

# SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS)

England & Wales · Charity number 1079534

## Details

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|             |                                                                                         |
|-------------|-----------------------------------------------------------------------------------------|
| Other names | SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED, SCB, SUPPORTED COMMUNITY BUSINESS |
| Status      | Registered                                                                              |
| Legal form  | CIO                                                                                     |
| Registered  | 2000-02-24                                                                              |
| Register    | <a href="#">View on the Charity Commission register</a>                                 |

## Contact

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|         |                                                                            |
|---------|----------------------------------------------------------------------------|
| Address | Supported Community Business<br>Gateway<br>Crewe<br>CW1 6YY                |
| Phone   | 01270255319                                                                |
| Email   | <a href="mailto:info@scbspecialneeds.co.uk">info@scbspecialneeds.co.uk</a> |
| Website | <a href="http://www.scbspecialneeds.co.uk">www.scbspecialneeds.co.uk</a>   |

## Activities

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**Objects:** The objects of the Charity are for the benefit of the public to promote the wellbeing, mental health, independence and social inclusion of adults with additional support needs, and to relieve the needs of their families and carers, primarily in Cheshire and the surrounding areas, by providing meaningful day opportunities, therapeutic workshops and community-based activities which foster personal growth, skills development and friendships, together with trusted support and respite, all in the interests of social care to improve quality of life and enable individuals to thrive.

**Activities:** Our aim is to provide a therapeutic workshop for people with learning difficulties and disabilities who wish to experience the world of work using such avenues as a tool, to promote understanding of the world around them. The charity is organised by Trustees who meet regularly to manage its affairs. The staff deal with day to day administration.

## Classification

- **How:** Other Charitable Activities
- **What:** Education/training
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** CREWE AND NANTWICH DISTRICTS IN THE COUNTY OF CHESHIRE
- Cheshire East
- Cheshire West & Chester

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £324,510 | £291,000    | -      | -         |
| 2024-08-31 | £278,127 | £265,847    | -      | -         |
| 2023-08-31 | £263,829 | £282,752    | -      | -         |
| 2022-08-31 | £255,625 | £243,910    | -      | -         |
| 2021-08-31 | £181,635 | £217,320    | -      | -         |
| 2020-08-31 | £200,318 | £211,300    | -      | -         |

## Trustees

| Name                    | Role | Appointed  |
|-------------------------|------|------------|
| Adam Mellor             |      | 2023-11-15 |
| Anne Marie Xiourouppa   |      | 2015-04-14 |
| Helen Laura Calvert     |      | 2025-06-09 |
| Keith Mucklow           |      | 2025-01-02 |
| Margaret Jane Beeston   |      | 2023-09-06 |
| Michael Glyn Withenshaw |      | 2020-02-19 |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS)**

England & Wales - Charity number 1079534

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# Accounts

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**SUPPORTED COMMUNITY BUSINESS  
(SPECIAL NEEDS) LIMITED**

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025**

## **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England & Wales)

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025**

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31<sup>st</sup> August 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2019).

#### **DIRECTORS AND TRUSTEES**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

#### **Key Management Personnel: Trustees and Directors**

|                                                                     |                     |
|---------------------------------------------------------------------|---------------------|
| Mrs. A.M. Xiourouppa                                                | Mr. M.G. Withenshaw |
| Mr. K. Mucklow ( <i>Appointed 2<sup>nd</sup> January 2025</i> )     | Mr. A. Mellor       |
| Mrs. H.L. Calvert ( <i>Appointed 9<sup>th</sup> June 2025</i> )     | Mrs. M.J. Beeston   |
| Mr. R.P.B. Walton ( <i>Resigned 4<sup>th</sup> September 2024</i> ) |                     |

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

The organisation is a charitable company limited by shares, incorporated on 13<sup>th</sup> August 1998 and registered as a charity on 24<sup>th</sup> February 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. A written resolution was passed on 16<sup>th</sup> January 2026 to change the objects of the charitable company to be more fitting for the current objectives of the charity.

##### **Trustee Recruitment, Appointment, Induction and Training**

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised internally.

##### **Organisation**

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. Trustees meet on a quarterly basis to discuss the operations of the charity. During these meetings aims, objectives and activities are reviewed, ensuring the charity remains focused on its stated purpose, as set out in the objects contained in the charity's Memorandum and Articles of Association.

In the current year no trustees received remuneration in respect of their work with the charity (2024: *No trustees*), see note 8 to the financial statements. No other trustee receives remuneration or other benefit from their work with the charity.

All remunerations are set by the Board of Trustees and reviewed annually.

##### **OBJECTS**

The object of the charity is to provide a therapeutic workshop facility enabling adults with special needs to experience the world of work in a controlled and supportive environment.

## **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England & Wales)

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025 (CONTINUED)**

#### **REVIEW OF ACTIVITIES, PLANS AND FUTURE COMMITMENTS**

The financial year 2024/2025 has been a year of consolidation and measured progress for Supported Community Business (Special Needs) Limited ("SCB"). While the organisation continues to operate within a challenging financial climate, a number of significant developments have strengthened its operational position and governance arrangements.

A key change during the year was the resignation of Richard Walton as Trustee and Chairman in September 2024, after many years of dedicated service to the charity. Richard had taken on the role during a period of managerial transition, providing stability and continuity at an important time. With the organisation now on a more settled footing, he felt it appropriate to hand over the role. The trustees and staff remain grateful for his contribution and ongoing support, and he continues to maintain a positive connection with the charity.

In January 2025, Keith Mucklow was appointed as a Trustee. Keith had previously supported SCB as a commercial customer through his business and, following his retirement, offered his experience and expertise to the Board. Since his appointment, he has worked closely with the management team to review and strengthen our commercial pricing structure. This has resulted in increases to the rates charged to commercial customers for work undertaken, contributing to improved sustainability.

In June 2025, Helen Calvert joined the Board of Trustees. Helen previously practiced as a Registered Learning Disabilities Nurse for 25 years before transitioning into wider roles within the care sector, bringing over 40 years' experience in total. Her extensive sector knowledge and leadership experience strengthen the Board's understanding of service delivery, governance and the wider adult social care landscape.

During the year, the charity formalised changes to its senior leadership structure to better reflect operational responsibilities and strategic oversight. Alex Muirhead's role transitioned from Workshop Manager to Chief Executive Officer. This reflects the breadth of responsibility undertaken, including overall strategic direction, governance oversight, financial sustainability, development of new commercial partnerships and growth in service user provision.

At the same time, Kareena's role evolved from Workshop Supervisor to Operations Manager. This change formalises her responsibility for the day-to-day operational management of the charity, including oversight of staff, service delivery, workflow and current commercial contracts. The clearer distinction between operational management and strategic leadership provides strengthened accountability and supports the continued stability of the organisation.

One of the most significant developments of the year was SCB's successful application to join Cheshire East Council's Day Opportunities Provider System. This resulted in an increase to the daily fee paid for care provision, which had not been uplifted for a considerable period. The revised fee structure improved income levels and, alongside modest growth in commercial activity, enabled the charity to achieve a small surplus for the financial year. It is important to note that this uplift has primarily brought the organisation closer to cost parity rather than creating significant additional capacity. Nonetheless, achieving a surplus position provides a degree of resilience and supports future planning.

The organisation has experienced minimal staff turnover during the year. The retirement of long-serving staff member Alex Jones marked the conclusion of many years of service, and we acknowledge his contribution to the charity. A suitable replacement was identified and appointed in March 2025, ensuring continuity within the workshop team.

We have been pleased to welcome several new service users into our day service provision. SCB continues to support adults from Crewe, Sandbach, Alsager, Nantwich, Middlewich and surrounding areas. Demand for structured and meaningful day opportunities remains evident within the local community.

## **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England & Wales)

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025 (CONTINUED)**

#### **REVIEW OF ACTIVITIES, PLANS AND FUTURE COMMITMENTS (CONTINUED)**

During the year, we also introduced a structured woodwork programme, developed in response to feedback gathered through service user and parent/carer surveys. The programme has enhanced our vocational offering and provides additional opportunities for individuals to develop practical skills. We are fortunate to have a skilled staff member who has supported many individuals in learning the craft of producing wooden planters and bird boxes. The programme has been positively received, and it is hoped that this area will continue to develop over time. We are grateful to several local businesses who have donated wood and fixings to support this initiative. In addition to its developmental benefits, there is potential for this activity to contribute modest charitable income through the future sale of products.

In May 2025, our landlords of 28 years formally requested the return of our current premises in accordance with the terms of our lease. While leaving our long-term home will be a significant change, the trustees have approached this as an opportunity for strategic growth. As at December 2025 we relocated to a larger and more prominent premises, offering greater capacity and improved visibility within the community.

Looking ahead, the trustees remain focused on maintaining financial discipline, strengthening income streams and managing the forthcoming relocation in a measured and sustainable manner. While the organisation is now operating on a more stable footing than in previous years, continued vigilance will be required given wider economic pressures and cost increases.

#### **DELIVERY OF PUBLIC BENEFIT**

The public have benefited from the activities provided by the charity, through:

- Providing a structured workplace where adults with additional support needs can develop skills, confidence and independence.
- Establishing a strong community-based environment that promotes inclusion and participation.
- Offering respite to parents and carers through consistent and reliable day provision.
- Supporting individuals from across Crewe and surrounding towns to access meaningful activity.
- Demonstrating that adults with additional support needs are valued contributors within the local community.
- Delivering vocational and practical training that enhances employability and independent living skills.

In shaping our objectives and planning our activities for the year, the trustees have continued to consider the Charity Commission's guidance on public benefit.

## **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England & Wales)

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025 (CONTINUED)**

#### **FINANCIAL REVIEW**

##### **Net Incoming Resources**

During the year the charity had net incoming resources of £33,510 (2024: £12,280) from all its activities. Income from donations and grants during the year totalled £6,459 (2024: £8,802).

The main source of incoming resources was Trading Income which totalled £309,311 (2024: £264,925). This income source supports the key objectives of the charity and the main outgoing resources related to Charitable Activities which totalled £282,853 (2024: £258,128). Within Charitable Activities the main item of cost was Staff Costs of £208,522 (2024: £193,298).

##### **Fixed Assets**

The net book value of fixed assets of the charity is £1,893 (2024: £2,103) being £1,892 for Plant and Machinery and £1 for Motor Vehicles.

Fixed asset additions during the year totalled £Nil (2024: £Nil).

Details of fixed assets are shown at note 9.

#### **RISK MANAGEMENT**

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

In the current climate the trustees consider the financial sustainability of the charity to be secure, based on those accessing the service being able to continue to purchase their placement through the Government's 'Direct Payment' scheme as part of their assessed care needs package.

Attention has also been focussed on non-financial risks arising from fire and health and safety. These risks are managed by having robust policies and procedures in place and up to date, and regular awareness training for staff working in these operational areas.

#### **RESERVES POLICY AND GOING CONCERN**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure and at the year end total funds totalled £366,321 (2024: £332,811) comprising entirely unrestricted funds. The charity has no restricted fund balances in either the current or previous years. At the year end cash at bank totalled £365,013 (2024: £328,297). The trustees consider that the level of reserves as at 31<sup>st</sup> August 2025 is satisfactory given the charity's relocation, additionally the charity believes it is important to keep a healthy level of reserves for any unforeseen costs that may arise.

The charity had no reserves with a negative balance at the year end.

The trustees believe that the charity is a going concern.

## **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England & Wales)

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025 (CONTINUED)**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, the surplus or deficit of the charity for the period, its assets and liabilities at the end of the period and clearly distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with Statements of Recommended Practice and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In determining how amounts are presented within items in the Statement of Financial Activities and Balance Sheet, the trustees must have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England & Wales)

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025 (CONTINUED)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Office** Supported Community Business,  
Gateway,  
Crewe,  
Cheshire.  
CW1 6YY

**Accountants** Hardwicks,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

**Bankers** Barclays Bank Plc,  
38 Market Street,  
Crewe,  
Cheshire.  
CW1 2ET

**Solicitors** Butcher & Barlow LLP,  
31 Middlewich Road,  
Sandbach.  
CW11 1HW

By order of the Board of Trustees

*H.L. Calvert*

..... **Trustee**

18<sup>th</sup> May, 2026

## **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England & Wales)

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

I report on the attached accounts of the charity for the year ended 31<sup>st</sup> August 2025.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Charities Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matters have come to my attention which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England & Wales)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED (CONTINUED)**

**USE OF THIS REPORT**

This report is made solely to the Trustees of Supported Community Business (Special Needs) Limited as a body in accordance with the terms of the engagement letter dated 24<sup>th</sup> October, 2011. The Independent Examination work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for the Independent Examination work, for this report, or for the opinions I have formed.

D. Stoker, A.C.A Bsc (Hons)

Hardwickes,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

18<sup>th</sup> May, 2026

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025**

|                                                                                                     | <u>Notes</u> | <u>Unrestricted<br/>Funds<br/>2025</u> | <u>Restricted<br/>Funds<br/>2025</u> | <u>Total<br/>Funds<br/>2025</u> | <u>Total Funds<br/>(Unrestricted)<br/>2024</u> |
|-----------------------------------------------------------------------------------------------------|--------------|----------------------------------------|--------------------------------------|---------------------------------|------------------------------------------------|
| <b><u>INCOMING RESOURCES</u></b>                                                                    |              | £                                      | £                                    | £                               | £                                              |
| <b><u>Incoming Resources from Generated Funds:-</u></b>                                             |              |                                        |                                      |                                 |                                                |
| <b><u>Voluntary Income:-</u></b>                                                                    |              |                                        |                                      |                                 |                                                |
| Donations                                                                                           | 2            | 6,459                                  | -                                    | 6,459                           | 8,802                                          |
| <b><u>Investment Income and Interest</u></b>                                                        | 3            | 8,740                                  | -                                    | 8,740                           | 4,400                                          |
| <b><u>Incoming Resources from Charitable Activities:-</u></b>                                       |              |                                        |                                      |                                 |                                                |
| Trading Income                                                                                      |              | 309,311                                | -                                    | 309,311                         | 264,925                                        |
| Fund Raising                                                                                        |              | -                                      | -                                    | -                               | -                                              |
| <b><u>TOTAL INCOMING RESOURCES</u></b>                                                              |              | <u>324,510</u>                         | <u>-</u>                             | <u>324,510</u>                  | <u>278,127</u>                                 |
| <b><u>RESOURCES EXPENDED</u></b>                                                                    |              |                                        |                                      |                                 |                                                |
| <b><u>Charitable Activities</u></b>                                                                 | 4            | 282,853                                | -                                    | 282,853                         | 258,128                                        |
| <b><u>Support Costs</u></b>                                                                         | 4            | 8,147                                  | -                                    | 8,147                           | 7,719                                          |
| <b><u>TOTAL RESOURCES EXPENDED</u></b>                                                              |              | <u>291,000</u>                         | <u>-</u>                             | <u>291,000</u>                  | <u>265,847</u>                                 |
| <b><u>NET INCOMING RESOURCES FOR THE<br/>YEAR BEING NET MOVEMENTS IN FUNDS<br/>FOR THE YEAR</u></b> | 6            | 33,510                                 | -                                    | 33,510                          | 12,280                                         |
| <b><u>Reconciliation of Funds</u></b>                                                               |              |                                        |                                      |                                 |                                                |
| Total Funds at 1 <sup>st</sup> September 2024/2023                                                  |              | <u>332,811</u>                         | <u>-</u>                             | <u>332,811</u>                  | <u>320,531</u>                                 |
| <b><u>TOTAL FUNDS AT 31<sup>st</sup> AUGUST 2025/2024</u></b>                                       | 14           | <u>366,321</u>                         | <u>-</u>                             | <u>366,321</u>                  | <u>332,811</u>                                 |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The attached notes form part of these accounts.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England &amp; Wales)

**BALANCE SHEET AS AT 31<sup>st</sup> AUGUST 2025**

|                                                                  | <u>Notes</u> | <u>2025</u>    | <u>2024</u>    |
|------------------------------------------------------------------|--------------|----------------|----------------|
|                                                                  |              | £              | £              |
| <b><u>FIXED ASSETS</u></b>                                       |              |                |                |
| Tangible Fixed Assets                                            | 9            | 1,893          | 2,103          |
| <b><u>CURRENT ASSETS</u></b>                                     |              |                |                |
| Debtors                                                          | 10           | 6,392          | 9,779          |
| Cash at Bank and in Hand                                         |              | <u>365,013</u> | <u>328,297</u> |
|                                                                  |              | 371,405        | 338,076        |
| <b><u>CREDITORS</u></b> : Amounts Falling Due<br>Within One Year | 11           | <u>(6,877)</u> | <u>(7,268)</u> |
| <b><u>NET CURRENT ASSETS</u></b>                                 |              | <u>364,528</u> | <u>330,808</u> |
| <b><u>NET ASSETS</u></b>                                         |              | <u>366,421</u> | <u>332,911</u> |
| <b><u>CAPITAL AND RESERVES</u></b>                               |              |                |                |
| Called-up Share Capital                                          | 12           | 100            | 100            |
| Unrestricted Funds                                               | 14           | <u>366,321</u> | <u>332,811</u> |
| <b><u>TOTAL FUNDS</u></b>                                        |              | <u>366,421</u> | <u>332,911</u> |

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006.

For the financial year ended 31<sup>st</sup> August, 2025 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board of Trustees on 18<sup>th</sup> May, 2026 and signed on its behalf by

H.L. Calvert

A.M. Xiourouppa

} **Directors**

The attached notes form part of these accounts.

## **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

### **NOTES TO THE ACCOUNTS** **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025**

#### **1. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are as follows:

##### **a) Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Supported Community Business (Special Needs) Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note.

The financial statements cover Supported Community Business (Special Needs) Limited as an individual company. Supported Community Business (Special Needs) Limited is incorporated in England and Wales. The registered office and principal place of business is Gateway, Crewe, Cheshire. CW1 6YY. The company is limited by shares. The financial statements are presented in Sterling (£) and have been rounded to the nearest pound.

##### **b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatement required.

##### **c) Preparation of the accounts on a Going Concern Basis**

The trustees are of the view that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and revenue grants are credited to the Statement of Financial Activities on a receivable basis. Capital grants are shown as deferred income and credited to the Statement of Financial Activities over the same depreciation periods as the assets to which they relate.

Income received in advance of a service is deferred until the criteria for income recognition are met.

