

THE SHAW CENTRE

England & Wales · Charity number 1141871

Details

Status Registered

Legal form Charitable company

Company number [07473593](#)

Registered 2011-05-12

Register [View on the Charity Commission register](#)

Contact

Address The Shaw Centre
Redbank House
Redbank House
4 St. Chads Street
Manchester
M8 8QA

Phone 01612035109

Email info@theshawcentre.org.uk

Website www.theshawcentre.org.uk

Activities

Objects: TO RELIEVE PEOPLE WITH LEARNING DIFFICULTIES WHO ARE RESIDENT WITHIN MANCHESTER, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING NEEDS-LED DAY CARE ACTIVITIES AND BY PROVIDING SUPPORT AND ADVICE TO EMPOWER THEM AND ENABLE THEM TO EXPRESS THEIR NEEDS AND EXERCISE THEIR RIGHTS AND THEREBY IMPROVE THEIR CONDITIONS OF LIFE.

Activities: The Shaw Centre is a welcoming, activity based day service for adults with learning disabilities in Manchester. We offer a variety of activities including creative projects, music and movement, fitness sessions, and community outings. Our aim is to help members build confidence, learn new skills, make friends, and stay active while feeling part of the local community.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** People With Disabilities

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£300,833	£316,334	-	-
2024-03-31	£257,791	£253,533	-	-
2023-03-31	£239,374	£232,698	-	-
2022-03-31	£239,523	£219,346	-	-
2021-03-31	£201,736	£202,008	-	-

Trustees

Name	Role	Appointed
David Robert Laughlin		2019-03-18
Jillian Dale		2017-11-27
Lisa Farrand		2020-09-14
Stephen Carroll		2026-03-02

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England & Wales - Charity number 1141871

Accounts

THE SHAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No: 1141871
Company Registration Number: 07473593

THE SHAW CENTRE

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THE SHAW CENTRE

Report of the Directors for the year ended 31st March 2025

The Directors present their annual directors' report and financial statements of the charity for the year ended 31st March 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 the Accounting and Reporting by Charities: Statement of Recommended Practice application to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The charity is dedicated to supporting individuals with learning difficulties through the delivery of a structured programme of integrated activities. These activities are designed to promote decision-making, develop social skills, and strengthen independent living skills, thereby enabling participants to achieve greater confidence and autonomy in their daily lives.

The organisation provides a single, specialist service for individuals with learning difficulties who are ordinarily resident within the City of Manchester and who have been formally assessed for support by Manchester City Council's Adult Learning Disabilities Team.

The service is funded by Manchester City Council's Adult Social Care department under the terms of a formal service agreement.

A review of our achievements and performance

About The Shaw Centre

The Shaw Centre is a registered charity and activity centre for adults with learning disabilities. Founded in 1983, and originally known as *Landridge House* until July 2011, the Centre has grown into a well-established, trusted community service.

The Centre provides day opportunities for up to 24 adults with learning disabilities (aged 18+). It was originally set up by a group of parents who were dissatisfied with the limited services then available. From its early days, sustained entirely by volunteers and donations, the Centre has developed into a thriving organisation employing eight dedicated staff members.

Our overarching aims are to:

- Promote independence and life skills.
- Provide user-led, age-appropriate services for adults with learning disabilities.
- Ensure those who attend the Centre play an active role in shaping and developing the service.

Service Development and Recognition

We are proud to report that The Shaw Centre is now a recognised provider of day opportunities commissioned by Manchester City Council (MCC). In the past year, we successfully secured a funding bid with MCC and other recognised providers, ensuring that our work continues to be supported and aligned with the city's wider strategy for learning disability services.

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We run monthly group meetings to ensure that the activities we offer remain meaningful, enjoyable, and beneficial to our citizens. This co-production model is at the heart of everything we do.

Activities and Opportunities

Within the Centre, we provide a wide range of creative, social, and skill-building opportunities, including:

- Drumming
- Zumba
- Sing-Along
- Cooking and Food Hygiene
- Crafts and Creative Writing
- Free Time and Computer Time
- Group Games
- Drama workshops with The Edge Theatre

Beyond the Centre, our citizens also enjoy dining out, shopping in the city centre, swimming, and taking local walks.

