grant	Cross Border Exchanges
Total Grant	€20,000
- Grant taken to income in the period	€20,000
- The Cash received in the period	€20,000
- Any grant amounts deferred or due at the period end	€0
Expenditure	€4,800
Term	N/A
Received year end	31 December 2018
Capital grant	No
Restriction on use	Cross Border Exchanges
Tax clearance	Yes

Irish Mens Sheds Association CLG
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Notes to the abridged financial statements (continued)
Financial year ended 31 December 2018

.....continued

Grant 5

Agency	Ireland Funds
Sponsoring Government Department	
Grant Programme	Ireland Funds
Purpose of the Grant	Irish Mens Sheds Association CLG Running Costs
Total Grant	€50,000
- Grant taken to income in the period	€50,000
- The Cash received in the period	€50,000
- Any grant amounts deferred or due at the period end	€0
Expenditure	€0
Term	N/A
Received year end	31 December 2018
Capital grant	No
Restriction on use	Unrestricted
Tax clearance	Yes

Grant 6

Agency	Social Innovation Fund
Sponsoring Government Department	
Grant Programme	SIFI Growth Funds
Purpose of the Grant	To support the development of the Support Volunteer Programme
Total Grant	€80,000
- Grant taken to income in the period	€80,000
- The Cash received in the period	€60,000
- Non-financial supports received	€20,000
- Any grant amounts deferred or due at the period end	€0
Expenditure	€20,000
Term	N/A
Received year end	31 December 2018
Capital grant	No
Restriction on use	Support Volunteer Programme
Tax clearance	Yes

Irish Mens Sheds Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2018

.....continued

Grant 7

Agency	Community Foundation
Sponsoring Government Department	
Grant Programme	Medtronic Healthy Communities Fund
Purpose of the Grant	Male health workplace component - www.malehealth.ie
Total Grant	€7,500
- Grant taken to income in the period	€7,500
- The Cash received in the period	€7,500
- Any grant amounts deferred or due at the period end	€0
Expenditure	€0
Term	N/A
Received year end	31 December 2018
Capital grant	No
Restriction on use	www.malehealth.ie website
Tax clearance	Yes

Grant 8

Agency	Community Foundation for Ireland
Sponsoring Government Department	
Grant Programme	Irish Mens Sheds Association
Purpose of the Grant	Support costs
Total Grant	€1,000
- Grant taken to income in the period	€1,000
- The Cash received in the period	€1,000
- Any grant amounts deferred or due at the period end	€0
Expenditure	€1,000
Term	N/A
Received year end	31 December 2018
Capital grant	No
Restriction on use	Support costs
Tax clearance	Yes

Irish Mens Sheds Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2018

.....continued

Grant 9

Agency	SEI
Sponsoring Government Department	
Grant Programme	Impact Partnership Programme
Purpose of the Grant	Support Costs

Total Grant	€30,922
- Grant taken to income in the period	€30,922
- The Cash received in the period	€30,922
- Any grant amounts deferred or due at the period end	€0

Expenditure	€922
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Term	N/A
Received year end	31 December 2018
Capital grant	No
Restriction on use	Project Related Costs

Grant 10

Agency	Waterford Institute of Technology
Sponsoring Government Department	
Grant Programme	Employment Based Post Graduate Scholarship
Purpose of the Grant	Evaluation of the scalability of a community based mens health programme 'Sheds for Life'

Total Grant	€16,000
- Grant taken to income in the period	€5,125
- The Cash received in the period	€5,125
- Any grant amounts deferred or due at the period end	€0

Expenditure	€5,125
Term	N/A
Received year end	31 December 2018
Capital grant	No
Restriction on use	Employment Based Post Graduate Scholarship
Tax clearance	Yes

Irish Mens Sheds Association CLG
(A Company Limited by Guarantee and not having Share Capital)

Notes to the abridged financial statements (continued)
Financial year ended 31 December 2018

11. Approval of financial statements

The board of directors approved these abridged financial statements for issue on 28 August 2019.