##### **e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **f) Fund Accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, and where appropriate, a fair allocation of the depreciation charge.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025 (CONTINUED)**

g) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Allocation of Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 5.

i) **Operating Leases**

Rentals under operating leases are charged to the Statement of Financial Activities as they fall due.

j) **Fixed Assets and Depreciation**

Expenditure is capitalised as Fixed Assets in accordance with current accounting principles. Tangible fixed assets are depreciated at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life at the following annual rates:-

|                     |                         |
|---------------------|-------------------------|
| Plant and Machinery | - 10% reducing balance. |
| Motor Vehicles      | - 25% straight line.    |

k) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and balances in bank current accounts and bank deposit accounts.

m) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025 (CONTINUED)**

n) **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. **DONATIONS**

|                              | <b><u>Unrestricted</u></b><br><b><u>Funds</u></b><br><b><u>2025</u></b> | <b><u>Restricted</u></b><br><b><u>Funds</u></b><br><b><u>2025</u></b> | <b><u>Total</u></b><br><b><u>Funds</u></b><br><b><u>2025</u></b> | <b><u>Total Funds</u></b><br><b><u>(Unrestricted)</u></b><br><b><u>2024</u></b> |
|------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------------------------------------|
|                              | £                                                                       | £                                                                     | £                                                                | £                                                                               |
| Rotary Club Crewe            | 775                                                                     | -                                                                     | 775                                                              | 750                                                                             |
| Sheila Edwards               | 800                                                                     | -                                                                     | 800                                                              | 1,575                                                                           |
| Donations via Target 101     | 240                                                                     | -                                                                     | 240                                                              | 240                                                                             |
| Donations via Just Giving    | 508                                                                     | -                                                                     | 508                                                              | 1,113                                                                           |
| Donations via Giving Lottery | -                                                                       | -                                                                     | -                                                                | 704                                                                             |
| HMRC Gift Aid                | 1,002                                                                   | -                                                                     | 1,002                                                            | 472                                                                             |
| Other Donations              | <u>3,134</u>                                                            | <u>-</u>                                                              | <u>3,134</u>                                                     | <u>3,948</u>                                                                    |
|                              | <u>6,459</u>                                                            | <u>-</u>                                                              | <u>6,459</u>                                                     | <u>8,802</u>                                                                    |

3. **INVESTMENT INCOME AND INTEREST**

Investment income of £8,740 (2024: £4,400) comprises interest on cash deposits with UK banks.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025 (CONTINUED)**

**4. RESOURCES EXPENDED**

|                                      | <u>Unrestricted</u><br><u>Funds</u><br><u>2025</u> | <u>Restricted</u><br><u>Funds</u><br><u>2025</u> | <u>Total</u><br><u>Funds</u><br><u>2025</u> | <u>Total Funds</u><br><u>(Unrestricted)</u><br><u>2024</u> |
|--------------------------------------|----------------------------------------------------|--------------------------------------------------|---------------------------------------------|------------------------------------------------------------|
| <u>Charitable Activities</u>         | £                                                  | £                                                | £                                           | £                                                          |
| Staff Costs (Note 7)                 | 208,522                                            | -                                                | 208,522                                     | 193,298                                                    |
| Staff Pensions (Note 7)              | 9,048                                              | -                                                | 9,048                                       | 8,609                                                      |
| Rent and Rates                       | 24,682                                             | -                                                | 24,682                                      | 22,208                                                     |
| Heat and Light                       | 6,496                                              | -                                                | 6,496                                       | 5,738                                                      |
| Materials Purchased                  | 434                                                | -                                                | 434                                         | 221                                                        |
| Insurance                            | 4,440                                              | -                                                | 4,440                                       | 6,027                                                      |
| Repairs and Renewals                 | 1,554                                              | -                                                | 1,554                                       | 5,189                                                      |
| Telephone                            | 1,948                                              | -                                                | 1,948                                       | 1,835                                                      |
| Printing, Postage and Stationery     | 2,175                                              | -                                                | 2,175                                       | 2,443                                                      |
| Motor Expenses                       | 2,051                                              | -                                                | 2,051                                       | 1,806                                                      |
| Sundry Expenses                      | 13,369                                             | -                                                | 13,369                                      | 7,775                                                      |
| Professional Fees                    | 6,568                                              | -                                                | 6,568                                       | 1,970                                                      |
| Depreciation                         | 210                                                | -                                                | 210                                         | 234                                                        |
| Health and Safety                    | <u>1,356</u>                                       | <u>-</u>                                         | <u>1,356</u>                                | <u>775</u>                                                 |
|                                      | <u>282,853</u>                                     | <u>-</u>                                         | <u>282,853</u>                              | <u>258,128</u>                                             |
| <u>Support Costs</u>                 |                                                    |                                                  |                                             |                                                            |
| Staff Costs (Note 7)                 | 4,685                                              | -                                                | 4,685                                       | 4,413                                                      |
| Staff Pensions (Note 7)              | 162                                                | -                                                | 162                                         | 156                                                        |
| Accountancy and Bookkeeping (Note 6) | <u>3,300</u>                                       | <u>-</u>                                         | <u>3,300</u>                                | <u>3,150</u>                                               |
|                                      | <u>8,147</u>                                       | <u>-</u>                                         | <u>8,147</u>                                | <u>7,719</u>                                               |

**5. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

| <u>Analysis of support and governance costs</u>     | <u>General</u><br><u>Support</u> | <u>Governance</u><br><u>Function</u> | <u>Total</u> | <u>Basis of Apportionment</u> |
|-----------------------------------------------------|----------------------------------|--------------------------------------|--------------|-------------------------------|
| <u>Charitable Activities</u>                        | £                                | £                                    | £            |                               |
| Staff Costs                                         | 2,811                            | 1,874                                | 4,685        | Allocation on time            |
| Staff Pensions                                      | 97                               | 65                                   | 162          | Allocation on time            |
| Accountancy Services and<br>Independent Examination | <u>1,930</u>                     | <u>1,370</u>                         | <u>3,300</u> | Allocation on time            |
|                                                     | <u>4,838</u>                     | <u>3,309</u>                         | <u>8,147</u> |                               |

**6. NET INCOMING RESOURCES FOR THE YEAR**

|                                                       | <u>2025</u>  | <u>2024</u>  |
|-------------------------------------------------------|--------------|--------------|
| The net incoming resources are stated after charging: |              |              |
|                                                       | £            | £            |
| Depreciation                                          | 210          | 234          |
| Accountancy                                           | 1,930        | 1,840        |
| Independent Examination                               | <u>1,370</u> | <u>1,310</u> |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025 (CONTINUED)**

7. **STAFF COSTS AND NUMBERS**

|                       | <b><u>2025</u></b> | <b><u>2024</u></b> |
|-----------------------|--------------------|--------------------|
|                       | <b>£</b>           | <b>£</b>           |
| Salaries and Wages    | 204,236            | 188,057            |
| Staff Pensions        | 9,210              | 8,765              |
| Social Security Costs | <u>8,971</u>       | <u>9,654</u>       |
|                       | <u>222,417</u>     | <u>206,476</u>     |

No employee received emoluments of more than £60,000.

Key Management Personnel Remuneration during the year was £46,853 (2024: £Nil).

The average monthly headcount (including part time staff) was 9 staff (2024: 8 staff).

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. The pension charge represents contributions due from the charity.

8. **TRUSTEES' / DIRECTORS' REMUNERATION**

|                        | <b><u>2025</u></b> | <b><u>2024</u></b> |
|------------------------|--------------------|--------------------|
|                        | <b>£</b>           | <b>£</b>           |
| Aggregate remuneration | Nil                | Nil                |
| Trustees' expenses     | <u>Nil</u>         | <u>Nil</u>         |

9. **TANGIBLE FIXED ASSETS**

|                                   | <b><u>Plant and<br/>Machinery</u></b> | <b><u>Motor Vehicles</u></b> | <b><u>Total</u></b> |
|-----------------------------------|---------------------------------------|------------------------------|---------------------|
| <b><u>Cost</u></b>                | <b>£</b>                              | <b>£</b>                     | <b>£</b>            |
| At 1 <sup>st</sup> September 2024 | 9,022                                 | 16,826                       | 25,848              |
| Additions                         | -                                     | -                            | -                   |
| At 31 <sup>st</sup> August 2025   | 9,022                                 | 16,826                       | 25,848              |
| <b><u>Depreciation</u></b>        |                                       |                              |                     |
| At 1 <sup>st</sup> September 2024 | 6,920                                 | 16,825                       | 23,745              |
| Charge in the year                | 210                                   | -                            | 210                 |
| At 31 <sup>st</sup> August 2025   | 7,130                                 | 16,825                       | 23,955              |
| <b><u>Net Book Values</u></b>     |                                       |                              |                     |
| At 31 <sup>st</sup> August 2025   | 1,892                                 | 1                            | 1,893               |
| At 31 <sup>st</sup> August 2024   | 2,102                                 | 1                            | 2,103               |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025 (CONTINUED)**

10. **DEBTORS**

|               | <b><u>2025</u></b> | <b><u>2024</u></b> |
|---------------|--------------------|--------------------|
|               | <b>£</b>           | <b>£</b>           |
| Trade Debtors | 4,725              | 8,112              |
| Prepayments   | <u>1,667</u>       | <u>1,667</u>       |
|               | <u>6,392</u>       | <u>9,779</u>       |

11. **CREDITORS**: Amounts Falling Due Within One Year

|                              |              |              |
|------------------------------|--------------|--------------|
|                              | <b>£</b>     | <b>£</b>     |
| Trade Creditors              | 631          | -            |
| Taxation and Social Security | 2,646        | 3,818        |
| Accruals                     | <u>3,600</u> | <u>3,450</u> |
|                              | <u>6,877</u> | <u>7,268</u> |

12. **CALLED-UP SHARE CAPITAL**

|                                                    | <b><u>2025</u></b> | <b><u>2024</u></b> |
|----------------------------------------------------|--------------------|--------------------|
|                                                    | <b>£</b>           | <b>£</b>           |
| <b><u>Equity Shares:-</u></b>                      |                    |                    |
| <b><u>Called-up, Allotted and Fully Paid:-</u></b> |                    |                    |
| 100 Ordinary Shares of £1 each                     | <u>100</u>         | <u>100</u>         |

13. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                       | <b><u>General Funds</u></b> | <b><u>Restricted Funds</u></b> | <b><u>Total Funds</u></b> |
|-----------------------|-----------------------------|--------------------------------|---------------------------|
|                       | <b>£</b>                    | <b>£</b>                       | <b>£</b>                  |
| Tangible Fixed Assets | 1,893                       | -                              | 1,893                     |
| Current Assets        | 371,405                     | -                              | 371,405                   |
| Current Liabilities   | <u>(6,877)</u>              | <u>-</u>                       | <u>(6,877)</u>            |
|                       | <u>366,421</u>              | <u>-</u>                       | <u>366,421</u>            |

14. **MOVEMENT IN FUNDS**

|                                        | <b><u>At 1<sup>st</sup></u></b> |                         |                         | <b><u>At 31<sup>st</sup></u></b> |
|----------------------------------------|---------------------------------|-------------------------|-------------------------|----------------------------------|
|                                        | <b><u>September</u></b>         | <b><u>Incoming</u></b>  | <b><u>Outgoing</u></b>  | <b><u>August</u></b>             |
|                                        | <b><u>2024</u></b>              | <b><u>Resources</u></b> | <b><u>Resources</u></b> | <b><u>2025</u></b>               |
|                                        | <b>£</b>                        | <b>£</b>                | <b>£</b>                | <b>£</b>                         |
| <b><u>TOTAL RESTRICTED FUNDS</u></b>   | <u>-</u>                        | <u>-</u>                | <u>-</u>                | <u>-</u>                         |
| <b><u>Unrestricted Funds</u></b>       |                                 |                         |                         |                                  |
| General funds                          | <u>332,811</u>                  | <u>324,510</u>          | <u>(291,000)</u>        | <u>366,321</u>                   |
| <b><u>TOTAL UNRESTRICTED FUNDS</u></b> | <u>332,811</u>                  | <u>324,510</u>          | <u>(291,000)</u>        | <u>366,321</u>                   |
| <b><u>TOTAL FUNDS</u></b>              | <u>332,811</u>                  | <u>324,510</u>          | <u>(291,000)</u>        | <u>366,321</u>                   |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2025 (CONTINUED)**

15. **FUTURE FINANCIAL COMMITMENTS**

**Operating Leases**

The total future minimum lease payments under non-cancellable operating leases are as follows:-

|                                                   | <b><u>2025</u></b> | <b><u>2024</u></b> |
|---------------------------------------------------|--------------------|--------------------|
|                                                   | <b>£</b>           | <b>£</b>           |
| Not later than one year                           | <u>28,833</u>      | <u>5,500</u>       |
| Later than one year and not later than five years | <u>158,333</u>     | <u>-</u>           |
| Later than five years                             | <u>213,333</u>     | <u>-</u>           |

16. **CONTROLLING PARTY**

The charity is controlled by its Trustees.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS)**

England & Wales - Charity number 1079534

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# Accounts

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**SUPPORTED COMMUNITY BUSINESS  
(SPECIAL NEEDS) LIMITED**

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024**

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31<sup>st</sup> August 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015).

**DIRECTORS AND TRUSTEES**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

**Key Management Personnel: Trustees and Directors**

|                                                                     |                                                                  |
|---------------------------------------------------------------------|------------------------------------------------------------------|
| Mrs. S.P. Walton ( <i>Resigned 17<sup>th</sup> October 2023</i> )   | Mr. C.B. Mills ( <i>Resigned 10<sup>th</sup> October 2023</i> )  |
| Mrs. A.M. Xiourouppa                                                | Mr. M.G. Withenshaw                                              |
| Mr. P. Lewis ( <i>Resigned 10<sup>th</sup> October 2023</i> )       | Mr. A. Mellor ( <i>Appointed 15<sup>th</sup> November 2023</i> ) |
| Mr. R.P.B. Walton ( <i>Resigned 4<sup>th</sup> September 2024</i> ) | Mrs. M.J. Beeston                                                |

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The organisation is a charitable company limited by shares, incorporated on 13<sup>th</sup> August 1998 and registered as a charity on 24<sup>th</sup> February 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

**Trustee Recruitment, Appointment, Induction and Training**

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised internally.

**Organisation**

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. Trustees meet on a quarterly basis to discuss the operations of the charity. During these meetings aims, objectives and activities are reviewed, ensuring the charity remains focused on its stated purpose, as set out in the objects contained in the charity's Memorandum and Articles of Association.

In the current year no trustees received remuneration in respect of their work with the charity (2023: *two trustees*), see note 8 to the financial statements. No other trustee receives remuneration or other benefit from their work with the charity.

All remunerations are set by the Board of Trustees and reviewed annually.

**OBJECTS**

The object of the charity is to provide a therapeutic workshop facility enabling adults with special needs to experience the world of work in a controlled and supportive environment.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024 (CONTINUED)**

**REVIEW OF ACTIVITIES, PLANS AND FUTURE COMMITMENTS**

The financial year 2023/2024 has been a period of transition for Supported Community Business (Special Needs) Limited ("SCB"), marked by several notable successes and strategic developments.

One of the key highlights of the year has been the commencement of our maths skills sessions, with a particular focus on money management. These sessions have been incredibly successful, significantly reducing the vulnerability of our service users when making purchases in the community. The positive feedback from participants and their families underscores the importance of these skills in enhancing the independence of those we support.

On the business front, we have successfully navigated the continued transition of our customer base. While some of our older, more established clients have reduced their use of our services, we have strengthened relationships with other clients and welcomed new customers. This strategic diversification has ensured that we remained consistently busy throughout the year, providing a wide variety of tasks that keep our service users engaged and challenged in their day-to-day activities. Notably, we established our first long-distance customer relationship with a company based in Bolton, utilising courier services to manage the packaging and return of goods. This partnership marks an important step in expanding our operational reach beyond the local area.

We have also welcomed several new service users into our program, bringing us to approximately 98% capacity. This reflects the ongoing demand for our services and our commitment to meeting the needs of adults with additional support needs in our community.

A significant organisational change this year has been the transition of our trustees' leadership. Colin Mills and Paul Lewis, both of whom have served with dedication in multiple roles across the charity, stepped back from their positions as Directors/Trustees. We are deeply grateful for their years of service. Richard Walton and Glyn Withenshaw assumed Colin Mills' and Paul Lewis' responsibilities, ensuring a smooth transition supported by existing and new trustees. Additionally, Richard signalled his intention to resign from his role as Director/Trustee and has stepped down with the warmest wishes of all involved at SCB for his years of dedicated service.

We also bid farewell to Sue Walton, who resigned as a Director/Trustee this year after many years of dedicated service. Her commitment and contributions have been invaluable to the charity, and she leaves with our deepest thanks and appreciation.

Earlier in the year, we were pleased to welcome Jane Beeston and Adam Mellor to the board. Their diverse skills have since further strengthened our governance.

We have been fortunate to benefit from some fantastic fundraising efforts this year, including a marathon run completed by one of our trustees, which raised over £1,000 for our charity. Additionally, we are thankful for a number of other charitable donations from long-term supporters, as well as successful fundraising activities such as raffles and numerous other events. These efforts have helped to maintain our resources and helped us to continue providing essential services to our community.

In response to the growing needs of our service users and to address the social isolation that can be felt outside workshop hours, we initiated social evening activities. These events have been well received and have helped alleviate loneliness, offering our service users additional opportunities for social interaction and community building.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**  
**REGISTERED CHARITY NUMBER 1079534**  
**REGISTERED COMPANY NUMBER 03615414**  
**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024 (CONTINUED)**

**REVIEW OF ACTIVITIES, PLANS AND FUTURE COMMITMENTS (CONTINUED)**

We are also proud to maintain a commitment to paying our staff a wage that is ahead of the National Living Wage. This strategy is key to attracting and retaining the best talent, ensuring continuity of care, which is so important for many of our service users.

This year marks the first full year under the day-to-day management of Alex Muirhead, following the retirement of Colin Mills after 23 years of service. Alex has brought his extensive experience in the care industry to bear, reviewing and updating all key policies and procedures to ensure they meet industry standards. His efforts have included a thorough review and update of our safeguarding policy, ensuring the safety and well-being of everyone who attends SCB.

Looking forward, the charity is committed to reviewing the long-term needs of SCB, particularly regarding our locality and how best to serve the needs of our service users in the coming years. We will aim to maintain reserves to ensure long-term stability and safeguard against any future events that may destabilise the workshop.

In terms of financial performance, given the challenges faced this year with the loss of some key customers and the national increase to the living wage in April 2024, alongside other cost of living increases, the trustees are pleased that we have been able to achieve a modest surplus.

The financial picture over the past few years clearly shows that we are still operating in a generally challenging financial environment. Our future sustainability remains dependent on generating additional income and ensuring we can cover rising operational costs. This is essential if we are to continue delivering the high-quality services that our service users rely on.

Looking ahead, with the increasing cost pressures, particularly wage rises and general inflation, we will need to take further steps to secure and strengthen our income streams. Without increases to our fees and overall income, the long-term stability of the charity will remain under strain.

**DELIVERY OF PUBLIC BENEFIT**

The public have benefitted from the activities provided by the charity, through:

- Providing a place where adults with additional support needs can develop their skills, confidence, social interaction, knowledge, and understanding of the workplace.
- Establishing a strong community-based business with a culture of equal opportunities for all, irrespective of disability.
- Providing respite to parents/carers who can plan their day around the workshop activity.
- Providing telephone and practical support to both service users and parents/carers throughout the year.
- Demonstrating that adults with additional support needs are valued members of society.
- Providing key skills training to service users in the form of maths and health and safety training, reducing their vulnerability in the community and further enhancing their independent living skills.

In shaping our objectives and planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024 (CONTINUED)**

**FINANCIAL REVIEW**

**Net Outgoing Resources**

During the year the charity had net incoming resources of £12,280 (2023: *net outgoing resources* £18,923) from all its activities. Income from donations and grants during the year totalled £8,802 (2023: £3,875).

The main source of incoming resources was Trading Income which totalled £264,925 (2023: £258,658). This income source supports the key objectives of the charity and the main outgoing resources related to Charitable Activities which totalled £258,128 (2023: £273,756). Within Charitable Activities the main item of cost was Staff Costs of £193,298 (2023: £200,662).

**Fixed Assets**

The net book value of fixed assets of the charity is £2,103 (2023: £2,337) being £2,102 for Plant and Machinery and £1 for Motor Vehicles.

Fixed asset additions during the year totalled £Nil (2023: £Nil).

Details of fixed assets are shown at note 9.

**RISK MANAGEMENT**

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

In the current climate the trustees consider the financial sustainability of the charity to be secure, based on those accessing the service being able to continue to purchase their placement through the Government's 'Direct Payment' scheme as part of their assessed care needs package.

Attention has also been focussed on non-financial risks arising from fire and health and safety. These risks are managed by having robust policies and procedures in place and up to date, and regular awareness training for staff working in these operational areas.

**RESERVES POLICY AND GOING CONCERN**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure and at the year end total funds totalled £332,811 (2023: £320,531) comprising entirely unrestricted funds. The charity has no restricted fund balances in either the current or previous years. At the year end cash at bank totalled £328,297 (2023: £310,544). The trustees consider that the level of reserves as at 31<sup>st</sup> August 2024 is satisfactory given the charity's circumstances.

The charity had no reserves with a negative balance at the year end.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024 (CONTINUED)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, the surplus or deficit of the charity for the period, its assets and liabilities at the end of the period and clearly distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with Statements of Recommended Practice and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In determining how amounts are presented within items in the Statement of Financial Activities and Balance Sheet, the trustees must have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024 (CONTINUED)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Office**      Quakers Coppice,  
Crewe Gates Farm Industrial Estate,  
Crewe,  
Cheshire.  
CW1 6FA

**Accountants**      Hardwickes,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

**Bankers**      Barclays Bank Plc,  
38 Market Street,  
Crewe,  
Cheshire.  
CW1 2ET

**Solicitors**      Butcher & Barlow LLP,  
31 Middlewich Road,  
Sandbach.  
CW11 1HW

By order of the Board of Trustees

*M.G. Withenshaw*  
..... **Trustee**

2<sup>nd</sup> December, 2024

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

I report on the attached accounts of the charity for the year ended 31<sup>st</sup> August 2024.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Charities Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matters have come to my attention which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006;  
or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED (CONTINUED)**

**USE OF THIS REPORT**

This report is made solely to the Trustees of Supported Community Business (Special Needs) Limited as a body in accordance with the terms of the engagement letter dated 24<sup>th</sup> October, 2011. The Independent Examination work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for the Independent Examination work, for this report, or for the opinions I have formed.