Outcomes and Achievements

Our activities are designed to deliver meaningful outcomes that make a real difference to people's lives. Over the past year, we have achieved the following:

- **Promoting independence:** Supporting citizens to travel independently and develop essential life skills.
- **Employment and volunteering:** Assisting citizens in finding meaningful employment and volunteering opportunities. For example, we supported one of our citizens in securing a volunteering placement at a local construction site and successfully applying for a job with a local advocacy group.
- **Skill-building:** Teaching basic cooking and food hygiene, supporting citizens to plan menus, prepare daily lunches, and cater buffets for local businesses. Many citizens have also grown more independent in the kitchen, learning new skills and building confidence.
- **Community inclusion:** Reducing social isolation, increasing participation in the local community, and raising awareness of people with learning disabilities.
- **Partnerships:** Developing links with other organisations, offering training placements, creating employment, and providing volunteering opportunities.
- **Advocacy and co-production:** Enabling citizens to engage in co-production, both in our own service and citywide, ensuring people with learning disabilities have a voice.

We also recognise and celebrate personal achievements, such as citizens learning to swim, mastering new kitchen skills, and developing greater independence in everyday life.

Creative and Cultural Achievements

Creativity and self-expression are at the heart of The Shaw Centre. We are particularly proud of the following achievements:

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- **Radio Drama:** During Learning Disability Week, we worked with our citizens to write, produce, and broadcast a radio drama. This showcased talent, creativity, and highlighted important issues, reaching a wide audience through our community radio partnerships.
- **Community Radio Shows:** Since June 2023, we have presented *Our Own Radio Show*, aired twice weekly on a local community station. In February 2025, we proudly launched a second show, *Bass Beats Moves and Grooves*, providing even more opportunities for creativity and expression.
- **Ambassador Recognition:** In December 2024, we recognised one of our citizens as an official Ambassador of The Shaw Centre, celebrating their contribution, leadership, and commitment.
- **Publications and Music:** In recent years, we have published illustrated storybooks, a cookery book, and produced original music. Hearing their own songs on music streaming services and seeing their books in print has given our citizens a sense of pride, recognition, and aspiration.

Most Importantly

The Shaw Centre gives people with learning disabilities a voice, a platform, and the opportunity to thrive. Through creativity, independence, advocacy, and community involvement, our citizens are not just participants in the service—they are leaders in shaping it.

Financial review

Reserves policy

The company ensures it has approximately 3 months' running costs and adequate redundancy costs for its staff in reserve.

The Directors review the budget at the beginning of every financial period and make and approve plans to ensure that expenditure does not exceed income. If necessary, they are prepared to use reserves to ensure that The Shaw Centre maintains its daily operations. The Shaw Centre currently holds £133,462 in total reserves.

The Shaw Centre's income is primarily made up of Unrestricted funding from Manchester City Council. Any additional funding comes from donations and applications for small grants which are usually restricted income or geared towards a set purpose.

Investment powers and policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment. The Directors shall review this statement should excess funds become available.

Reserves policy

The balance held in unrestricted reserves at 31st March 2025 was £121,941 of which £120,294 are free reserves, after allowing for funds tied up in tangible fixed assets.

The Directors aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

The charity's main source of income is grants. The Directors consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The Board of Directors has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity

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faces. Procedures are in place to ensure compliance with health safety of staff, volunteers, parents, children and visitors.

Plans for Future Periods

The charity plans to continue delivering the wide range of activities outlined above in the coming years, subject to satisfactory funding arrangements. Our focus remains on supporting adults with learning disabilities to live more independent lives, build new skills, and play an active role in their community.

We are pleased to report that we have successfully completed a major project funded by a restricted grant of £15,400. This enabled us to deliver a series of 32 workshops, culminating in the production of an original radio drama. The project gave members of our local community of adults with learning disabilities the opportunity to tell their stories, share experiences, and address the challenges of social isolation through creative expression.

Working with skilled facilitators in songwriting, music, audio production, and storytelling, participants wrote the script, created the soundtrack and sound effects, and acted in the final production. A particular highlight was the involvement of older members of our community, whose memories and reflections inspired key elements of the drama.

Building on the success of this project, The Shaw Centre is committed to:

- Expanding opportunities for adults with learning disabilities to participate in creative and cultural projects.
- Increasing community involvement and engagement, ensuring our work remains rooted in co-production.
- Strengthening partnerships with local organisations, artists, and community groups.
- Continuing to provide meaningful day opportunities that promote independence, reduce isolation, and celebrate the talents of our citizens.