D.R. Shaw Bsc., F.C.A

Hardwickes,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

2<sup>nd</sup> December, 2024

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024**

|                                                                                                                | <u>Notes</u> | <u>Unrestricted<br/>Funds<br/>2024</u> | <u>Restricted<br/>Funds<br/>2024</u> | <u>Total<br/>Funds<br/>2024</u> | <u>Total<br/>Funds<br/>2023</u> |
|----------------------------------------------------------------------------------------------------------------|--------------|----------------------------------------|--------------------------------------|---------------------------------|---------------------------------|
| <b><u>INCOMING RESOURCES</u></b>                                                                               |              | <b>£</b>                               | <b>£</b>                             | <b>£</b>                        | <b>£</b>                        |
| <b><u>Incoming Resources from Generated Funds:-</u></b>                                                        |              |                                        |                                      |                                 |                                 |
| <b><u>Voluntary Income:-</u></b>                                                                               |              |                                        |                                      |                                 |                                 |
| Donations                                                                                                      | 2            | 8,802                                  | -                                    | 8,802                           | 3,875                           |
| <b><u>Investment Income and Interest</u></b>                                                                   | 3            | 4,400                                  | -                                    | 4,400                           | 1,296                           |
| <b><u>Incoming Resources from Charitable Activities:-</u></b>                                                  |              |                                        |                                      |                                 |                                 |
| Trading Income                                                                                                 |              | 264,925                                | -                                    | 264,925                         | 258,658                         |
| Fund Raising                                                                                                   |              | <u>-</u>                               | <u>-</u>                             | <u>-</u>                        | <u>-</u>                        |
| <b><u>TOTAL INCOMING RESOURCES</u></b>                                                                         |              | <b><u>278,127</u></b>                  | <b><u>-</u></b>                      | <b><u>278,127</u></b>           | <b><u>263,829</u></b>           |
| <b><u>RESOURCES EXPENDED</u></b>                                                                               |              |                                        |                                      |                                 |                                 |
| <b><u>Charitable Activities</u></b>                                                                            | 4            | 258,128                                | -                                    | 258,128                         | 273,756                         |
| <b><u>Support Costs</u></b>                                                                                    | 4            | <u>7,719</u>                           | <u>-</u>                             | <u>7,719</u>                    | <u>8,996</u>                    |
| <b><u>TOTAL RESOURCES EXPENDED</u></b>                                                                         |              | <b><u>265,847</u></b>                  | <b><u>-</u></b>                      | <b><u>265,847</u></b>           | <b><u>282,752</u></b>           |
| <b><u>NET INCOMING/(OUTGOING) RESOURCES<br/>FOR THE YEAR BEING NET MOVEMENTS<br/>IN FUNDS FOR THE YEAR</u></b> | 6            | 12,280                                 | -                                    | 12,280                          | (18,923)                        |
| <b><u>Reconciliation of Funds</u></b>                                                                          |              |                                        |                                      |                                 |                                 |
| Total Funds at 1 <sup>st</sup> September 2023/2022                                                             |              | <u>320,531</u>                         | <u>-</u>                             | <u>320,531</u>                  | <u>339,454</u>                  |
| <b><u>TOTAL FUNDS AT 31<sup>st</sup> AUGUST 2024/2023</u></b>                                                  | 14           | <b><u>332,811</u></b>                  | <b><u>-</u></b>                      | <b><u>332,811</u></b>           | <b><u>320,531</u></b>           |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The attached notes form part of these accounts.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England & Wales)

**BALANCE SHEET AS AT 31<sup>st</sup> AUGUST 2024**

|                                                              | <b><u>Notes</u></b> | <b><u>2024</u></b> |                | <b><u>2023</u></b> |                |
|--------------------------------------------------------------|---------------------|--------------------|----------------|--------------------|----------------|
|                                                              |                     | £                  | £              | £                  | £              |
| <b><u>FIXED ASSETS</u></b>                                   |                     |                    |                |                    |                |
| Tangible Fixed Assets                                        | 9                   |                    | 2,103          |                    | 2,337          |
| <b><u>CURRENT ASSETS</u></b>                                 |                     |                    |                |                    |                |
| Debtors                                                      | 10                  | 9,779              |                | 13,315             |                |
| Cash at Bank and in Hand                                     |                     | <u>328,297</u>     |                | <u>310,544</u>     |                |
|                                                              |                     | 338,076            |                | 323,859            |                |
| <b><u>CREDITORS:</u></b> Amounts Falling Due Within One Year | 11                  | <u>(7,268)</u>     |                | <u>(5,565)</u>     |                |
| <b><u>NET CURRENT ASSETS</u></b>                             |                     |                    | <u>330,808</u> |                    | <u>318,294</u> |
| <b><u>NET ASSETS</u></b>                                     |                     |                    | <u>332,911</u> |                    | <u>320,631</u> |
| <b><u>CAPITAL AND RESERVES</u></b>                           |                     |                    |                |                    |                |
| Called-up Share Capital                                      | 12                  |                    | 100            |                    | 100            |
| Unrestricted Funds                                           | 14                  |                    | <u>332,811</u> |                    | <u>320,531</u> |
| <b><u>TOTAL FUNDS</u></b>                                    |                     |                    | <u>332,911</u> |                    | <u>320,631</u> |

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006.

For the financial year ended 31<sup>st</sup> August, 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board of Trustees on 2<sup>nd</sup> December, 2024 and signed on its behalf by

|                 |   |                         |
|-----------------|---|-------------------------|
| M.G. Withenshaw | ) |                         |
|                 | ) |                         |
|                 | ) | <b><u>Directors</u></b> |
|                 | ) |                         |
| A.M. Xiourouppa | ) |                         |

The attached notes form part of these accounts.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024**

**1. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Supported Community Business (Special Needs) Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note.

The financial statements cover Supported Community Business (Special Needs) Limited as an individual company. Supported Community Business (Special Needs) Limited is incorporated in England and Wales. The financial statements are presented in Sterling (£) and have been rounded to the nearest pound.

**b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

**c) Preparation of the accounts on a Going Concern Basis**

The trustees are of the view that there are no material uncertainties about the charity's ability to continue as a going concern.

**d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and revenue grants are credited to the Statement of Financial Activities on a receivable basis. Capital grants are shown as deferred income and credited to the Statement of Financial Activities over the same depreciation periods as the assets to which they relate.

Income received in advance of a service is deferred until the criteria for income recognition are met.

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**f) Fund Accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, and where appropriate, a fair allocation of the depreciation charge.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024 (CONTINUED)**

**g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h) Allocation of Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 5.

**i) Operating Leases**

Rentals under operating leases are charged to the Statement of Financial Activities as they fall due.

**j) Fixed Assets and Depreciation**

Expenditure is capitalised as Fixed Assets in accordance with current accounting principles. Tangible fixed assets are depreciated at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life at the following annual rates:-

|                     |                         |
|---------------------|-------------------------|
| Plant and Machinery | - 10% reducing balance. |
| Motor Vehicles      | - 25% straight line.    |

**k) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**l) Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and balances in bank current accounts and bank deposit accounts.

**m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024 (CONTINUED)**

n) **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. **DONATIONS**

|                                  | <b><u>Unrestricted</u></b><br><b><u>Funds</u></b><br><b><u>2024</u></b> | <b><u>Restricted</u></b><br><b><u>Funds</u></b><br><b><u>2024</u></b> | <b><u>Total Funds</u></b> |                    |
|----------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------|--------------------|
|                                  | <b><u>2024</u></b>                                                      | <b><u>2024</u></b>                                                    | <b><u>2024</u></b>        | <b><u>2023</u></b> |
|                                  | <b>£</b>                                                                | <b>£</b>                                                              | <b>£</b>                  | <b>£</b>           |
| Rotary Club Crewe                | 750                                                                     | -                                                                     | 750                       | 250                |
| Sheila Edwards                   | 1,575                                                                   | -                                                                     | 1,575                     | -                  |
| Donations via Target 101         | 240                                                                     | -                                                                     | 240                       | 262                |
| Donations via Just Giving        | 1,113                                                                   | -                                                                     | 1,113                     | 511                |
| Donations via The Giving Machine | -                                                                       | -                                                                     | -                         | 16                 |
| Donations via Giving Lottery     | 704                                                                     | -                                                                     | 704                       | 321                |
| HMRC Gift Aid                    | 472                                                                     | -                                                                     | 472                       | 680                |
| Other Donations                  | <u>3,948</u>                                                            | <u>-</u>                                                              | <u>3,948</u>              | <u>1,835</u>       |
|                                  | <u>8,802</u>                                                            | <u>-</u>                                                              | <u>8,802</u>              | <u>3,875</u>       |

3. **INVESTMENT INCOME AND INTEREST**

Investment income of £4,400 (2023: £1,296) comprises interest on cash deposits with UK banks.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024 (CONTINUED)**

4. **RESOURCES EXPENDED**

|                                     | <b><u>Unrestricted</u></b><br><b><u>Funds</u></b><br><b><u>2024</u></b> | <b><u>Restricted</u></b><br><b><u>Funds</u></b><br><b><u>2024</u></b> | <b><u>Total Funds</u></b><br><b><u>2024</u></b> | <b><u>2023</u></b> |
|-------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------|--------------------|
| <b><u>Charitable Activities</u></b> | <b>£</b>                                                                | <b>£</b>                                                              | <b>£</b>                                        | <b>£</b>           |
| Staff Costs (Note 7)                | 193,298                                                                 | -                                                                     | 193,298                                         | 200,662            |
| Staff Pensions (Note 7)             | 8,609                                                                   | -                                                                     | 8,609                                           | 15,957             |
| Rent and Rates                      | 22,208                                                                  | -                                                                     | 22,208                                          | 22,193             |
| Heat and Light                      | 5,738                                                                   | -                                                                     | 5,738                                           | 3,676              |
| Materials Purchased                 | 221                                                                     | -                                                                     | 221                                             | 1,489              |
| Insurance                           | 6,027                                                                   | -                                                                     | 6,027                                           | 5,074              |
| Repairs and Renewals                | 5,189                                                                   | -                                                                     | 5,189                                           | 2,401              |
| Telephone                           | 1,835                                                                   | -                                                                     | 1,835                                           | 1,378              |
| Printing, Postage and Stationery    | 2,443                                                                   | -                                                                     | 2,443                                           | 1,020              |
| Motor Expenses                      | 1,806                                                                   | -                                                                     | 1,806                                           | 2,306              |
| Sundry Expenses                     | 7,775                                                                   | -                                                                     | 7,775                                           | 5,834              |
| Professional Fees                   | 1,970                                                                   | -                                                                     | 1,970                                           | 10,829             |
| Depreciation                        | 234                                                                     | -                                                                     | 234                                             | 260                |
| Health and Safety                   | <u>775</u>                                                              | <u>-</u>                                                              | <u>775</u>                                      | <u>677</u>         |
|                                     | <u>258,128</u>                                                          | <u>-</u>                                                              | <u>258,128</u>                                  | <u>273,756</u>     |
| <b><u>Support Costs</u></b>         |                                                                         |                                                                       |                                                 |                    |
| Staff Costs (Note 7)                | 4,413                                                                   | -                                                                     | 4,413                                           | 5,765              |
| Staff Pensions (Note 7)             | 156                                                                     | -                                                                     | 156                                             | 231                |
| Accountancy and Bookkeeping         | <u>3,150</u>                                                            | <u>-</u>                                                              | <u>3,150</u>                                    | <u>3,000</u>       |
|                                     | <u>7,719</u>                                                            | <u>-</u>                                                              | <u>7,719</u>                                    | <u>8,996</u>       |

5. **ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

**Analysis of support and governance costs**

|                                                     | <b><u>General</u></b><br><b><u>Support</u></b> | <b><u>Governance</u></b><br><b><u>Function</u></b> | <b><u>Total</u></b> | <b><u>Basis of Apportionment</u></b> |
|-----------------------------------------------------|------------------------------------------------|----------------------------------------------------|---------------------|--------------------------------------|
| <b><u>Charitable Activities</u></b>                 | <b>£</b>                                       | <b>£</b>                                           | <b>£</b>            |                                      |
| Staff Costs                                         | 2,648                                          | 1,745                                              | 4,413               | Allocation on time                   |
| Staff Pensions                                      | 94                                             | 62                                                 | 156                 | Allocation on time                   |
| Accountancy Services and<br>Independent Examination | <u>989</u>                                     | <u>2,161</u>                                       | <u>3,150</u>        | Allocation on time                   |
|                                                     | <u>3,731</u>                                   | <u>3,988</u>                                       | <u>7,719</u>        |                                      |

6. **NET INCOMING RESOURCES FOR THE YEAR**

|                                                       | <b><u>2024</u></b> | <b><u>2023</u></b> |
|-------------------------------------------------------|--------------------|--------------------|
| The net incoming resources are stated after charging: |                    |                    |
|                                                       | <b>£</b>           | <b>£</b>           |
| Depreciation                                          | 234                | 260                |
| Accountancy                                           | 1,840              | 1,750              |
| Independent Examination                               | <u>1,310</u>       | <u>1,250</u>       |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024 (CONTINUED)**

7. **STAFF COSTS AND NUMBERS**

|                       | <b><u>2024</u></b> | <b><u>2023</u></b> |
|-----------------------|--------------------|--------------------|
|                       | <b>£</b>           | <b>£</b>           |
| Salaries and Wages    | 188,057            | 196,058            |
| Staff Pensions        | 8,765              | 16,188             |
| Social Security Costs | <u>9,654</u>       | <u>10,369</u>      |
|                       | <u>206,476</u>     | <u>222,615</u>     |

No employee received emoluments of more than £60,000.

Key Management Personnel Remuneration during the year was £Nil (2023: £57,655).

The average monthly headcount (including part time staff) was 8 staff (2023: 9 staff).

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. The pension charge represents contributions due from the charity.

8. **TRUSTEES'/ DIRECTORS' REMUNERATION**

|                        | <b><u>2024</u></b> | <b><u>2023</u></b> |
|------------------------|--------------------|--------------------|
|                        | <b>£</b>           | <b>£</b>           |
| Aggregate remuneration | Nil                | 48,163             |
| Trustees' expenses     | <u>Nil</u>         | <u>Nil</u>         |

9. **TANGIBLE FIXED ASSETS**

|                                   | <b><u>Plant and<br/>Machinery</u></b> | <b><u>Motor Vehicles</u></b> | <b><u>Total</u></b> |
|-----------------------------------|---------------------------------------|------------------------------|---------------------|
| <b><u>Cost</u></b>                | <b>£</b>                              | <b>£</b>                     | <b>£</b>            |
| At 1 <sup>st</sup> September 2023 | 9,022                                 | 16,826                       | 25,848              |
| At 31 <sup>st</sup> August 2024   | 9,022                                 | 16,826                       | 25,848              |
| <b><u>Depreciation</u></b>        |                                       |                              |                     |
| At 1 <sup>st</sup> September 2023 | 6,686                                 | 16,825                       | 23,511              |
| Charge in the year                | 234                                   | -                            | 234                 |
| At 31 <sup>st</sup> August 2024   | 6,920                                 | 16,825                       | 23,745              |
| <b><u>Net Book Values</u></b>     |                                       |                              |                     |
| At 31 <sup>st</sup> August 2024   | 2,102                                 | 1                            | 2,103               |
| At 31 <sup>st</sup> August 2023   | 2,336                                 | 1                            | 2,337               |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024 (CONTINUED)**

10. **DEBTORS**

|               | <b><u>2024</u></b> | <b><u>2023</u></b> |
|---------------|--------------------|--------------------|
|               | <b>£</b>           | <b>£</b>           |
| Trade Debtors | 8,112              | 11,648             |
| Prepayments   | <u>1,667</u>       | <u>1,667</u>       |
|               | <u>9,779</u>       | <u>13,315</u>      |

11. **CREDITORS:** Amounts Falling Due Within One Year

|                              |              |              |
|------------------------------|--------------|--------------|
|                              | <b>£</b>     | <b>£</b>     |
| Trade Creditors              | -            | (487)        |
| Taxation and Social Security | 3,818        | 2,752        |
| Accruals                     | <u>3,450</u> | <u>3,300</u> |
|                              | <u>7,268</u> | <u>5,565</u> |

12. **CALLED-UP SHARE CAPITAL**

|                                                    | <b><u>2024</u></b> | <b><u>2023</u></b> |
|----------------------------------------------------|--------------------|--------------------|
|                                                    | <b>£</b>           | <b>£</b>           |
| <b><u>Equity Shares:-</u></b>                      |                    |                    |
| <b><u>Called-up, Allotted and Fully Paid:-</u></b> |                    |                    |
| 100 Ordinary Shares of £1 each                     | <u>100</u>         | <u>100</u>         |

13. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                       | <b><u>General Funds</u></b> | <b><u>Restricted Funds</u></b> | <b><u>Total Funds</u></b> |
|-----------------------|-----------------------------|--------------------------------|---------------------------|
|                       | <b>£</b>                    | <b>£</b>                       | <b>£</b>                  |
| Tangible Fixed Assets | 2,103                       | -                              | 2,103                     |
| Current Assets        | 338,076                     | -                              | 338,076                   |
| Current Liabilities   | <u>(7,268)</u>              | <u>-</u>                       | <u>(7,268)</u>            |
|                       | <u>332,911</u>              | <u>-</u>                       | <u>332,911</u>            |

14. **MOVEMENT IN FUNDS**

|                                        | <b><u>At 1<sup>st</sup></u></b> |                         |                         | <b><u>At 31<sup>st</sup></u></b> |
|----------------------------------------|---------------------------------|-------------------------|-------------------------|----------------------------------|
|                                        | <b><u>September</u></b>         | <b><u>Incoming</u></b>  | <b><u>Outgoing</u></b>  | <b><u>August 2024</u></b>        |
|                                        | <b><u>2023</u></b>              | <b><u>Resources</u></b> | <b><u>Resources</u></b> |                                  |
|                                        | <b>£</b>                        | <b>£</b>                | <b>£</b>                | <b>£</b>                         |
| <b><u>TOTAL RESTRICTED FUNDS</u></b>   | <u>-</u>                        | <u>-</u>                | <u>-</u>                | <u>-</u>                         |
| <b><u>Unrestricted Funds</u></b>       |                                 |                         |                         |                                  |
| General funds                          | <u>320,531</u>                  | <u>278,127</u>          | <u>(265,847)</u>        | <u>332,811</u>                   |
| <b><u>TOTAL UNRESTRICTED FUNDS</u></b> | <u>320,531</u>                  | <u>278,127</u>          | <u>(265,847)</u>        | <u>332,811</u>                   |
| <b><u>TOTAL FUNDS</u></b>              | <u>320,531</u>                  | <u>278,127</u>          | <u>(265,847)</u>        | <u>332,811</u>                   |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2024 (CONTINUED)**

15. **FUTURE FINANCIAL COMMITMENTS**

**Operating Leases**

The total future minimum lease payments under non-cancellable operating leases are as follows:-

|                                                   | <b><u>2024</u></b> | <b><u>2023</u></b> |
|---------------------------------------------------|--------------------|--------------------|
|                                                   | <b>£</b>           | <b>£</b>           |
| Not later than one year                           | <u>5,500</u>       | <u>22,000</u>      |
| Later than one year and not later than five years | <u>-</u>           | <u>5,500</u>       |

16. **CONTROLLING PARTY**

The charity is controlled by its Trustees.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS)**

England & Wales - Charity number 1079534

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# Accounts

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**SUPPORTED COMMUNITY BUSINESS  
(SPECIAL NEEDS) LIMITED**

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023**

# **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

## **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023**

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31<sup>st</sup> August 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015).

### **DIRECTORS AND TRUSTEES**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

#### **Key Management Personnel: Trustees and Directors**

Mrs. S.P. Walton

Mr. C.B. Mills

Mrs. A.M. Xiourouppa

Mr. M.G. Withenshaw

Mr. P. Lewis

Mr. M.D. Read (resigned 17<sup>th</sup> October 2022)

Mr. R.P.B. Walton

Mrs. M.J. Beeston (appointed 6<sup>th</sup> September 2023)

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The organisation is a charitable company limited by shares, incorporated on 13<sup>th</sup> August 1998 and registered as a charity on 24<sup>th</sup> February 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Trustee Recruitment, Appointment, Induction and Training**

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised internally.

#### **Organisation**

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. Trustees meet on a quarterly basis to discuss the operations of the charity. During these meetings aims, objectives and activities are reviewed, ensuring the charity remains focused on its stated purpose, as set out in the objects contained in the charity's Memorandum and Articles of Association.

Two of the trustees receive remuneration from their work with the charity, see note 8 to the financial statements. No other trustee receives remuneration or other benefit from their work with the charity.

All remunerations are set by the Board of Trustees and reviewed annually.

### **OBJECTS**

The object of the charity is to provide a therapeutic workshop facility enabling adults with special needs to experience the world of work in a controlled and supportive environment.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023 (CONTINUED)**

**REVIEW OF ACTIVITIES, PLANS AND FUTURE COMMITMENTS**

The financial year 2022-2023 has continued to be a challenge for businesses and charities with a range of effects both global and local affecting the SCB and its industrial client base. However, no major damage has resulted in our overall financial position going forward, thanks to the professionalism of our staff, the skills of our service users and the loyalty of our client base.

The latest 12 months have been a time of considerable change in our staffing arrangements, brought about primarily by the retirement of our long-time workshop manager, Colin Mills. After approaching a specialist recruitment agency, we have been fortunate to find his replacement, Alex Muirhead, who joined the charity early in 2023. It was felt appropriate to pursue a prolonged hand-over period until July 2023, so that Alex could learn the many complexities of the job from Colin. This has proven to have been most worthwhile with Alex now firmly established in the role. The additional cost approved by the trustees was considered to have been money well spent, even though it is the main reason for a modest loss being incurred overall over the last 12 months.

Another aspect of the changes last year has been the issue of the shares held in the company previously in the possession of Colin Mills and Paul Lewis. Having taken legal advice, these shares have now been assigned to the trustees as a combined group rather than to any individuals.

There have also been some comings and goings in the staffing of the charity, but again it is pleasing to report that all new starters have settled in well. The overall staffing is the Workshop Manager, Workshop Supervisor, 3 Full Time Workshop Assistants and 3 Part Time Assistants, supported by a small band of volunteers. Service user numbers have remained steady, again with some minor changes and stood at 22 individuals in total by September 2023. They all continue to benefit every day from the stimulation they receive and the self-worth that results. The range of tasks they are asked to undertake continues to develop and it is impressive to observe how quickly they take these on.

Looking ahead, the current lease on the building is due to expire at the end of 2024, so negotiations with the owners are due to commence early next year with a view to extending the lease for another 3 years. The trustees continue to meet formally 4 times a year and are in constant touch with the charity on a less formal basis. Trustees remain satisfied that the charity continues to meet its key objectives, offering a unique service to those in the locality with special needs/learning difficulties.

**DELIVERY OF PUBLIC BENEFIT**

The public have benefitted from the activities provided by the charity, through: -

- Providing a place where adults with special needs can develop their skills, confidence, social interaction, knowledge and understanding of the workplace.
- Establishing a strong community-based business with a culture of equal opportunities for all, irrespective of disability.
- Providing respite to parents/carers who can plan their day around the workshop activity.
- Providing telephone and practical support to both service users and parents/carers throughout the year.
- Demonstrating that adults with special needs are valued members of society.

In shaping our objectives and planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023 (CONTINUED)**

**FINANCIAL REVIEW**

**Net Outgoing Resources**

During the year the charity had net outgoing resources of £18,923 (2022: *net incoming resources* £11,715) from all its activities. Income from donations and grants during the year totalled £3,875 (2022: £11,329).

The main source of incoming resources was Trading Income which totalled £258,658 (2022: £244,249). This income source supports the key objectives of the charity and the main outgoing resources related to Charitable Activities which totalled £273,756 (2022: £236,262). Within Charitable Activities the main item of cost was Staff Costs of £202,151 (2022: £175,974).

**Fixed Assets**

The net book value of fixed assets of the charity is £2,337 (2022: £2,597) being £2,336 for Plant and Machinery and £1 for Motor Vehicles.

Fixed asset additions during the year totalled £Nil (2022: £Nil).

Details of fixed assets are shown at note 9.

**RISK MANAGEMENT**

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

In the current climate the trustees consider the financial sustainability of the charity to be secure, based on those accessing the service being able to continue to purchase their placement through the Government's 'Direct Payment' scheme as part of their assessed care needs package.

Attention has also been focussed on non-financial risks arising from fire and health and safety. These risks are managed by having robust policies and procedures in place and up to date, and regular awareness training for staff working in these operational areas.

**RESERVES POLICY AND GOING CONCERN**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure and at the year end total funds totalled £320,531 (2022: £339,454) comprising entirely unrestricted funds. The charity has no restricted fund balances in either the current or previous years. At the year end cash at bank totalled £310,564 (2022: £330,728). The trustees consider that the level of reserves as at 31<sup>st</sup> August 2023 is satisfactory given the charity's circumstances.

The charity had no reserves with a negative balance at the year end.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023 (CONTINUED)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, the surplus or deficit of the charity for the period, its assets and liabilities at the end of the period and clearly distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with Statements of Recommended Practice and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In determining how amounts are presented within items in the Statement of Financial Activities and Balance Sheet, the trustees must have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023 (CONTINUED)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Office**

Quakers Coppice,  
Crewe Gates Farm Industrial Estate,  
Crewe,  
Cheshire.  
CW1 6FA

**Accountants**

Hardwickes,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

**Bankers**

Barclays Bank Plc,  
38 Market Street,  
Crewe,  
Cheshire.  
CW1 2ET

**Solicitors**

Butcher & Barlow LLP,  
31 Middlewich Road,  
Sandbach.  
CW11 1HW

By order of the Board of Trustees

*M.G. Withenshaw*

..... **Trustee**

4<sup>th</sup> October, 2023

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

I report on the attached accounts of the charity for the year ended 31<sup>st</sup> August 2023.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Charities Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matters have come to my attention which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED (CONTINUED)**

**USE OF THIS REPORT**

This report is made solely to the Trustees of Supported Community Business (Special Needs) Limited as a body in accordance with the terms of the engagement letter dated 24<sup>th</sup> October, 2011. The Independent Examination work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for the Independent Examination work, for this report, or for the opinions I have formed.

D.R. Shaw Bsc., F.C.A

Hardwicks,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

4<sup>th</sup> October, 2023

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023**

|                                                                                                                | <u>Notes</u> | <u>Unrestricted<br/>Funds<br/>2023</u> | <u>Restricted<br/>Funds<br/>2023</u> | <u>Total<br/>Funds<br/>2023</u> | <u>Total<br/>Funds<br/>2022</u> |
|----------------------------------------------------------------------------------------------------------------|--------------|----------------------------------------|--------------------------------------|---------------------------------|---------------------------------|
| <b><u>INCOMING RESOURCES</u></b>                                                                               |              | <b>£</b>                               | <b>£</b>                             | <b>£</b>                        | <b>£</b>                        |
| <b><u>Incoming Resources from Generated Funds:-</u></b>                                                        |              |                                        |                                      |                                 |                                 |
| <b><u>Voluntary Income:-</u></b>                                                                               |              |                                        |                                      |                                 |                                 |
| Donations                                                                                                      | 2            | 3,875                                  | -                                    | 3,875                           | 11,329                          |
| <b><u>Investment Income and Interest</u></b>                                                                   | 3            | 1,296                                  | -                                    | 1,296                           | 47                              |
| <b><u>Incoming Resources from Charitable Activities:-</u></b>                                                  |              |                                        |                                      |                                 |                                 |
| Trading Income                                                                                                 |              | 258,658                                | -                                    | 258,658                         | 244,249                         |
| Fund Raising                                                                                                   |              | -                                      | -                                    | -                               | -                               |
| <b><u>TOTAL INCOMING RESOURCES</u></b>                                                                         |              | <b><u>263,829</u></b>                  | <b><u>-</u></b>                      | <b><u>263,829</u></b>           | <b><u>255,625</u></b>           |
| <b><u>RESOURCES EXPENDED</u></b>                                                                               |              |                                        |                                      |                                 |                                 |
| <b><u>Charitable Activities</u></b>                                                                            | 4            | 273,756                                | -                                    | 273,756                         | 236,262                         |
| <b><u>Support Costs</u></b>                                                                                    | 4            | <u>8,996</u>                           | <u>-</u>                             | <u>8,996</u>                    | <u>7,648</u>                    |
| <b><u>TOTAL RESOURCES EXPENDED</u></b>                                                                         |              | <b><u>282,752</u></b>                  | <b><u>-</u></b>                      | <b><u>282,752</u></b>           | <b><u>243,910</u></b>           |
| <b><u>NET (OUTGOING)/INCOMING RESOURCES<br/>FOR THE YEAR BEING NET MOVEMENTS<br/>IN FUNDS FOR THE YEAR</u></b> | 6            | (18,923)                               | -                                    | (18,923)                        | 11,715                          |
| <b><u>Reconciliation of Funds</u></b>                                                                          |              |                                        |                                      |                                 |                                 |
| Total Funds at 1 <sup>st</sup> September 2022/2021                                                             |              | <u>339,454</u>                         | <u>-</u>                             | <u>339,454</u>                  | <u>327,739</u>                  |
| <b><u>TOTAL FUNDS AT 31<sup>st</sup> AUGUST 2023/2022</u></b>                                                  | 14           | <b><u>320,531</u></b>                  | <b><u>-</u></b>                      | <b><u>320,531</u></b>           | <b><u>339,454</u></b>           |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The attached notes form part of these accounts.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England &amp; Wales)

**BALANCE SHEET AS AT 31<sup>st</sup> AUGUST 2023**

|                                                              | <u>Notes</u> | <u>2023</u>    | <u>2022</u>    |
|--------------------------------------------------------------|--------------|----------------|----------------|
|                                                              |              | £              | £              |
| <b><u>FIXED ASSETS</u></b>                                   |              |                |                |
| Tangible Fixed Assets                                        | 9            | 2,337          | 2,597          |
| <b><u>CURRENT ASSETS</u></b>                                 |              |                |                |
| Debtors                                                      | 10           | 13,315         | 12,435         |
| Cash at Bank and in Hand                                     |              | <u>310,544</u> | <u>330,728</u> |
|                                                              |              | 323,859        | 343,163        |
| <b><u>CREDITORS:</u></b> Amounts Falling Due Within One Year | 11           | <u>(5,565)</u> | <u>(6,206)</u> |
| <b><u>NET CURRENT ASSETS</u></b>                             |              | <u>318,294</u> | <u>336,957</u> |
| <b><u>NET ASSETS</u></b>                                     |              | <u>320,631</u> | <u>339,554</u> |
| <b><u>CAPITAL AND RESERVES</u></b>                           |              |                |                |
| Called-up Share Capital                                      | 12           | 100            | 100            |
| Unrestricted Funds                                           | 14           | <u>320,531</u> | <u>339,454</u> |
| <b><u>TOTAL FUNDS</u></b>                                    |              | <u>320,631</u> | <u>339,554</u> |

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006.

For the financial year ended 31<sup>st</sup> August, 2023 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board of Trustees on 4<sup>th</sup> October, 2023 and signed on its behalf by

|                 |   |                         |
|-----------------|---|-------------------------|
| M.G. Withenshaw | ) |                         |
|                 | ) | <b><u>Directors</u></b> |
| A.M. Xiourouppa | ) |                         |

The attached notes form part of these accounts.

# **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023**

#### **1. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are as follows:

##### **a) Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Supported Community Business (Special Needs) Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note.

The financial statements cover Supported Community Business (Special Needs) Limited as an individual company. Supported Community Business (Special Needs) Limited is incorporated in England and Wales. The financial statements are presented in Sterling (£) and have been rounded to the nearest pound.

##### **b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

##### **c) Preparation of the accounts on a Going Concern Basis**

The trustees are of the view that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and revenue grants are credited to the Statement of Financial Activities on a receivable basis. Capital grants are shown as deferred income and credited to the Statement of Financial Activities over the same depreciation periods as the assets to which they relate.

Income received in advance of a service is deferred until the criteria for income recognition are met.

##### **e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **f) Fund Accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, and where appropriate, a fair allocation of the depreciation charge.

# **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023 (CONTINUED)**

g) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Allocation of Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 5.

i) **Operating Leases**

Rentals under operating leases are charged to the Statement of Financial Activities as they fall due.

j) **Fixed Assets and Depreciation**

Expenditure is capitalised as Fixed Assets in accordance with current accounting principles. Tangible fixed assets are depreciated at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life at the following annual rates:-

|                     |                         |
|---------------------|-------------------------|
| Plant and Machinery | - 10% reducing balance. |
| Motor Vehicles      | - 25% straight line.    |

k) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and balances in bank current accounts and bank deposit accounts.

m) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023 (CONTINUED)**

n) **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. **DONATIONS**

|                                  | <b><u>Unrestricted</u></b><br><b><u>Funds</u></b><br><b><u>2023</u></b> | <b><u>Restricted</u></b><br><b><u>Funds</u></b><br><b><u>2023</u></b> | <b><u>Total Funds</u></b> |                    |
|----------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------|--------------------|
|                                  | <b><u>£</u></b>                                                         | <b><u>£</u></b>                                                       | <b><u>2023</u></b>        | <b><u>2022</u></b> |
|                                  |                                                                         |                                                                       | <b><u>£</u></b>           | <b><u>£</u></b>    |
| Rotary Club Crewe                | 250                                                                     | -                                                                     | 250                       | 1,200              |
| RK Henshall Golf Day             | -                                                                       | -                                                                     | -                         | 670                |
| Donations via Target 101         | 262                                                                     | -                                                                     | 262                       | 517                |
| Donations via Just Giving        | 511                                                                     | -                                                                     | 511                       | 3,468              |
| Donations via The Giving Machine | 16                                                                      | -                                                                     | 16                        | 19                 |
| Donations via Giving Lottery     | 321                                                                     | -                                                                     | 321                       | 537                |
| HMRC Gift Aid                    | 680                                                                     | -                                                                     | 680                       | 351                |
| Christmas Party Donation         | -                                                                       | -                                                                     | -                         | 550                |
| Other Donations                  | <u>1,835</u>                                                            | <u>-</u>                                                              | <u>1,835</u>              | <u>4,017</u>       |
|                                  | <u>3,875</u>                                                            | <u>-</u>                                                              | <u>3,875</u>              | <u>11,329</u>      |

3. **INVESTMENT INCOME AND INTEREST**

Investment income of £1,296 (2022: £47) comprises interest on cash deposits with UK banks.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023 (CONTINUED)**

4. **RESOURCES EXPENDED**

|                                     | <b><u>Unrestricted</u></b><br><b><u>Funds</u></b><br><b><u>2023</u></b> | <b><u>Restricted</u></b><br><b><u>Funds</u></b><br><b><u>2023</u></b> | <b><u>Total Funds</u></b><br><b><u>2023</u></b> | <b><u>2022</u></b> |
|-------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------|--------------------|
| <b><u>Charitable Activities</u></b> | <b>£</b>                                                                | <b>£</b>                                                              | <b>£</b>                                        | <b>£</b>           |
| Staff Costs (Note 7)                | 200,662                                                                 | -                                                                     | 200,662                                         | 175,974            |
| Staff Pensions (Note 7)             | 15,957                                                                  | -                                                                     | 15,957                                          | 16,710             |
| Rent and Rates                      | 22,193                                                                  | -                                                                     | 22,193                                          | 21,642             |
| Heat and Light                      | 3,676                                                                   | -                                                                     | 3,676                                           | 3,676              |
| Materials Purchased                 | 1,489                                                                   | -                                                                     | 1,489                                           | -                  |
| Insurance                           | 5,074                                                                   | -                                                                     | 5,074                                           | 4,735              |
| Repairs and Renewals                | 2,401                                                                   | -                                                                     | 2,401                                           | 1,599              |
| Telephone                           | 1,378                                                                   | -                                                                     | 1,378                                           | 1,413              |
| Printing, Postage and Stationery    | 1,020                                                                   | -                                                                     | 1,020                                           | 919                |
| Motor Expenses                      | 2,306                                                                   | -                                                                     | 2,306                                           | 1,621              |
| Sundry Expenses                     | 5,834                                                                   | -                                                                     | 5,834                                           | 5,481              |
| Professional Fees                   | 10,829                                                                  | -                                                                     | 10,829                                          | 1,963              |
| Depreciation                        | 260                                                                     | -                                                                     | 260                                             | 290                |
| Health and Safety                   | <u>677</u>                                                              | <u>-</u>                                                              | <u>677</u>                                      | <u>239</u>         |
|                                     | <u>273,756</u>                                                          | <u>-</u>                                                              | <u>273,756</u>                                  | <u>236,262</u>     |
| <b><u>Support Costs</u></b>         |                                                                         |                                                                       |                                                 |                    |
| Staff Costs (Note 7)                | 5,765                                                                   | -                                                                     | 5,765                                           | 4,522              |
| Staff Pensions (Note 7)             | 231                                                                     | -                                                                     | 231                                             | 266                |
| Accountancy and Bookkeeping         | <u>3,000</u>                                                            | <u>-</u>                                                              | <u>3,000</u>                                    | <u>2,860</u>       |
|                                     | <u>8,996</u>                                                            | <u>-</u>                                                              | <u>8,996</u>                                    | <u>7,648</u>       |

5. **ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

**Analysis of support and governance costs**

|                                                     | <b><u>General</u></b><br><b><u>Support</u></b> | <b><u>Governance</u></b><br><b><u>Function</u></b> | <b><u>Total</u></b> | <b><u>Basis of Apportionment</u></b> |
|-----------------------------------------------------|------------------------------------------------|----------------------------------------------------|---------------------|--------------------------------------|
| <b><u>Charitable Activities</u></b>                 | <b>£</b>                                       | <b>£</b>                                           | <b>£</b>            |                                      |
| Staff Costs                                         | 3,459                                          | 2,306                                              | 5,765               | Allocation on time                   |
| Staff Pensions                                      | 139                                            | 92                                                 | 231                 | Allocation on time                   |
| Accountancy Services and<br>Independent Examination | <u>942</u>                                     | <u>2,058</u>                                       | <u>3,000</u>        | Allocation on time                   |
|                                                     | <u>4,540</u>                                   | <u>4,456</u>                                       | <u>8,996</u>        |                                      |

6. **NET INCOMING RESOURCES FOR THE YEAR**

|                                                       | <b><u>2023</u></b> | <b><u>2022</u></b> |
|-------------------------------------------------------|--------------------|--------------------|
| The net incoming resources are stated after charging: |                    |                    |
|                                                       | <b>£</b>           | <b>£</b>           |
| Depreciation                                          | 260                | 290                |
| Accountancy                                           | 1,750              | 1,670              |
| Independent Examination                               | <u>1,250</u>       | <u>1,190</u>       |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023 (CONTINUED)**

**7. STAFF COSTS AND NUMBERS**

|                       | <b><u>2023</u></b> | <b><u>2022</u></b> |
|-----------------------|--------------------|--------------------|
|                       | <b>£</b>           | <b>£</b>           |
| Salaries and Wages    | 196,058            | 172,114            |
| Staff Pensions        | 16,188             | 16,976             |
| Social Security Costs | <u>10,369</u>      | <u>8,382</u>       |
|                       | <u>222,615</u>     | <u>197,472</u>     |

No employee received emoluments of more than £60,000.

Key Management Personnel Remuneration during the year was £57,655 (2022: £45,221).

The average monthly headcount (including part time staff) was 9 staff (2022: 8 staff).

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. The pension charge represents contributions due from the charity.