Looking ahead, we will continue to seek funding to sustain and grow these opportunities, ensuring that the voices of people with learning disabilities are heard, valued, and recognised within the wider community.

Structure, governance and management

The Shaw Centre is a company limited by guarantee governed by its Memorandum and Articles of Association forming document dated 10th November 2010. It is registered with the Charity Commission and is constituted under a trust deed dated 12th May 2011.

Appointment of Directors

The charity may by ordinary resolution appoint a person who is willing to act to be a director; and determine the rotation in which any additional directors are to retire.

At each general meeting all of the directors must retire from office but may put themselves forward for reappointment.

Director induction and training

Recruitment and appointment of new trustees The Company may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors as to retire. At each general meeting all of the directors must retire from office but may put themselves forward for re-appointment.

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Organisation

The Board of Directors administers the charity. An Operations Manager is appointed by the Directors to manage the day-to-day operations of the charity. The Directors are familiar with the practical working of The Shaw Centre, meeting 12 times per year to receive full operational and financial reports and have significant involvement in the development and agenda of the annual business planning sessions.

Related parties and cooperation with other organisations

None of our Directors receive remuneration or other benefit from their work with the charity. Any connection between a director and senior manager with any service providers must be disclosed to the full board in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: The Shaw Centre

Company Registration Number: 07473593

Charity Number: 1141871

Directors and trustees

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

David Williams	Chair	
Jillian Dale		
David Laughlin		
Lisa Farrand		
Robbie Phoenix-Johns		(appointed January 2025)
Danielle Crosby	Company Secretary	

Operations Manager

Danielle Crosby

Registered office

Redbank House
St Chads Street
Cheetham
Manchester
M8 8QA

Independent examiners

Hilton-Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

Santander
Bootle
Merseyside
L30 4GB

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Directors' responsibilities in relation to the financial statements

The Directors are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the charity directors to prepare financial statement for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistency;
- Observe the methods and principles in the applicable charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standard have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Directors

David Williams
Chair

Date: 3rd October 2025

Independent examiner's report to the trustees of THE SHAW CENTRE

I report on the accounts of the company for the year ended 31st March 2025, which are set out on pages 8 to 18.

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. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 you as 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



James Hilton Jones
Hilton-Jones t/a Community Accountancy Service
Hollinwood Business Centre, Albert Street, Oldham OL8 3QL

Date: 3rd October 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Income from:					
Donations	(3)	1,623	-	1,623	100
Charitable Activities	(4)	283,357	15,400	298,757	253,368
Other Trading Activities	(5)	-	-	-	3,320
Investment Income		453	-	453	450
Other Income		-	-	-	553
Total		285,433	15,400	300,833	257,791
Expenditure on:					
Raising Funds	(6)	50,225	-	50,225	39,649
Charitable Activities	(6)	257,230	8,879	266,109	213,884
Total		307,455	8,879	316,334	253,533
Net income/(expenditure)		(22,022)	6,521	(15,501)	4,258
Transfers between funds	(15)	-	-	-	-
Net movement in funds		(22,022)	6,521	(15,501)	4,258
Reconciliation of funds					
Total funds brought forward	(15)	148,963	-	148,963	144,705
Total funds carried forward	(15)	126,941	6,521	133,462	148,963

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company registration number: 07473593

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	1,647	1,355
Total fixed assets		1,647	1,355
Current assets:			
Debtors	(12)	1,190	8,328
Cash at Bank & in Hand		146,854	180,863
Total current assets		148,044	189,191
Liabilities:			
Creditors: Amounts falling due within one year	(13)	16,229	41,583
Net current assets or liabilities		131,815	147,608
Total assets less current liabilities		133,462	148,963
Total net assets or liabilities		133,462	148,963
The funds of the charity:			
Restricted income funds	(15)	6,521	-
Unrestricted income funds	(15)	126,941	148,963
Total charity funds		133,462	148,963

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and 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 trustees on 3rd October 2025

David Williams Chair

The notes on pages 11 to 18 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2025

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Net movement in funds	(15,501)	4,258
Add back depreciation	1,302	870
Decrease/(increase) in debtors	7,138	8,948
Increase/(decrease) in creditors	(25,354)	950
Net cash used in operating activities	(32,415)	15,026
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(1,594)	(1,439)
Net cash provided by investing activities	(1,594)	(1,439)
Increase/(decrease) in cash and cash equivalents during the year	(34,009)	13,587
Cash and cash equivalents brought forward	180,863	167,276
Cash and cash equivalents carried forward	146,854	180,863

Notes to the accounts for the year ended 31st March 2025**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of income generation, licences, marketing and website costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

Notes to the accounts for the year ended 31st March 2025

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Equipment	33.33% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond paying the deductions over to the pensions company.