**8. DIRECTORS' EMOLUMENTS**

|                      | <b><u>2023</u></b> | <b><u>2022</u></b> |
|----------------------|--------------------|--------------------|
|                      | <b>£</b>           | <b>£</b>           |
| Aggregate emoluments | <u>48,163</u>      | <u>58,057</u>      |

**9. TANGIBLE FIXED ASSETS**

|                                   | <b><u>Plant and<br/>Machinery</u></b> | <b><u>Motor Vehicles</u></b> | <b><u>Total</u></b> |
|-----------------------------------|---------------------------------------|------------------------------|---------------------|
| <b><u>Cost</u></b>                |                                       |                              |                     |
|                                   | <b>£</b>                              | <b>£</b>                     | <b>£</b>            |
| At 1 <sup>st</sup> September 2022 | 9,022                                 | 16,826                       | 25,848              |
| At 31 <sup>st</sup> August 2023   | 9,022                                 | 16,826                       | 25,848              |
| <b><u>Depreciation</u></b>        |                                       |                              |                     |
| At 1 <sup>st</sup> September 2022 | 6,426                                 | 16,825                       | 23,251              |
| Charge in the year                | 260                                   | -                            | 260                 |
| At 31 <sup>st</sup> August 2023   | 6,686                                 | 16,825                       | 23,511              |
| <b><u>Net Book Values</u></b>     |                                       |                              |                     |
| At 31 <sup>st</sup> August 2023   | 2,336                                 | 1                            | 2,337               |
| At 31 <sup>st</sup> August 2022   | 2,596                                 | 1                            | 2,597               |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023 (CONTINUED)**

**10. DEBTORS**

|               | <b><u>2023</u></b> | <b><u>2022</u></b> |
|---------------|--------------------|--------------------|
|               | <b>£</b>           | <b>£</b>           |
| Trade Debtors | 11,648             | 10,768             |
| Prepayments   | <u>1,667</u>       | <u>1,667</u>       |
|               | <u>13,315</u>      | <u>12,435</u>      |

**11. CREDITORS: Amounts Falling Due Within One Year**

|                              |              |              |
|------------------------------|--------------|--------------|
|                              | <b>£</b>     | <b>£</b>     |
| Trade Creditors              | (487)        | (136)        |
| Taxation and Social Security | 2,752        | 3,182        |
| Accruals                     | <u>3,300</u> | <u>3,160</u> |
|                              | <u>5,565</u> | <u>6,206</u> |

**12. CALLED-UP SHARE CAPITAL**

|                                                    |                    |                    |
|----------------------------------------------------|--------------------|--------------------|
|                                                    | <b><u>2023</u></b> | <b><u>2022</u></b> |
|                                                    | <b>£</b>           | <b>£</b>           |
| <b><u>Equity Shares:-</u></b>                      |                    |                    |
| <b><u>Called-up, Allotted and Fully Paid:-</u></b> |                    |                    |
| 100 Ordinary Shares of £1 each                     | <u>100</u>         | <u>100</u>         |

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                       | <b><u>General Funds</u></b> | <b><u>Restricted Funds</u></b> | <b><u>Total Funds</u></b> |
|-----------------------|-----------------------------|--------------------------------|---------------------------|
|                       | <b>£</b>                    | <b>£</b>                       | <b>£</b>                  |
| Tangible Fixed Assets | 2,337                       | -                              | 2,337                     |
| Current Assets        | 323,859                     | -                              | 323,859                   |
| Current Liabilities   | <u>(5,565)</u>              | <u>-</u>                       | <u>(5,565)</u>            |
|                       | <u>320,631</u>              | <u>-</u>                       | <u>320,631</u>            |

**14. MOVEMENT IN FUNDS**

|                                        | <b><u>At 1<sup>st</sup></u></b> |                         |                         | <b><u>At 31<sup>st</sup></u></b> |
|----------------------------------------|---------------------------------|-------------------------|-------------------------|----------------------------------|
|                                        | <b><u>September</u></b>         | <b><u>Incoming</u></b>  | <b><u>Outgoing</u></b>  | <b><u>August 2023</u></b>        |
|                                        | <b><u>2022</u></b>              | <b><u>Resources</u></b> | <b><u>Resources</u></b> | <b><u>August 2023</u></b>        |
|                                        | <b>£</b>                        | <b>£</b>                | <b>£</b>                | <b>£</b>                         |
| <b><u>TOTAL RESTRICTED FUNDS</u></b>   | <u>-</u>                        | <u>-</u>                | <u>-</u>                | <u>-</u>                         |
| <b><u>Unrestricted Funds</u></b>       |                                 |                         |                         |                                  |
| General funds                          | <u>339,454</u>                  | <u>263,829</u>          | <u>(282,752)</u>        | <u>320,531</u>                   |
| <b><u>TOTAL UNRESTRICTED FUNDS</u></b> | <u>339,454</u>                  | <u>263,829</u>          | <u>(282,752)</u>        | <u>320,531</u>                   |
| <b><u>TOTAL FUNDS</u></b>              | <u>339,454</u>                  | <u>263,829</u>          | <u>(282,752)</u>        | <u>320,531</u>                   |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2023 (CONTINUED)**

15. **FUTURE FINANCIAL COMMITMENTS**

**Operating Leases**

The total future minimum lease payments under non-cancellable operating leases are as follows:-

|                                                   | <b><u>2023</u></b> | <b><u>2022</u></b> |
|---------------------------------------------------|--------------------|--------------------|
|                                                   | <b>£</b>           | <b>£</b>           |
| Not later than one year                           | <u>22,000</u>      | <u>22,000</u>      |
| Later than one year and not later than five years | <u>5,500</u>       | <u>27,500</u>      |

16. **CONTROLLING PARTY**

The charity is controlled by its Trustees.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS)**

England & Wales - Charity number 1079534

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# Accounts

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**SUPPORTED COMMUNITY BUSINESS  
(SPECIAL NEEDS) LIMITED**

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022**

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31<sup>st</sup> August 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015).

**DIRECTORS AND TRUSTEES**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

**Key Management Personnel: Trustees and Directors**

Mrs. S.P. Walton

Mr. C.B. Mills

Mrs. A.M. Xiourouppa

Mr. M.G. Withenshaw

Mr. P. Lewis

Mr. M.D. Read (resigned 17<sup>th</sup> October 2022)

Mr. R.P.B. Walton

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The organisation is a charitable company limited by shares, incorporated on 13<sup>th</sup> August 1998 and registered as a charity on 24<sup>th</sup> February 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

**Trustee Recruitment, Appointment, Induction and Training**

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised internally.

**Organisation**

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. Trustees meet on a quarterly basis to discuss the operations of the charity. During these meetings aims, objectives and activities are reviewed, ensuring the charity remains focused on its stated purpose, as set out in the objects contained in the charity's Memorandum and Articles of Association.

Two of the trustees receive remuneration from their work with the charity, see note 8 to the financial statements. No other trustee receives remuneration or other benefit from their work with the charity.

All remunerations are set by the Board of Trustees and reviewed annually.

**OBJECTS**

The object of the charity is to provide a therapeutic workshop facility enabling adults with special needs to experience the world of work in a controlled and supportive environment.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022 (CONTINUED)**

**REVIEW OF ACTIVITIES, PLANS AND FUTURE COMMITMENTS**

The financial year 2021-2022, as for many businesses and charities, has once again proved to be a challenging one. Whilst Coronavirus restrictions ease, the pandemic moving to becoming endemic, the past twelve months has brought additional trials, in the form of the global economic turmoil and rising energy costs.

Despite some instances of both staff & service users contracting Coronavirus the charity has managed to stay operational throughout the year, with safety regulations being retained and adhered to, to reduce the possibility of infection. As a result of some service users electing to attend the facility in a reduced capacity, we have been able to offer a further three clients' placements, raising the current level to twenty-three.

We currently employ 8 staff, comprising a Manager, Supervisor, 3 Full Time Workshop Assistants and 3 Part Time Assistants. In addition, we have a bank of 4 Volunteers who offer support as and when required, covering periods of staff leave and sickness.

Our loyal band of customers have continued to show support, although the economic situation has also impacted on their production levels, which in turn has reduced the number of tasks they are able to outsource. Through good management service users have still been undertaking a variety of tasks, with some taking on jobs they had previously not attempted, with dedicated 'one on one' support from staff. Despite the drop in income received through 'work done' the charity has been able to offset this through the income received from the increase in service users.

As reported last year a three-year extension to the lease on our current property was negotiated and finalised prior to the expiry date of December 2021, securing the tenure to December 2024. This extension gives the charity some stability for the next twenty-four months, as we seek to move forward following the challenges of the past few years.

Trustees have resumed face to face meetings and continue to meet on a quarterly basis, with additional meetings called to discuss any urgent issues as and when required. Trustees remain satisfied that the charity's achievements during 2021-2022 are consistent with the objectives set and continues to offer a worthwhile and unique service to those in the locality with special needs/learning difficulties.

**DELIVERY OF PUBLIC BENEFIT**

The public have benefitted from the activities provided by the charity, through: -

- Providing a place where adults with special needs can develop their skills, confidence, social interaction, knowledge and understanding of the workplace.
- Establishing a strong community-based business with a culture of equal opportunities for all, irrespective of disability.
- Providing respite to parents/carers who can plan their day around the workshop activity.
- Providing telephone and practical support to both service users and parents/carers throughout the year.
- Demonstrating that adults with special needs are valued members of society.

In shaping our objectives and planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022 (CONTINUED)**

**FINANCIAL REVIEW**

**Net Outgoing Resources**

During the year the charity had net incoming resources of £11,715 (*2021: net outgoing resources of £35,685*) from all its activities. Income from donations and grants during the year totalled £11,329 (*2021: £11,346*).

The main source of incoming resources was Trading Income which totalled £244,249 (*2021: £170,171*). This income source supports the key objectives of the charity and the main outgoing resources related to Charitable Activities which totalled £236,262 (*2021: £209,866*). Within Charitable Activities the main item of cost was Staff Costs of £175,974 (*2021: £154,643*).

**Fixed Assets**

The net book value of fixed assets of the charity is £2,597 (*2021: £2,887*) being £2,596 for Plant and Machinery and £1 for Motor Vehicles.

Fixed asset additions during the year totalled £Nil (*2021: £Nil*).

Details of fixed assets are shown at note 9.

**RISK MANAGEMENT**

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

In the current climate the trustees consider the financial sustainability of the charity to be secure, based on those accessing the service being able to continue to purchase their placement through the Government's 'Direct Payment' scheme as part of their assessed care needs package.

Attention has also been focussed on non-financial risks arising from fire and health and safety. These risks are managed by having robust policies and procedures in place and up to date, and regular awareness training for staff working in these operational areas.

**RESERVES POLICY AND GOING CONCERN**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure and at the year end total funds totalled £339,454 (*2021: £327,739*) comprising entirely unrestricted funds. The charity has no restricted fund balances in either the current or previous years. At the year end cash at bank totalled £330,728 (*2021: £321,387*). The trustees consider that the level of reserves as at 31<sup>st</sup> August 2022 is satisfactory given the charity's circumstances.

The charity had no reserves with a negative balance at the year end.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022 (CONTINUED)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, the surplus or deficit of the charity for the period, its assets and liabilities at the end of the period and clearly distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with Statements of Recommended Practice and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In determining how amounts are presented within items in the Statement of Financial Activities and Balance Sheet, the trustees must have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022 (CONTINUED)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Office**

Quakers Coppice,  
Crewe Gates Farm Industrial Estate,  
Crewe,  
Cheshire.  
CW1 6FA

**Accountants**

Hardwickes,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

**Bankers**

Barclays Bank Plc,  
38 Market Street,  
Crewe,  
Cheshire.  
CW1 2ET

**Solicitors**

Butcher & Barlow LLP,  
31 Middlewich Road,  
Sandbach.  
CW11 1HW

By order of the Board of Trustees

*C.B. Mills*

..... **Trustee**

28<sup>th</sup> November, 2022

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

I report on the attached accounts of the charity for the year ended 31<sup>st</sup> August 2022.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Charities Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matters have come to my attention which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED (CONTINUED)**

**USE OF THIS REPORT**

This report is made solely to the Trustees of Supported Community Business (Special Needs) Limited as a body in accordance with the terms of the engagement letter dated 24<sup>th</sup> October, 2011. The Independent Examination work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for the Independent Examination work, for this report, or for the opinions I have formed.

D.R. Shaw Bsc., F.C.A

Hardwicks,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

28<sup>th</sup> November, 2022

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022**

|                                                                                                                | <u>Notes</u> | <u>Unrestricted<br/>Funds<br/>2022</u> | <u>Restricted<br/>Funds<br/>2022</u> | <u>Total<br/>Funds<br/>2022</u> | <u>Total<br/>Funds<br/>2021</u> |
|----------------------------------------------------------------------------------------------------------------|--------------|----------------------------------------|--------------------------------------|---------------------------------|---------------------------------|
| <b><u>INCOMING RESOURCES</u></b>                                                                               |              | <b>£</b>                               | <b>£</b>                             | <b>£</b>                        | <b>£</b>                        |
| <b><u>Incoming Resources from Generated Funds:-</u></b>                                                        |              |                                        |                                      |                                 |                                 |
| <b><u>Voluntary Income:-</u></b>                                                                               |              |                                        |                                      |                                 |                                 |
| Donations                                                                                                      | 2            | 11,329                                 | -                                    | 11,329                          | 11,346                          |
| <b><u>Investment Income and Interest</u></b>                                                                   | 3            | 47                                     | -                                    | 47                              | 118                             |
| <b><u>Incoming Resources from Charitable Activities:-</u></b>                                                  |              |                                        |                                      |                                 |                                 |
| Trading Income                                                                                                 |              | 244,249                                | -                                    | 244,249                         | 170,171                         |
| Fund Raising                                                                                                   |              | <u>-</u>                               | <u>-</u>                             | <u>-</u>                        | <u>-</u>                        |
| <b><u>TOTAL INCOMING RESOURCES</u></b>                                                                         |              | <u>255,625</u>                         | <u>-</u>                             | <u>255,625</u>                  | <u>181,635</u>                  |
| <b><u>RESOURCES EXPENDED</u></b>                                                                               |              |                                        |                                      |                                 |                                 |
| <b><u>Charitable Activities</u></b>                                                                            | 4            | 236,262                                | -                                    | 236,262                         | 209,866                         |
| <b><u>Support Costs</u></b>                                                                                    | 4            | <u>7,648</u>                           | <u>-</u>                             | <u>7,648</u>                    | <u>7,454</u>                    |
| <b><u>TOTAL RESOURCES EXPENDED</u></b>                                                                         |              | <u>243,910</u>                         | <u>-</u>                             | <u>243,910</u>                  | <u>217,320</u>                  |
| <b><u>NET INCOMING/(OUTGOING) RESOURCES<br/>FOR THE YEAR BEING NET MOVEMENTS<br/>IN FUNDS FOR THE YEAR</u></b> | 6            | 11,715                                 | -                                    | 11,715                          | (35,685)                        |
| <b><u>Reconciliation of Funds</u></b>                                                                          |              |                                        |                                      |                                 |                                 |
| Total Funds at 1 <sup>st</sup> September 2021/2020                                                             |              | <u>327,739</u>                         | <u>-</u>                             | <u>327,739</u>                  | <u>363,424</u>                  |
| <b><u>TOTAL FUNDS AT 31<sup>st</sup> AUGUST 2022/2021</u></b>                                                  | 14           | <u>339,454</u>                         | <u>-</u>                             | <u>339,454</u>                  | <u>327,739</u>                  |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The attached notes form part of these accounts.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England &amp; Wales)

**BALANCE SHEET AS AT 31<sup>st</sup> AUGUST 2022**

|                                                              | <u>Notes</u> | <u>2022</u>    | <u>2021</u>    |
|--------------------------------------------------------------|--------------|----------------|----------------|
|                                                              |              | £              | £              |
| <b><u>FIXED ASSETS</u></b>                                   |              |                |                |
| Tangible Fixed Assets                                        | 9            | 2,597          | 2,887          |
| <b><u>CURRENT ASSETS</u></b>                                 |              |                |                |
| Debtors                                                      | 10           | 12,435         | 11,135         |
| Cash at Bank and in Hand                                     |              | <u>330,728</u> | <u>321,387</u> |
|                                                              |              | 343,163        | 332,522        |
| <b><u>CREDITORS:</u></b> Amounts Falling Due Within One Year | 11           | <u>(6,206)</u> | <u>(7,570)</u> |
| <b><u>NET CURRENT ASSETS</u></b>                             |              | <u>336,957</u> | <u>324,952</u> |
| <b><u>NET ASSETS</u></b>                                     |              | <u>339,554</u> | <u>327,839</u> |
| <b><u>CAPITAL AND RESERVES</u></b>                           |              |                |                |
| Called-up Share Capital                                      | 12           | 100            | 100            |
| Unrestricted Funds                                           | 14           | <u>339,454</u> | <u>327,739</u> |
| <b><u>TOTAL FUNDS</u></b>                                    |              | <u>339,554</u> | <u>327,839</u> |

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006.

For the financial year ended 31<sup>st</sup> August, 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board of Trustees on 28<sup>th</sup> November, 2022 and signed on its behalf by

|            |   |                         |
|------------|---|-------------------------|
| C.B. Mills | ) |                         |
|            | ) | <b><u>Directors</u></b> |
| P. Lewis   | ) |                         |

The attached notes form part of these accounts.

# **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022**

#### **1. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Supported Community Business (Special Needs) Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note.

The financial statements cover Supported Community Business (Special Needs) Limited as an individual company. Supported Community Business (Special Needs) Limited is incorporated in England and Wales. The financial statements are presented in Sterling (£) and have been rounded to the nearest pound.

b) **Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

c) **Preparation of the accounts on a Going Concern Basis**

The trustees are of the view that there are no material uncertainties about the charity's ability to continue as a going concern.

d) **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and revenue grants are credited to the Statement of Financial Activities on a receivable basis. Capital grants are shown as deferred income and credited to the Statement of Financial Activities over the same depreciation periods as the assets to which they relate.

Income received in advance of a service is deferred until the criteria for income recognition are met.

e) **Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) **Fund Accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, and where appropriate, a fair allocation of the depreciation charge.

# **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022 (CONTINUED)**

g) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Allocation of Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 5.

i) **Operating Leases**

Rentals under operating leases are charged to the Statement of Financial Activities as they fall due.

j) **Fixed Assets and Depreciation**

Expenditure is capitalised as Fixed Assets in accordance with current accounting principles. Tangible fixed assets are depreciated at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life at the following annual rates:-

|                     |                         |
|---------------------|-------------------------|
| Plant and Machinery | - 10% reducing balance. |
| Motor Vehicles      | - 25% straight line.    |

k) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and balances in bank current accounts and bank deposit accounts.

m) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022 (CONTINUED)**

n) **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. **DONATIONS**

|                                                                             | <b><u>Unrestricted</u></b><br><b><u>Funds</u></b><br><b><u>2022</u></b> | <b><u>Restricted</u></b><br><b><u>Funds</u></b><br><b><u>2022</u></b> | <b><u>Total Funds</u></b> |                    |
|-----------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------|--------------------|
|                                                                             | <b><u>2022</u></b>                                                      | <b><u>2022</u></b>                                                    | <b><u>2022</u></b>        | <b><u>2021</u></b> |
|                                                                             | £                                                                       | £                                                                     | £                         | £                  |
| The Football Association<br>(nominated by Crewe<br>Alexandra Football Club) | -                                                                       | -                                                                     | -                         | 1,000              |
| Rotary Club Crewe                                                           | 1,200                                                                   | -                                                                     | 1,200                     | 100                |
| Local Authority Grant                                                       | -                                                                       | -                                                                     | -                         | 2,500              |
| RK Henshall Golf Day                                                        | 670                                                                     | -                                                                     | 670                       | -                  |
| Donations via Target 101                                                    | 517                                                                     | -                                                                     | 517                       | 592                |
| Donations via Just Giving                                                   | 3,468                                                                   | -                                                                     | 3,468                     | 666                |
| Donations via The Giving<br>Machine                                         | 19                                                                      | -                                                                     | 19                        | 52                 |
| Donations via Giving Lottery                                                | 537                                                                     | -                                                                     | 537                       | 780                |
| Police Commissioner                                                         | -                                                                       | -                                                                     | -                         | 1,000              |
| HMRC Gift Aid                                                               | 351                                                                     | -                                                                     | 351                       | 362                |
| Christmas Party Donation                                                    | 550                                                                     | -                                                                     | 550                       | 300                |
| Other Donations                                                             | <u>4,017</u>                                                            | <u>-</u>                                                              | <u>4,017</u>              | <u>3,994</u>       |
|                                                                             | <u>11,329</u>                                                           | <u>-</u>                                                              | <u>11,329</u>             | <u>11,346</u>      |

3. **INVESTMENT INCOME AND INTEREST**

Investment income of £47 (2021: £118) comprises interest on cash deposits with UK banks.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022 (CONTINUED)**

4. **RESOURCES EXPENDED**

|                                     | <b><u>Unrestricted</u></b><br><b><u>Funds</u></b><br><b><u>2022</u></b> | <b><u>Restricted</u></b><br><b><u>Funds</u></b><br><b><u>2022</u></b> | <b><u>Total Funds</u></b><br><b><u>2022</u></b> | <b><u>2021</u></b> |
|-------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------|--------------------|
| <b><u>Charitable Activities</u></b> | <b>£</b>                                                                | <b>£</b>                                                              | <b>£</b>                                        | <b>£</b>           |
| Staff Costs (Note 7)                | 175,974                                                                 | -                                                                     | 175,974                                         | 154,643            |
| Staff Pensions (Note 7)             | 16,710                                                                  | -                                                                     | 16,710                                          | 13,700             |
| Rent and Rates                      | 21,642                                                                  | -                                                                     | 21,642                                          | 20,142             |
| Heat and Light                      | 3,676                                                                   | -                                                                     | 3,676                                           | 3,110              |
| Insurance                           | 4,735                                                                   | -                                                                     | 4,735                                           | 4,152              |
| Repairs and Renewals                | 1,599                                                                   | -                                                                     | 1,599                                           | 2,677              |
| Telephone                           | 1,413                                                                   | -                                                                     | 1,413                                           | 1,571              |
| Printing, Postage and Stationery    | 919                                                                     | -                                                                     | 919                                             | 460                |
| Motor Expenses                      | 1,621                                                                   | -                                                                     | 1,621                                           | 1,575              |
| Advertising                         | -                                                                       | -                                                                     | -                                               | -                  |
| Sundry Expenses                     | 5,481                                                                   | -                                                                     | 5,481                                           | 3,285              |
| Professional Fees                   | 1,963                                                                   | -                                                                     | 1,963                                           | 3,879              |
| Depreciation                        | 290                                                                     | -                                                                     | 290                                             | 320                |
| Health and Safety                   | <u>239</u>                                                              | <u>-</u>                                                              | <u>239</u>                                      | <u>352</u>         |
|                                     | <u>236,262</u>                                                          | <u>-</u>                                                              | <u>236,262</u>                                  | <u>209,866</u>     |
| <b><u>Support Costs</u></b>         |                                                                         |                                                                       |                                                 |                    |
| Staff Costs (Note 7)                | 4,522                                                                   | -                                                                     | 4,522                                           | 4,469              |
| Staff Pensions (Note 7)             | 266                                                                     | -                                                                     | 266                                             | 245                |
| Accountancy and Bookkeeping         | <u>2,860</u>                                                            | <u>-</u>                                                              | <u>2,860</u>                                    | <u>2,740</u>       |
|                                     | <u>7,648</u>                                                            | <u>-</u>                                                              | <u>7,648</u>                                    | <u>7,454</u>       |

5. **ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

**Analysis of support and governance costs**

|                                                  | <b><u>General</u></b><br><b><u>Support</u></b> | <b><u>Governance</u></b><br><b><u>Function</u></b> | <b><u>Total</u></b> | <b><u>Basis of Apportionment</u></b> |
|--------------------------------------------------|------------------------------------------------|----------------------------------------------------|---------------------|--------------------------------------|
| <b><u>Charitable Activities</u></b>              | <b>£</b>                                       | <b>£</b>                                           | <b>£</b>            |                                      |
| Staff Costs                                      | 2,713                                          | 1,809                                              | 4,522               | Allocation on time                   |
| Staff Pensions                                   | 160                                            | 106                                                | 266                 | Allocation on time                   |
| Accountancy Services and Independent Examination | <u>898</u>                                     | <u>1,962</u>                                       | <u>2,860</u>        | Allocation on time                   |
|                                                  | <u>3,771</u>                                   | <u>3,877</u>                                       | <u>7,648</u>        |                                      |

6. **NET INCOMING RESOURCES FOR THE YEAR**

|                                                       | <b><u>2022</u></b> | <b><u>2021</u></b> |
|-------------------------------------------------------|--------------------|--------------------|
| The net incoming resources are stated after charging: |                    |                    |
|                                                       | <b>£</b>           | <b>£</b>           |
| Depreciation                                          | 290                | 320                |
| Accountancy                                           | 1,670              | 1,600              |
| Independent Examination                               | <u>1,190</u>       | <u>1,140</u>       |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022 (CONTINUED)**

7. **STAFF COSTS AND NUMBERS**

|                       | <b><u>2022</u></b> | <b><u>2021</u></b> |
|-----------------------|--------------------|--------------------|
|                       | <b>£</b>           | <b>£</b>           |
| Salaries and Wages    | 172,114            | 150,761            |
| Staff Pensions        | 16,976             | 13,945             |
| Social Security Costs | <u>8,382</u>       | <u>8,351</u>       |
|                       | <u>197,472</u>     | <u>173,057</u>     |

No employee received emoluments of more than £60,000.

Key Management Personnel Remuneration during the year was £45,221 (2021: £44,692).

The average monthly headcount (including part time staff) was 8 staff (2021: 7 staff).

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. The pension charge represents contributions due from the charity.

8. **DIRECTORS' EMOLUMENTS**

|                      | <b><u>2022</u></b> | <b><u>2021</u></b> |
|----------------------|--------------------|--------------------|
|                      | <b>£</b>           | <b>£</b>           |
| Aggregate emoluments | <u>58,057</u>      | <u>47,143</u>      |

9. **TANGIBLE FIXED ASSETS**

|                                   | <b><u>Plant and<br/>Machinery</u></b> | <b><u>Motor Vehicles</u></b> | <b><u>Total</u></b> |
|-----------------------------------|---------------------------------------|------------------------------|---------------------|
| <b><u>Cost</u></b>                | <b>£</b>                              | <b>£</b>                     | <b>£</b>            |
| At 1 <sup>st</sup> September 2021 | 9,022                                 | 16,826                       | 25,848              |
| At 31 <sup>st</sup> August 2022   | 9,022                                 | 16,826                       | 25,848              |
| <b><u>Depreciation</u></b>        |                                       |                              |                     |
| At 1 <sup>st</sup> September 2021 | 6,136                                 | 16,825                       | 22,961              |
| Charge in the year                | 290                                   | -                            | 290                 |
| At 31 <sup>st</sup> August 2022   | 6,426                                 | 16,825                       | 23,251              |
| <b><u>Net Book Values</u></b>     |                                       |                              |                     |
| At 31 <sup>st</sup> August 2022   | 2,596                                 | 1                            | 2,597               |
| At 31 <sup>st</sup> August 2021   | 2,886                                 | 1                            | 2,887               |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022 (CONTINUED)**

**10. DEBTORS**

|               | <b><u>2022</u></b> | <b><u>2021</u></b> |
|---------------|--------------------|--------------------|
|               | <b>£</b>           | <b>£</b>           |
| Trade Debtors | 10,768             | 9,468              |
| Prepayments   | <u>1,667</u>       | <u>1,667</u>       |
|               | <u>12,435</u>      | <u>11,135</u>      |

**11. CREDITORS: Amounts Falling Due Within One Year**

|                              | <b>£</b>     | <b>£</b>     |
|------------------------------|--------------|--------------|
| Trade Creditors              | (136)        | 1,237        |
| Taxation and Social Security | 3,182        | 3,293        |
| Accruals                     | <u>3,160</u> | <u>3,040</u> |
|                              | <u>6,206</u> | <u>7,570</u> |

**12. CALLED-UP SHARE CAPITAL**

|                                                    | <b><u>2022</u></b> | <b><u>2021</u></b> |
|----------------------------------------------------|--------------------|--------------------|
|                                                    | <b>£</b>           | <b>£</b>           |
| <b><u>Equity Shares:-</u></b>                      |                    |                    |
| <b><u>Called-up, Allotted and Fully Paid:-</u></b> |                    |                    |
| 100 Ordinary Shares of £1 each                     | <u>100</u>         | <u>100</u>         |

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                       | <b><u>General Funds</u></b> | <b><u>Restricted Funds</u></b> | <b><u>Total Funds</u></b> |
|-----------------------|-----------------------------|--------------------------------|---------------------------|
|                       | <b>£</b>                    | <b>£</b>                       | <b>£</b>                  |
| Tangible Fixed Assets | 2,597                       | -                              | 2,597                     |
| Current Assets        | 343,163                     | -                              | 343,163                   |
| Current Liabilities   | <u>(6,206)</u>              | <u>-</u>                       | <u>(6,206)</u>            |
|                       | <u>339,554</u>              | <u>-</u>                       | <u>339,554</u>            |

**14. MOVEMENT IN FUNDS**

|                                        | <b><u>At 1<sup>st</sup></u></b> |                         |                         | <b><u>At 31<sup>st</sup></u></b> |
|----------------------------------------|---------------------------------|-------------------------|-------------------------|----------------------------------|
|                                        | <b><u>September</u></b>         | <b><u>Incoming</u></b>  | <b><u>Outgoing</u></b>  | <b><u>August 2022</u></b>        |
|                                        | <b><u>2021</u></b>              | <b><u>Resources</u></b> | <b><u>Resources</u></b> | <b><u>August 2022</u></b>        |
|                                        | <b>£</b>                        | <b>£</b>                | <b>£</b>                | <b>£</b>                         |
| <b><u>TOTAL RESTRICTED FUNDS</u></b>   | <u>-</u>                        | <u>-</u>                | <u>-</u>                | <u>-</u>                         |
| <b><u>Unrestricted Funds</u></b>       |                                 |                         |                         |                                  |
| General funds                          | <u>327,739</u>                  | <u>255,625</u>          | <u>(243,910)</u>        | <u>339,454</u>                   |
| <b><u>TOTAL UNRESTRICTED FUNDS</u></b> | <u>327,739</u>                  | <u>255,625</u>          | <u>(243,910)</u>        | <u>339,454</u>                   |
| <b><u>TOTAL FUNDS</u></b>              | <u>327,739</u>                  | <u>255,625</u>          | <u>(243,910)</u>        | <u>339,454</u>                   |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2022 (CONTINUED)**

15. **FUTURE FINANCIAL COMMITMENTS**

**Operating Leases**

The total future minimum lease payments under non-cancellable operating leases are as follows:-

|                                                   | <b><u>2022</u></b> | <b><u>2021</u></b> |
|---------------------------------------------------|--------------------|--------------------|
|                                                   | <b>£</b>           | <b>£</b>           |
| Not later than one year                           | <u>22,000</u>      | <u>21,500</u>      |
| Later than one year and not later than five years | <u>27,500</u>      | <u>49,500</u>      |

16. **CONTROLLING PARTY**

The charity is controlled by C. B. Mills

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS)**

England & Wales - Charity number 1079534

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# Accounts

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**SUPPORTED COMMUNITY BUSINESS  
(SPECIAL NEEDS) LIMITED**

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021**

# **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

## **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021**

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31<sup>st</sup> August 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015).

### **DIRECTORS AND TRUSTEES**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

#### **Key Management Personnel: Trustees and Directors**

Mrs. S.P. Walton

Mr. C.B. Mills

Mrs. A.M. Xiourouppa

Mr. M.G. Withenshaw

Mr. P. Lewis

Mr. M.D. Read

Mr. R.P.B. Walton

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The organisation is a charitable company limited by shares, incorporated on 13<sup>th</sup> August 1998 and registered as a charity on 24<sup>th</sup> February 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Trustee Recruitment, Appointment, Induction and Training**

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised internally.

#### **Organisation**

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. Trustees meet on a quarterly basis to discuss the operations of the charity. During these meetings aims, objectives and activities are reviewed, ensuring the charity remains focused on its stated purpose, as set out in the objects contained in the charity's Memorandum and Articles of Association.

One of the trustees receives remuneration from his work with the charity, see note 8 to the financial statements. No other trustee receives remuneration or other benefit from their work with the charity.

All remunerations are set by the Board of Trustees and reviewed annually.

### **OBJECTS**

The object of the charity is to provide a therapeutic workshop facility enabling adults with special needs to experience the world of work in a controlled and supportive environment.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021 (CONTINUED)**

**REVIEW OF ACTIVITIES, PLANS AND FUTURE COMMITMENTS**

As with many businesses and charities the financial year 2020-2021 has proved to be another challenging one, as a direct result of the continuing Coronavirus pandemic.

Whilst the charity has managed to stay operational, through staff undertaking flexible furlough, we had to close our doors to service users for the months of January and February, due to dealing with vulnerable adults. Upon reopening our doors in March 2021 the service operated at reduced capacity, due to the requirement to social distance, which had a direct impact on funding levels. As restrictions began to be eased we were able to open up to more service users, steadily rising to our current level of 20, which management & Trustees deem to be maximum capacity under current circumstances.

We currently employ 7 staff, comprising of our Manager, Supervisor, 3 full time workshop assistants and 2 part time assistants. In addition we have a bank of 3 Volunteers who offer support as and when required, covering periods of staff leave and sickness. As previously reported, all staff were placed on flexible furlough during January & February, attending on average 3 days per week (part time staff, 2 days). This enabled the charity to retain contact with customers and fulfil any orders received during the closedown period.

Since the service has returned to full operation work throughput has been good, with our loyal customers demonstrating support for the workshop by outsourcing tasks for service users to complete. Whilst the charity shows a loss for the second year running it is hoped, without further interruptions to the service, that pre pandemic levels of income will now be attained, placing the charity on a more sustainable footing.

The lease on the current property expired at the end of December 2021. However, negotiations have already taken place with the landlord and a new three year term has been granted and finalised through our appointed solicitor. This extension of the lease on the current building has offered some stability in what has been a turbulent 18 months for everyone.

Trustees, who have continued to meet on a quarterly basis via zoom calls until recently, are satisfied that the charity's achievements during 2020-2021 are consistent with the objectives set and continues to offer a worthwhile and unique service to those in the locality with special needs/learning difficulties.

**DELIVERY OF PUBLIC BENEFIT**

The public have benefitted from the activities provided by the charity, through:-

- Providing a place where adults with special needs can develop their skills, confidence, social interaction, knowledge and understanding of the workplace.
- Establishing a strong community based business with a culture of equal opportunities for all, irrespective of disability.
- Providing respite to Parents / Carers who are able to plan their day around the workshop activity.
- Providing telephone and practical support to both service users and parents/carers throughout the year.
- Demonstrating that adults with special needs are valued members of society.

In shaping our objectives and planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021 (CONTINUED)**

**FINANCIAL REVIEW**

**Net Outgoing Resources**

During the year the charity had net outgoing resources of £35,685 (2020: £10,982) from all its activities. Income from donations and grants during the year totalled £11,346 (2020: £13,075).

The main source of incoming resources was Trading Income which totalled £170,171 (2020: £186,328). This income source supports the key objectives of the charity and the main outgoing resources related to Charitable Activities which totalled £209,866 (2020: £204,337). Within Charitable Activities the main item of cost was Staff Costs of £154,643 (2020: £148,553).

**Fixed Assets**

The net book value of fixed assets of the charity is £2,887 (2020: £3,207) being £2,886 for Plant and Machinery and £1 for Motor Vehicles.

Fixed asset additions during the year totalled £Nil (2020: £Nil).

Details of fixed assets are shown at note 9.

**RISK MANAGEMENT**

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

In the current climate the trustees consider the financial sustainability of the charity to be secure, based on those accessing the service being able to continue to purchase their placement through the Government's 'Direct Payment' scheme as part of their assessed care needs package.

Attention has also been focussed on non-financial risks arising from fire and health and safety. These risks are managed by having robust policies and procedures in place and up to date, and regular awareness training for staff working in these operational areas.

**RESERVES POLICY AND GOING CONCERN**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure and at the year end total funds totalled £327,739 (2020: £363,424) comprising entirely unrestricted funds. The charity has no restricted fund balances in either the current or previous years. At the year end cash at bank totalled £321,387 (2020: £350,824). The trustees consider that the level of reserves as at 31<sup>st</sup> August 2021 is satisfactory given the charity's circumstances.

The charity had no reserves with a negative balance at the year end.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021 (CONTINUED)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, the surplus or deficit of the charity for the period, its assets and liabilities at the end of the period and clearly distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with Statements of Recommended Practice and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In determining how amounts are presented within items in the Statement of Financial Activities and Balance Sheet, the trustees must have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021 (CONTINUED)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Office**

Quakers Coppice,  
Crewe Gates Farm Industrial Estate,  
Crewe,  
Cheshire.  
CW1 6FA

**Accountants**

Hardwickes,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

**Bankers**

Barclays Bank Plc,  
38 Market Street,  
Crewe,  
Cheshire.  
CW1 2ET

**Solicitors**

Butcher & Barlow LLP,  
31 Middlewich Road,  
Sandbach.  
CW11 1HW

By order of the Board of Trustees

*C.B. Mills*

..... **Trustee**

22<sup>nd</sup> February, 2022

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

I report on the attached accounts of the charity for the year ended 31<sup>st</sup> August 2021.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matters have come to my attention which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006;  
or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED (CONTINUED)**

**USE OF THIS REPORT**

This report is made solely to the Trustees of Supported Community Business (Special Needs) Limited as a body in accordance with the terms of the engagement letter dated 24<sup>th</sup> October, 2011. The Independent Examination work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for the Independent Examination work, for this report, or for the opinions I have formed.

D.R. Shaw Bsc., F.C.A

Hardwicks,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

22<sup>nd</sup> February, 2022

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021**

|                                                                                                     | <b><u>Notes</u></b> | <b><u>Unrestricted<br/>Funds<br/>2021</u></b> | <b><u>Restricted<br/>Funds<br/>2021</u></b> | <b><u>Total<br/>Funds<br/>2021</u></b> | <b><u>Total<br/>Funds<br/>2020</u></b> |
|-----------------------------------------------------------------------------------------------------|---------------------|-----------------------------------------------|---------------------------------------------|----------------------------------------|----------------------------------------|
| <b><u>INCOMING RESOURCES</u></b>                                                                    |                     | <b>£</b>                                      | <b>£</b>                                    | <b>£</b>                               | <b>£</b>                               |
| <b><u>Incoming Resources from Generated Funds:-</u></b>                                             |                     |                                               |                                             |                                        |                                        |
| <b><u>Voluntary Income:-</u></b>                                                                    |                     |                                               |                                             |                                        |                                        |
| Donations                                                                                           | 2                   | 11,346                                        | -                                           | 11,346                                 | 13,075                                 |
| <b><u>Investment Income and Interest</u></b>                                                        | 3                   | 118                                           | -                                           | 118                                    | 915                                    |
| <b><u>Incoming Resources from Charitable Activities:-</u></b>                                       |                     |                                               |                                             |                                        |                                        |
| Trading Income                                                                                      |                     | 170,171                                       | -                                           | 170,171                                | 186,328                                |
| Fund Raising                                                                                        |                     | <u>-</u>                                      | <u>-</u>                                    | <u>-</u>                               | <u>-</u>                               |
| <b><u>TOTAL INCOMING RESOURCES</u></b>                                                              |                     | <b><u>181,635</u></b>                         | <b><u>-</u></b>                             | <b><u>181,635</u></b>                  | <b><u>200,318</u></b>                  |
| <b><u>RESOURCES EXPENDED</u></b>                                                                    |                     |                                               |                                             |                                        |                                        |
| <b><u>Charitable Activities</u></b>                                                                 | 4                   | 209,866                                       | -                                           | 209,866                                | 204,337                                |
| <b><u>Support Costs</u></b>                                                                         | 4                   | <u>7,454</u>                                  | <u>-</u>                                    | <u>7,454</u>                           | <u>6,963</u>                           |
| <b><u>TOTAL RESOURCES EXPENDED</u></b>                                                              |                     | <b><u>217,320</u></b>                         | <b><u>-</u></b>                             | <b><u>217,320</u></b>                  | <b><u>211,300</u></b>                  |
| <b><u>NET OUTGOING RESOURCES FOR THE<br/>YEAR BEING NET MOVEMENTS IN FUNDS<br/>FOR THE YEAR</u></b> | 6                   | (35,685)                                      | -                                           | (35,685)                               | (10,982)                               |
| <b><u>Reconciliation of Funds</u></b>                                                               |                     |                                               |                                             |                                        |                                        |
| Total Funds at 1 <sup>st</sup> September 2020/2019                                                  |                     | <u>363,424</u>                                | <u>-</u>                                    | <u>363,424</u>                         | <u>374,406</u>                         |
| <b><u>TOTAL FUNDS AT 31<sup>st</sup> AUGUST 2021/2020</u></b>                                       |                     | <b><u>327,739</u></b>                         | <b><u>-</u></b>                             | <b><u>327,739</u></b>                  | <b><u>363,424</u></b>                  |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The attached notes form part of these accounts.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England & Wales)

**BALANCE SHEET AS AT 31<sup>st</sup> AUGUST 2021**

|                                                              | <u>Notes</u> | <u>2021</u>    | <u>2020</u>    |
|--------------------------------------------------------------|--------------|----------------|----------------|
|                                                              |              | £              | £              |
| <b><u>FIXED ASSETS</u></b>                                   |              |                |                |
| Tangible Fixed Assets                                        | 9            | 2,887          | 3,207          |
| <b><u>CURRENT ASSETS</u></b>                                 |              |                |                |
| Debtors                                                      | 10           | 11,135         | 15,575         |
| Cash at Bank and in Hand                                     |              | <u>321,387</u> | <u>350,824</u> |
|                                                              |              | 332,522        | 366,399        |
| <b><u>CREDITORS:</u></b> Amounts Falling Due Within One Year | 11           | <u>(7,570)</u> | <u>(6,082)</u> |
| <b><u>NET CURRENT ASSETS</u></b>                             |              | <u>324,952</u> | <u>360,317</u> |
| <b><u>NET ASSETS</u></b>                                     |              | <u>327,839</u> | <u>363,524</u> |
| <b><u>CAPITAL AND RESERVES</u></b>                           |              |                |                |
| Called-up Share Capital                                      | 12           | 100            | 100            |
| Unrestricted Funds                                           |              | <u>327,739</u> | <u>363,424</u> |
| <b><u>TOTAL FUNDS</u></b>                                    |              | <u>327,839</u> | <u>363,524</u> |

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006.

For the financial year ended 31<sup>st</sup> August, 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board of Trustees on 22<sup>nd</sup> February, 2022 and signed on its behalf by

|                 |   |                         |
|-----------------|---|-------------------------|
| C.B. Mills      | ) |                         |
|                 | ) | <b><u>Directors</u></b> |
| M.G. Withenshaw | ) |                         |

The attached notes form part of these accounts.

# **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021**

#### **1. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are as follows:

##### **a) Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Supported Community Business (Special Needs) Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note.

The financial statements cover Supported Community Business (Special Needs) Limited as an individual company. Supported Community Business (Special Needs) Limited is incorporated in England and Wales. The financial statements are presented in Sterling (£) and have been rounded to the nearest pound.

##### **b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

##### **c) Preparation of the accounts on a Going Concern Basis**

The trustees are of the view that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and revenue grants are credited to the Statement of Financial Activities on a receivable basis. Capital grants are shown as deferred income and credited to the Statement of Financial Activities over the same depreciation periods as the assets to which they relate.

Income received in advance of a service is deferred until the criteria for income recognition are met.

##### **e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **f) Fund Accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, and where appropriate, a fair allocation of the depreciation charge.

# **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021 (CONTINUED)**

g) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Allocation of Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 5.

i) **Operating Leases**

Rentals under operating leases are charged to the Statement of Financial Activities as they fall due.

j) **Fixed Assets and Depreciation**

Expenditure is capitalised as Fixed Assets in accordance with current accounting principles. Tangible fixed assets are depreciated at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life at the following annual rates:-

|                     |                         |
|---------------------|-------------------------|
| Plant and Machinery | - 10% reducing balance. |
| Motor Vehicles      | - 25% straight line.    |

k) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and balances in bank current accounts and bank deposit accounts.

m) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021 (CONTINUED)**

n) **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. **DONATIONS**

|                                                                             | <b><u>Unrestricted</u></b><br><b><u>Funds</u></b><br><b><u>2021</u></b> | <b><u>Restricted</u></b><br><b><u>Funds</u></b><br><b><u>2021</u></b> | <b><u>Total Funds</u></b> |                    |
|-----------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------|--------------------|
|                                                                             | <b><u>2021</u></b>                                                      | <b><u>2021</u></b>                                                    | <b><u>2021</u></b>        | <b><u>2020</u></b> |
|                                                                             | £                                                                       | £                                                                     | £                         | £                  |
| The Football Association<br>(nominated by Crewe<br>Alexandra Football Club) | 1,000                                                                   | -                                                                     | 1,000                     | -                  |
| Rotary Club Crewe                                                           | 100                                                                     | -                                                                     | 100                       | 250                |
| Local Authority Grant                                                       | 2,500                                                                   | -                                                                     | 2,500                     | 7,500              |
| Rotary Club Crewe & Nantwich Weaver                                         | -                                                                       | -                                                                     | -                         | -                  |
| Donations via Target 101                                                    | 592                                                                     | -                                                                     | 592                       | 472                |
| Donations via Just Giving                                                   | 666                                                                     | -                                                                     | 666                       | 1,142              |
| Donations via The Giving<br>Machine                                         | 52                                                                      | -                                                                     | 52                        | 55                 |
| Donations via Giving Lottery                                                | 780                                                                     | -                                                                     | 780                       | 712                |
| Police Commissioner                                                         | 1,000                                                                   | -                                                                     | 1,000                     | -                  |
| HMRC Gift Aid                                                               | 362                                                                     | -                                                                     | 362                       | 828                |
| Christmas Party Donation                                                    | 300                                                                     | -                                                                     | 300                       | 250                |
| Other Donations                                                             | <u>3,994</u>                                                            | <u>-</u>                                                              | <u>3,994</u>              | <u>1,866</u>       |
|                                                                             | <u>11,346</u>                                                           | <u>-</u>                                                              | <u>11,346</u>             | <u>13,075</u>      |

3. **INVESTMENT INCOME AND INTEREST**

Investment income of £118 (2020: £915) comprises interest on cash deposits with UK banks.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021 (CONTINUED)**

4. **RESOURCES EXPENDED**

|                                  | <u>Unrestricted</u><br><u>Funds</u><br><u>2021</u> | <u>Restricted</u><br><u>Funds</u><br><u>2021</u> | <u>Total Funds</u><br><u>2021</u> | <u>2020</u>    |
|----------------------------------|----------------------------------------------------|--------------------------------------------------|-----------------------------------|----------------|
| <u>Charitable Activities</u>     | £                                                  | £                                                | £                                 | £              |
| Staff Costs (Note 7)             | 154,643                                            | -                                                | 154,643                           | 148,553        |
| Staff Pensions (Note 7)          | 13,700                                             | -                                                | 13,700                            | 14,371         |
| Rent and Rates                   | 20,142                                             | -                                                | 20,142                            | 20,147         |
| Heat and Light                   | 3,110                                              | -                                                | 3,110                             | 1,925          |
| Insurance                        | 4,152                                              | -                                                | 4,152                             | 4,152          |
| Repairs and Renewals             | 2,677                                              | -                                                | 2,677                             | 1,874          |
| Telephone                        | 1,571                                              | -                                                | 1,571                             | 1,018          |
| Printing, Postage and Stationery | 460                                                | -                                                | 460                               | 876            |
| Motor Expenses                   | 1,575                                              | -                                                | 1,575                             | 1,858          |
| Advertising                      | -                                                  | -                                                | -                                 | -              |
| Sundry Expenses                  | 3,285                                              | -                                                | 3,285                             | 3,629          |
| Professional Fees                | 3,879                                              | -                                                | 3,879                             | 4,509          |
| Depreciation                     | 320                                                | -                                                | 320                               | 350            |
| Health and Safety                | <u>352</u>                                         | <u>-</u>                                         | <u>352</u>                        | <u>1,075</u>   |
|                                  | <u>209,866</u>                                     | <u>-</u>                                         | <u>209,866</u>                    | <u>204,337</u> |
| <br><u>Support Costs</u>         |                                                    |                                                  |                                   |                |
| Staff Costs (Note 7)             | 4,469                                              | -                                                | 4,469                             | 4,582          |
| Staff Pensions (Note 7)          | 245                                                | -                                                | 245                               | 246            |
| Accountancy and Bookkeeping      | <u>2,740</u>                                       | <u>-</u>                                         | <u>2,740</u>                      | <u>2,135</u>   |
|                                  | <u>7,454</u>                                       | <u>-</u>                                         | <u>7,454</u>                      | <u>6,963</u>   |

5. **ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

**Analysis of support and governance costs**

|                                                  | <u>General</u><br><u>Support</u> | <u>Governance</u><br><u>Function</u> | <u>Total</u> | <u>Basis of Apportionment</u> |
|--------------------------------------------------|----------------------------------|--------------------------------------|--------------|-------------------------------|
| <u>Charitable Activities</u>                     | £                                | £                                    | £            |                               |
| Staff Costs                                      | 2,681                            | 1,788                                | 4,469        |                               |
| Staff Pensions                                   | 147                              | 98                                   | 245          |                               |
| Accountancy Services and Independent Examination | <u>860</u>                       | <u>1,880</u>                         | <u>2,740</u> |                               |
|                                                  | <u>3,688</u>                     | <u>3,766</u>                         | <u>7,454</u> |                               |

6. **NET INCOMING RESOURCES FOR THE YEAR**

|                                                       | <u>2021</u>  | <u>2020</u>  |
|-------------------------------------------------------|--------------|--------------|
| The net incoming resources are stated after charging: |              |              |
|                                                       | £            | £            |
| Depreciation                                          | 320          | 350          |
| Accountancy                                           | 1,600        | 1,015        |
| Independent Examination                               | <u>1,140</u> | <u>1,120</u> |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021 (CONTINUED)**

7. **STAFF COSTS AND NUMBERS**

|                       | <b><u>2021</u></b> | <b><u>2020</u></b> |
|-----------------------|--------------------|--------------------|
|                       | <b>£</b>           | <b>£</b>           |
| Salaries and Wages    | 150,761            | 143,976            |
| Staff Pensions        | 13,945             | 14,617             |
| Social Security Costs | <u>8,351</u>       | <u>9,159</u>       |
|                       | <u>173,057</u>     | <u>167,752</u>     |

No employee received emoluments of more than £60,000.

Key Management Personnel Remuneration during the year was £44,692 (2020: £45,819).

The average monthly headcount (including part time staff) was 7 staff (2020: 7 staff).

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. The pension charge represents contributions due from the charity.

8. **DIRECTORS' EMOLUMENTS**

|                      | <b><u>2021</u></b> | <b><u>2020</u></b> |
|----------------------|--------------------|--------------------|
|                      | <b>£</b>           | <b>£</b>           |
| Aggregate emoluments | <u>47,143</u>      | <u>48,283</u>      |

9. **TANGIBLE FIXED ASSETS**

|                                   | <b><u>Plant and<br/>Machinery</u></b> | <b><u>Motor Vehicles</u></b> | <b><u>Total</u></b> |
|-----------------------------------|---------------------------------------|------------------------------|---------------------|
| <b><u>Cost</u></b>                | <b>£</b>                              | <b>£</b>                     | <b>£</b>            |
| At 1 <sup>st</sup> September 2020 | 9,022                                 | 16,826                       | 25,848              |
| At 31 <sup>st</sup> August 2021   | 9,022                                 | 16,826                       | 25,848              |
| <b><u>Depreciation</u></b>        |                                       |                              |                     |
| At 1 <sup>st</sup> September 2020 | 5,816                                 | 16,825                       | 22,641              |
| Charge in the year                | 320                                   | -                            | 320                 |
| At 31 <sup>st</sup> August 2021   | 6,136                                 | 16,825                       | 22,961              |
| <b><u>Net Book Values</u></b>     |                                       |                              |                     |
| At 31 <sup>st</sup> August 2021   | 2,886                                 | 1                            | 2,887               |
| At 31 <sup>st</sup> August 2020   | 3,206                                 | 1                            | 3,207               |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021 (CONTINUED)**

**10. DEBTORS**

|               | <b><u>2021</u></b>   | <b><u>2020</u></b>   |
|---------------|----------------------|----------------------|
|               | <b>£</b>             | <b>£</b>             |
| Trade Debtors | 9,468                | 13,908               |
| Prepayments   | <u>1,667</u>         | <u>1,667</u>         |
|               | <b><u>11,135</u></b> | <b><u>15,575</u></b> |

**11. CREDITORS: Amounts Falling Due Within One Year**

|                              | <b>£</b>            | <b>£</b>            |
|------------------------------|---------------------|---------------------|
| Trade Creditors              | 1,237               | -                   |
| Taxation and Social Security | 3,293               | 3,678               |
| Accruals                     | <u>3,040</u>        | <u>2,404</u>        |
|                              | <b><u>7,570</u></b> | <b><u>6,082</u></b> |

**12. CALLED-UP SHARE CAPITAL**

|                                                    | <b><u>2021</u></b> | <b><u>2020</u></b> |
|----------------------------------------------------|--------------------|--------------------|
|                                                    | <b>£</b>           | <b>£</b>           |
| <b><u>Equity Shares:-</u></b>                      |                    |                    |
| <b><u>Called-up, Allotted and Fully Paid:-</u></b> |                    |                    |
| 100 Ordinary Shares of £1 each                     | <u>100</u>         | <u>100</u>         |

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                       | <b><u>General Funds</u></b> | <b><u>Restricted Funds</u></b> | <b><u>Total Funds</u></b> |
|-----------------------|-----------------------------|--------------------------------|---------------------------|
|                       | <b>£</b>                    | <b>£</b>                       | <b>£</b>                  |
| Tangible Fixed Assets | 2,887                       | -                              | 2,887                     |
| Current Assets        | 332,522                     | -                              | 332,522                   |
| Current Liabilities   | <u>(7,570)</u>              | <u>-</u>                       | <u>(7,570)</u>            |
|                       | <b><u>327,839</u></b>       | <b><u>-</u></b>                | <b><u>327,839</u></b>     |

**14. MOVEMENT IN FUNDS**

|                                        | <b><u>At 1<sup>st</sup></u></b> |                         |                         | <b><u>At 31<sup>st</sup></u></b> |
|----------------------------------------|---------------------------------|-------------------------|-------------------------|----------------------------------|
|                                        | <b><u>September</u></b>         | <b><u>Incoming</u></b>  | <b><u>Outgoing</u></b>  | <b><u>August 2021</u></b>        |
|                                        | <b><u>2020</u></b>              | <b><u>Resources</u></b> | <b><u>Resources</u></b> | <b><u>August 2021</u></b>        |
|                                        | <b>£</b>                        | <b>£</b>                | <b>£</b>                | <b>£</b>                         |
| <b><u>TOTAL RESTRICTED FUNDS</u></b>   | <u>-</u>                        | <u>-</u>                | <u>-</u>                | <u>-</u>                         |
| <b><u>Unrestricted Funds</u></b>       |                                 |                         |                         |                                  |
| General funds                          | <u>363,424</u>                  | <u>181,635</u>          | <u>(217,320)</u>        | <u>327,739</u>                   |
| <b><u>TOTAL UNRESTRICTED FUNDS</u></b> | <u>363,424</u>                  | <u>181,635</u>          | <u>(217,320)</u>        | <u>327,739</u>                   |
| <b><u>TOTAL FUNDS</u></b>              | <u>363,424</u>                  | <u>181,635</u>          | <u>(217,320)</u>        | <u>327,739</u>                   |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2021 (CONTINUED)**

15. **FUTURE FINANCIAL COMMITMENTS**

**Operating Leases**

The total future minimum lease payments under non-cancellable operating leases are as follows:-

|                                                   | <b><u>2021</u></b> | <b><u>2020</u></b> |
|---------------------------------------------------|--------------------|--------------------|
|                                                   | <b>£</b>           | <b>£</b>           |
| Not later than one year                           | <u>21,500</u>      | <u>20,000</u>      |
| Later than one year and not later than five years | <u>49,500</u>      | <u>5,000</u>       |

16. **CONTROLLING PARTY**

The charity is controlled by C. B. Mills

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS)**

England & Wales - Charity number 1079534

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# Accounts

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**SUPPORTED COMMUNITY BUSINESS  
(SPECIAL NEEDS) LIMITED**

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020**

# **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

## **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020**

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31<sup>st</sup> August 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015).

### **DIRECTORS AND TRUSTEES**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees serving during the year and since the year end were as follows:

#### **Key Management Personnel: Trustees and Directors**

Mrs. S.P. Walton

Mr. C.B. Mills

Mrs. A.M. Xiourouppa

Mr. M.G. Withenshaw (*appointed 19<sup>th</sup> February 2020*)

Mr. P. Lewis

Mr. M.D. Read (*appointed 13<sup>th</sup> August 2020*)

Mr. R.P.B. Walton

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The organisation is a charitable company limited by shares, incorporated on 13<sup>th</sup> August 1998 and registered as a charity on 24<sup>th</sup> February 2000. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

#### **Trustee Recruitment, Appointment, Induction and Training**

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised internally.

#### **Organisation**

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. Trustees meet on a quarterly basis to discuss the operations of the charity. During these meetings aims, objectives and activities are reviewed, ensuring the charity remains focused on its stated purpose, as set out in the objects contained in the charity's Memorandum and Articles of Association.

One of the trustees receives remuneration from his work with the charity, see note 8 to the financial statements. No other trustee receives remuneration or other benefit from their work with the charity.

All remunerations are set by the Board of Trustees and reviewed annually.

### **OBJECTS**

The object of the charity is to provide a therapeutic workshop facility enabling adults with special needs to experience the world of work in a controlled and supportive environment.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020 (CONTINUED)**

**REVIEW OF ACTIVITIES, PLANS AND FUTURE COMMITMENTS**

In line with most businesses and charities the financial year 2019-2020 has been challenging, as a direct result of the Coronavirus pandemic.

Up until the national lockdown in March 2020 the number of service users with learning disabilities accessing SCB remained at its capacity of 23, facilitated by some service users coordinating their days of attendance to allow increased numbers to access the workshop. Since the lifting of restrictions and, having received given clearance by the local Council to reopen in July, the service has resumed for those wishing, and able, to attend. Due to social distancing regulations the maximum capacity has had to be reduced to 16, which currently we are able to accommodate.

We currently employ 7 staff, comprising of our Manager, Supervisor, 3 full time workshop assistants and 2 part time assistants. In addition we have a bank of 3 Volunteers who offer support on a regular basis, which is much appreciated. Four members of staff were furloughed during the lockdown whilst the remaining three staff maintained orders and customer contact. Telephone support was also offered to service users who required additional support, especially with regards to mental health issues, which is continuing for those currently unable to attend.

Up to the lockdown work throughput was buoyant and figures were keeping pace, if not slightly up, on the previous financial year. The enforced lockdown hit hard financially as most of our customers were forced to close. Also, due to not being able to offer a service, funding for those accessing the workshop ceased until such time as the workshop reopened in July, albeit with limited numbers. Since reopening our loyal customers have demonstrated support for the workshop and work throughput has returned to something near pre Covid levels.

In addition to receiving furlough payments to cover four staff salaries we were successful in our application to the council for a discretionary grant of £7,500. This has helped greatly, especially as fund raising activities have been curtailed for most of the year.

The lease on the current property is due to expire at the end of December 2021, offering the charity a further 16 months security. Discussions to open negotiations to extend the lease will commence in the early months of 2021, when alternatives will also be considered by the Trustees.

Based on comments received from parents and carers and, indeed, service users, the need for the facility has been heightened as a result of the pandemic. With SCB currently operating at full capacity within the restraints of current government guidelines, and further service users hoping to return when safe to do so the trustees, who meet on a quarterly basis, are happy that the charity's achievements during 2019-2020 are consistent with the objectives set.

**DELIVERY OF PUBLIC BENEFIT**

The public have benefitted from the activities provided by the charity, through:-

- Providing a place where adults with special needs can develop their skills, confidence, social interaction, knowledge and understanding of the workplace.
- Establishing a strong community based business with a culture of equal opportunities for all, irrespective of disability.
- Providing respite to parents/carers who are able to plan their day around the workshop activity.
- Providing telephone and practical support to both service users and parents/carers throughout the pandemic, especially with regards to mental health issues.
- Demonstrating that adults with special needs are valued members of society.

In shaping our objectives and planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020 (CONTINUED)**

**FINANCIAL REVIEW**

**Net Outgoing Resources**

During the year the charity had net outgoing resources of £10,982 (*2019: net incoming resources £75,875*) from all its activities. Income from donations and grants during the year totalled £13,075 (*2019: £12,996*).

The main source of incoming resources was Trading Income which totalled £186,328 (*2019: £292,915*). This income source supports the key objectives of the charity and the main outgoing resources related to Charitable Activities which totalled £204,337 (*2019: £227,336*). Within Charitable Activities the main item of cost was Staff Costs of £148,553 (*2019: £166,273*).

**Fixed Assets**

The net book value of fixed assets of the charity is £3,207 (*2019: £3,557*) being £3,206 for Plant and Machinery and £1 for Motor Vehicles.

Fixed asset additions during the year totalled £Nil (*2019: £2,940*).

Details of fixed assets are shown at note 9.

**RISK MANAGEMENT**

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

In the current climate the trustees consider the financial sustainability of the charity to be secure, based on those accessing the service being able to continue to purchase their placement through the Government's 'Direct Payment' scheme as part of their assessed care needs package.

Attention has also been focussed on non-financial risks arising from fire and health and safety. These risks are managed by having robust policies and procedures in place and up to date, and regular awareness training for staff working in these operational areas.

**RESERVES POLICY AND GOING CONCERN**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure and at the year end total funds totalled £363,424 (*2019: £374,406*) comprising entirely unrestricted funds. The charity has no restricted fund balances in either the current or previous years. At the year end cash at bank totalled £350,824 (*2019: £364,066*). The trustees consider that the level of reserves as at 31<sup>st</sup> August 2020 is satisfactory given the charity's circumstances.

The charity had no reserves with a negative balance at the year end.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020 (CONTINUED)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, the surplus or deficit of the charity for the period, its assets and liabilities at the end of the period and clearly distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with Statements of Recommended Practice and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In determining how amounts are presented within items in the Statement of Financial Activities and Balance Sheet, the trustees must have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020 (CONTINUED)**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Office**

Quakers Coppice,  
Crewe Gates Farm Industrial Estate,  
Crewe,  
Cheshire.  
CW1 6FA

**Accountants**

Hardwickes,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

**Bankers**

Barclays Bank Plc,  
38 Market Street,  
Crewe,  
Cheshire.  
CW1 2ET

**Solicitors**

Butcher & Barlow LLP,  
31 Middlewich Road,  
Sandbach.  
CW11 1HW

By order of the Board of Trustees

*C.B. Mills*

..... **Trustee**

31<sup>st</sup> October, 2020

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

I report on the attached accounts of the charity for the year ended 31<sup>st</sup> August 2020.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matters have come to my attention which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**REGISTERED CHARITY NUMBER 1079534**

**REGISTERED COMPANY NUMBER 03615414**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED (CONTINUED)**

**USE OF THIS REPORT**

This report is made solely to the Trustees of Supported Community Business (Special Needs) Limited as a body in accordance with the terms of the engagement letter dated 24<sup>th</sup> October, 2011. The Independent Examination work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for the Independent Examination work, for this report, or for the opinions I have formed.

D.R. Shaw Bsc., F.C.A

Hardwicks,  
Etruria Old Road,  
Stoke-on-Trent,  
Staffordshire.  
ST1 5PE

31<sup>st</sup> October, 2020

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020**

|                                                                                                                | <u>Notes</u> | <u>Unrestricted<br/>Funds<br/>2020</u> | <u>Restricted<br/>Funds<br/>2020</u> | <u>Total<br/>Funds<br/>2020</u> | <u>Total<br/>Funds<br/>2019</u> |
|----------------------------------------------------------------------------------------------------------------|--------------|----------------------------------------|--------------------------------------|---------------------------------|---------------------------------|
| <b><u>INCOMING RESOURCES</u></b>                                                                               |              | <b>£</b>                               | <b>£</b>                             | <b>£</b>                        | <b>£</b>                        |
| <b><u>Incoming Resources from Generated Funds:-</u></b>                                                        |              |                                        |                                      |                                 |                                 |
| <b><u>Voluntary Income:-</u></b>                                                                               |              |                                        |                                      |                                 |                                 |
| Donations                                                                                                      | 2            | 13,075                                 | -                                    | 13,075                          | 12,996                          |
| <b><u>Investment Income and Interest</u></b>                                                                   | 3            | 915                                    | -                                    | 915                             | 755                             |
| <b><u>Incoming Resources from Charitable Activities:-</u></b>                                                  |              |                                        |                                      |                                 |                                 |
| Trading Income                                                                                                 |              | 186,328                                | -                                    | 186,328                         | 292,915                         |
| Fund Raising                                                                                                   |              | -                                      | -                                    | -                               | 2,945                           |
| <b><u>TOTAL INCOMING RESOURCES</u></b>                                                                         |              | <b><u>200,318</u></b>                  | <b><u>-</u></b>                      | <b><u>200,318</u></b>           | <b><u>309,611</u></b>           |
| <b><u>RESOURCES EXPENDED</u></b>                                                                               |              |                                        |                                      |                                 |                                 |
| <b><u>Charitable Activities</u></b>                                                                            | 4            | 204,337                                | -                                    | 204,337                         | 227,336                         |
| <b><u>Support Costs</u></b>                                                                                    | 4            | <u>6,963</u>                           | <u>-</u>                             | <u>6,963</u>                    | <u>6,400</u>                    |
| <b><u>TOTAL RESOURCES EXPENDED</u></b>                                                                         |              | <b><u>211,300</u></b>                  | <b><u>-</u></b>                      | <b><u>211,300</u></b>           | <b><u>233,736</u></b>           |
| <b><u>NET (OUTGOING)/INCOMING RESOURCES<br/>FOR THE YEAR BEING NET MOVEMENTS<br/>IN FUNDS FOR THE YEAR</u></b> | 6            | (10,982)                               | -                                    | (10,982)                        | 75,875                          |
| <b><u>Reconciliation of Funds</u></b>                                                                          |              |                                        |                                      |                                 |                                 |
| Total Funds at 1 <sup>st</sup> September 2019/2018                                                             |              | <u>374,406</u>                         | <u>-</u>                             | <u>374,406</u>                  | <u>298,531</u>                  |
| <b><u>TOTAL FUNDS AT 31<sup>st</sup> AUGUST 2020/2019</u></b>                                                  |              | <b><u>363,424</u></b>                  | <b><u>-</u></b>                      | <b><u>363,424</u></b>           | <b><u>374,406</u></b>           |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The attached notes form part of these accounts.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

Charity Number 1079534

Company Number 03615414 (England &amp; Wales)

**BALANCE SHEET AS AT 31<sup>st</sup> AUGUST 2020**

|                                                              | <u>Notes</u> | <u>2020</u>    | <u>2019</u>    |
|--------------------------------------------------------------|--------------|----------------|----------------|
|                                                              |              | £              | £              |
| <b><u>FIXED ASSETS</u></b>                                   |              |                |                |
| Tangible Fixed Assets                                        | 9            | 3,207          | 3,557          |
| <b><u>CURRENT ASSETS</u></b>                                 |              |                |                |
| Debtors                                                      | 10           | 15,575         | 12,119         |
| Cash at Bank and in Hand                                     |              | <u>350,824</u> | <u>364,066</u> |
|                                                              |              | 366,399        | 376,185        |
| <b><u>CREDITORS:</u></b> Amounts Falling Due Within One Year | 11           | <u>(6,082)</u> | <u>(5,236)</u> |
| <b><u>NET CURRENT ASSETS</u></b>                             |              | <u>360,317</u> | <u>370,949</u> |
| <b><u>NET ASSETS</u></b>                                     |              | <u>363,524</u> | <u>374,506</u> |
| <b><u>CAPITAL AND RESERVES</u></b>                           |              |                |                |
| Called-up Share Capital                                      | 12           | 100            | 100            |
| Unrestricted Funds                                           |              | <u>363,424</u> | <u>374,406</u> |
| <b><u>TOTAL FUNDS</u></b>                                    |              | <u>363,524</u> | <u>374,506</u> |

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006.

For the financial year ended 31<sup>st</sup> August, 2020 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board of Trustees on 31<sup>st</sup> October, 2020 and signed on its behalf by

C.B. Mills

**Director**

The attached notes form part of these accounts.

# **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020**

#### **1. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Supported Community Business (Special Needs) Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note.

The financial statements cover Supported Community Business (Special Needs) Limited as an individual company. Supported Community Business (Special Needs) Limited is incorporated in England and Wales. The financial statements are presented in Sterling (£) and have been rounded to the nearest pound.

b) **Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

c) **Preparation of the accounts on a Going Concern Basis**

The trustees are of the view that there are no material uncertainties about the charity's ability to continue as a going concern.

d) **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and revenue grants are credited to the Statement of Financial Activities on a receivable basis. Capital grants are shown as deferred income and credited to the Statement of Financial Activities over the same depreciation periods as the assets to which they relate.

Income received in advance of a service is deferred until the criteria for income recognition are met.

e) **Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) **Fund Accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, and where appropriate, a fair allocation of the depreciation charge.

# **SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020 (CONTINUED)**

g) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes all costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Allocation of Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 5.

i) **Operating Leases**

Rentals under operating leases are charged to the Statement of Financial Activities as they fall due.

j) **Fixed Assets and Depreciation**

Expenditure is capitalised as Fixed Assets in accordance with current accounting principles. Tangible fixed assets are depreciated at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life at the following annual rates:-

|                     |                         |
|---------------------|-------------------------|
| Plant and Machinery | - 10% reducing balance. |
| Motor Vehicles      | - 25% straight line.    |

k) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and balances in bank current accounts and bank deposit accounts.

m) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020 (CONTINUED)**

n) **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. **DONATIONS**

|                                                                             | <b><u>Unrestricted</u></b><br><b><u>Funds</u></b><br><b><u>2020</u></b> | <b><u>Restricted</u></b><br><b><u>Funds</u></b><br><b><u>2020</u></b> | <b><u>Total Funds</u></b> |                    |
|-----------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------|--------------------|
|                                                                             | <b><u>2020</u></b>                                                      | <b><u>2020</u></b>                                                    | <b><u>2020</u></b>        | <b><u>2019</u></b> |
|                                                                             | £                                                                       | £                                                                     | £                         | £                  |
| The Football Association<br>(nominated by Crewe<br>Alexandra Football Club) | -                                                                       | -                                                                     | -                         | 1,000              |
| Rotary Club Crewe                                                           | 250                                                                     | -                                                                     | 250                       | 250                |
| Local Authority Grant                                                       | 7,500                                                                   | -                                                                     | 7,500                     | -                  |
| Rotary Club Crewe & Nantwich Weaver                                         | -                                                                       | -                                                                     | -                         | 2,500              |
| Donations via Target 101                                                    | 472                                                                     | -                                                                     | 472                       | 472                |
| Donations via Just Giving                                                   | 1,142                                                                   | -                                                                     | 1,142                     | 918                |
| Donations via The Giving<br>Machine                                         | 55                                                                      | -                                                                     | 55                        | 82                 |
| Donations via Giving Lottery                                                | 712                                                                     | -                                                                     | 712                       | -                  |
| Aviva Community Account                                                     | -                                                                       | -                                                                     | -                         | 5,000              |
| HMRC Gift Aid                                                               | 828                                                                     | -                                                                     | 828                       | 625                |
| Christmas Party Donation                                                    | 250                                                                     | -                                                                     | 250                       | 250                |
| Other Donations                                                             | <u>1,866</u>                                                            | <u>-</u>                                                              | <u>1,866</u>              | <u>1,899</u>       |
|                                                                             | <u>13,075</u>                                                           | <u>-</u>                                                              | <u>13,075</u>             | <u>12,996</u>      |

3. **INVESTMENT INCOME AND INTEREST**

Investment income of £915 (2019: £755) comprises interest on cash deposits with UK banks.

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020 (CONTINUED)**

4. **RESOURCES EXPENDED**

|                                     | <b><u>Unrestricted</u></b><br><b><u>Funds</u></b><br><b><u>2020</u></b> | <b><u>Restricted</u></b><br><b><u>Funds</u></b><br><b><u>2020</u></b> | <b><u>Total Funds</u></b><br><b><u>2020</u></b> | <b><u>2019</u></b> |
|-------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------|--------------------|
| <b><u>Charitable Activities</u></b> | <b>£</b>                                                                | <b>£</b>                                                              | <b>£</b>                                        | <b>£</b>           |
| Staff Costs (Note 7)                | 148,553                                                                 | -                                                                     | 148,553                                         | 166,273            |
| Staff Pensions (Note 7)             | 14,371                                                                  | -                                                                     | 14,371                                          | 8,171              |
| Rent and Rates                      | 20,147                                                                  | -                                                                     | 20,147                                          | 19,480             |
| Heat and Light                      | 1,925                                                                   | -                                                                     | 1,925                                           | 2,861              |
| Insurance                           | 4,152                                                                   | -                                                                     | 4,152                                           | 3,485              |
| Repairs and Renewals                | 1,874                                                                   | -                                                                     | 1,874                                           | 6,362              |
| Telephone                           | 1,018                                                                   | -                                                                     | 1,018                                           | 1,268              |
| Printing, Postage and Stationery    | 876                                                                     | -                                                                     | 876                                             | 926                |
| Motor Expenses                      | 1,858                                                                   | -                                                                     | 1,858                                           | 6,390              |
| Advertising                         | -                                                                       | -                                                                     | -                                               | 14                 |
| Sundry Expenses                     | 3,629                                                                   | -                                                                     | 3,629                                           | 7,884              |
| Professional Fees                   | 4,509                                                                   | -                                                                     | 4,509                                           | 3,271              |
| Depreciation                        | 350                                                                     | -                                                                     | 350                                             | 395                |
| Health and Safety                   | <u>1,075</u>                                                            | <u>-</u>                                                              | <u>1,075</u>                                    | <u>556</u>         |
|                                     | <u>204,337</u>                                                          | <u>-</u>                                                              | <u>204,337</u>                                  | <u>227,336</u>     |
| <b><u>Support Costs</u></b>         |                                                                         |                                                                       |                                                 |                    |
| Staff Costs (Note 7)                | 4,582                                                                   | -                                                                     | 4,582                                           | 4,395              |
| Staff Pensions (Note 7)             | 246                                                                     | -                                                                     | 246                                             | 205                |
| Accountancy and Bookkeeping         | <u>2,135</u>                                                            | <u>-</u>                                                              | <u>2,135</u>                                    | <u>1,800</u>       |
|                                     | <u>6,963</u>                                                            | <u>-</u>                                                              | <u>6,963</u>                                    | <u>6,400</u>       |

5. **ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

**Analysis of support and governance costs**

|                                                  | <b><u>General</u></b><br><b><u>Support</u></b> | <b><u>Governance</u></b><br><b><u>Function</u></b> | <b><u>Total</u></b> | <b><u>Basis of Apportionment</u></b> |
|--------------------------------------------------|------------------------------------------------|----------------------------------------------------|---------------------|--------------------------------------|
| <b><u>Charitable Activities</u></b>              | <b>£</b>                                       | <b>£</b>                                           | <b>£</b>            |                                      |
| Staff Costs                                      | 2,749                                          | 1,833                                              | 4,582               | Allocated on time                    |
| Staff Pensions                                   | 148                                            | 98                                                 | 246                 | Allocated on time                    |
| Accountancy Services and Independent Examination | <u>290</u>                                     | <u>1,845</u>                                       | <u>2,135</u>        | Allocated on time                    |
|                                                  | <u>3,187</u>                                   | <u>3,776</u>                                       | <u>6,963</u>        |                                      |

6. **NET INCOMING RESOURCES FOR THE YEAR**

The net incoming resources are stated after charging:

|                         | <b>£</b>     | <b>£</b>     |
|-------------------------|--------------|--------------|
| Depreciation            | 350          | 395          |
| Accountancy             | 1,015        | 700          |
| Independent Examination | <u>1,120</u> | <u>1,100</u> |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020 (CONTINUED)**

7. **STAFF COSTS AND NUMBERS**

|                       | <b><u>2020</u></b> | <b><u>2019</u></b> |
|-----------------------|--------------------|--------------------|
|                       | <b>£</b>           | <b>£</b>           |
| Salaries and Wages    | 143,976            | 161,130            |
| Staff Pensions        | 14,617             | 8,376              |
| Social Security Costs | <u>9,159</u>       | <u>9,538</u>       |
|                       | <u>167,752</u>     | <u>179,044</u>     |

No employee received emoluments of more than £60,000.

Key Management Personnel Remuneration during the year was £45,819 (2019: £43,955).

The average monthly headcount (including part time staff) was 7 staff (2019: 7 staff).

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity in an independently administered fund. The pension charge represents contributions due from the charity.

8. **DIRECTORS' EMOLUMENTS**

|                      | <b><u>2020</u></b> | <b><u>2019</u></b> |
|----------------------|--------------------|--------------------|
|                      | <b>£</b>           | <b>£</b>           |
| Aggregate emoluments | <u>48,283</u>      | <u>46,009</u>      |

9. **TANGIBLE FIXED ASSETS**

|                                   | <b><u>Plant and<br/>Machinery</u></b> | <b><u>Motor Vehicles</u></b> | <b><u>Total</u></b> |
|-----------------------------------|---------------------------------------|------------------------------|---------------------|
| <b><u>Cost</u></b>                | <b>£</b>                              | <b>£</b>                     | <b>£</b>            |
| At 1 <sup>st</sup> September 2019 | 9,022                                 | 16,826                       | 25,848              |
| At 31 <sup>st</sup> August 2020   | 9,022                                 | 16,826                       | 25,848              |
| <b><u>Depreciation</u></b>        |                                       |                              |                     |
| At 1 <sup>st</sup> September 2019 | 5,466                                 | 16,825                       | 22,291              |
| Charge in the year                | 350                                   | -                            | 350                 |
| At 31 <sup>st</sup> August 2020   | 5,816                                 | 16,825                       | 22,641              |
| <b><u>Net Book Values</u></b>     |                                       |                              |                     |
| At 31 <sup>st</sup> August 2020   | 3,206                                 | 1                            | 3,207               |
| At 31 <sup>st</sup> August 2019   | 3,556                                 | 1                            | 3,557               |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020 (CONTINUED)**

**10. DEBTORS**

|               | <b><u>2020</u></b>   | <b><u>2019</u></b>   |
|---------------|----------------------|----------------------|
|               | <b>£</b>             | <b>£</b>             |
| Trade Debtors | 13,908               | 10,452               |
| Prepayments   | <u>1,667</u>         | <u>1,667</u>         |
|               | <b><u>15,575</u></b> | <b><u>12,119</u></b> |

**11. CREDITORS: Amounts Falling Due Within One Year**

|                              |                     |                     |
|------------------------------|---------------------|---------------------|
|                              | <b>£</b>            | <b>£</b>            |
| Trade Creditors              | -                   | 189                 |
| Taxation and Social Security | 3,678               | 3,037               |
| Accruals                     | <u>2,404</u>        | <u>2,010</u>        |
|                              | <b><u>6,082</u></b> | <b><u>5,236</u></b> |

**12. CALLED-UP SHARE CAPITAL**

|                                                    |                    |                    |
|----------------------------------------------------|--------------------|--------------------|
|                                                    | <b><u>2020</u></b> | <b><u>2019</u></b> |
|                                                    | <b>£</b>           | <b>£</b>           |
| <b><u>Equity Shares:-</u></b>                      |                    |                    |
| <b><u>Called-up, Allotted and Fully Paid:-</u></b> |                    |                    |
| 100 Ordinary Shares of £1 each                     | <u>100</u>         | <u>100</u>         |

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                       | <b><u>General Funds</u></b> | <b><u>Restricted Funds</u></b> | <b><u>Total Funds</u></b> |
|-----------------------|-----------------------------|--------------------------------|---------------------------|
|                       | <b>£</b>                    | <b>£</b>                       | <b>£</b>                  |
| Tangible Fixed Assets | 3,207                       | -                              | 3,207                     |
| Current Assets        | 366,399                     | -                              | 366,399                   |
| Current Liabilities   | <u>(6,082)</u>              | <u>-</u>                       | <u>(6,082)</u>            |
|                       | <b><u>363,524</u></b>       | <b><u>-</u></b>                | <b><u>363,524</u></b>     |

**14. MOVEMENT IN FUNDS**

|                                        | <b><u>At 1<sup>st</sup></u></b> |                         |                         | <b><u>At 31<sup>st</sup></u></b> |
|----------------------------------------|---------------------------------|-------------------------|-------------------------|----------------------------------|
|                                        | <b><u>September</u></b>         | <b><u>Incoming</u></b>  | <b><u>Outgoing</u></b>  | <b><u>August 2020</u></b>        |
|                                        | <b><u>2019</u></b>              | <b><u>Resources</u></b> | <b><u>Resources</u></b> | <b><u>2020</u></b>               |
|                                        | <b>£</b>                        | <b>£</b>                | <b>£</b>                | <b>£</b>                         |
| <b><u>TOTAL RESTRICTED FUNDS</u></b>   | <u>-</u>                        | <u>-</u>                | <u>-</u>                | <u>-</u>                         |
| <b><u>Unrestricted Funds</u></b>       |                                 |                         |                         |                                  |
| General funds                          | <u>374,406</u>                  | <u>200,318</u>          | <u>(211,300)</u>        | <u>363,424</u>                   |
| <b><u>TOTAL UNRESTRICTED FUNDS</u></b> | <u>374,406</u>                  | <u>200,318</u>          | <u>(211,300)</u>        | <u>363,424</u>                   |
| <b><u>TOTAL FUNDS</u></b>              | <u>374,406</u>                  | <u>200,318</u>          | <u>(211,300)</u>        | <u>363,424</u>                   |

**SUPPORTED COMMUNITY BUSINESS (SPECIAL NEEDS) LIMITED**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> AUGUST 2020 (CONTINUED)**

15. **FUTURE FINANCIAL COMMITMENTS**

**Operating Leases**

The total future minimum lease payments under non-cancellable operating leases are as follows:-

|                                                   | <b><u>2020</u></b> | <b><u>2019</u></b> |
|---------------------------------------------------|--------------------|--------------------|
|                                                   | <b>£</b>           | <b>£</b>           |
| Not later than one year                           | <u>20,000</u>      | <u>20,000</u>      |
| Later than one year and not later than five years | <u>5,000</u>       | <u>25,000</u>      |

16. **CONTROLLING PARTY**

The charity is controlled by C. B. Mills