(l) 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.

(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.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024:Enil). Expenses paid to the trustees in the year totalled Enil (2024: £12).

3. Donations

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Donations	1,623	-	1,623	100
	<u>1,623</u>	<u>-</u>	<u>1,623</u>	<u>100</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Donations	100	-	100
	<u>100</u>	<u>-</u>	<u>100</u>

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Day Care Income	55,548	-	55,548	49,760
Activity Income	5,571	-	5,571	-
Restricted grants:				
National Lottery Community Fund	-	15,400	15,400	-
General grants and contracts:				
Manchester City Council Adult Social Care	222,238	-	222,238	203,608
	<u>283,357</u>	<u>15,400</u>	<u>298,757</u>	<u>253,368</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Day Care Income	49,760	-	49,760
General grants and contracts:			
Manchester City Council Adult Social Care	203,608	-	203,608
	<u>253,368</u>	<u>-</u>	<u>253,368</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Merchandise Income	-	-	-	3,320
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,320</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Merchandise Income	3,320	-	3,320
	<u>3,320</u>	<u>-</u>	<u>3,320</u>

Notes to the accounts for the year ended 31st March 2025

6. Expenditure

	Activities	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
Expenditure on raising funds:			
Advertising	36	36	996
Fundraising Costs	216	216	216
Catering	1,421	1,421	75
Day Care Costs	48,552	48,552	38,362
	<u>50,225</u>	<u>50,225</u>	<u>39,649</u>
Expenditure on charitable activities:			
Employment Costs	172,912	172,912	138,443
Bad Debts	501	501	-
DBS Fees	29	29	235
Training	730	730	264
Activity Costs	4,352	4,352	7,399
Consultancy Fees	5,151	5,151	-
Subscriptions	1,883	1,883	1,511
Food & Welfare	10,686	10,686	6,753
Repairs & Maintenance	2,265	2,265	968
Cleaning	748	748	506
Staff Travel	1,490	1,490	674
Digital Media	150	150	915
Events	-	-	2,428
Licences	316	316	148
Recruitment	-	-	126
Minor Equipment	2,641	2,641	-
Room Hire	210	210	260
Telephone	1,736	1,736	1,491
Computer Costs	142	142	-
Rent and Rates	31,800	31,800	27,592
Insurance	3,799	3,799	2,937
Governance Costs	22,123	22,123	20,105
Post, Printing & Stationery	1,143	1,143	259
Depreciation	1,302	1,302	870
	<u>266,109</u>	<u>266,109</u>	<u>213,884</u>
Total Expenditure	<u>316,334</u>	<u>316,334</u>	<u>253,533</u>
Unrestricted funds		307,455	248,737
Restricted funds		8,879	4,796
		<u>316,334</u>	<u>253,533</u>

Notes to the accounts for the year ended 31st March 2025

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Payroll Costs	450	-	450	type of expense
Accountancy Fees	-	1,112	1,112	type of expense
Meeting Costs	64	-	64	type of expense
Professional Fees	409	-	409	type of expense
Book-keeping	17,858	-	17,858	type of expense
Software	580	-	580	type of expense
HR Contract	1,650	-	1,650	type of expense
	<u>21,011</u>	<u>1,112</u>	<u>22,123</u>	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Payroll Costs	432	-	432	type of expense
Accountancy Fees	-	1,080	1,080	type of expense
Meeting Costs	70	-	70	type of expense
Professional Fees	13	-	13	type of expense
Book-keeping	16,354	-	16,354	type of expense
Software	506	-	506	type of expense
HR Contract	1,650	-	1,650	type of expense
	<u>19,025</u>	<u>1,080</u>	<u>20,105</u>	

9. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	165,377	130,255
Pension Costs	325	3,263
Social Security Costs	7,210	4,925
	<u>172,912</u>	<u>138,443</u>
Charitable activities	172,912	138,443
Support costs	-	-
	<u>172,912</u>	<u>138,443</u>

The average number of employees during the year was 8 (previous year: 7).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions and employer national insurance, of the key management personnel were £41,102 (previous year: £38,657). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Independent examination fees	1,112	1,080
	<u>1,112</u>	<u>1,080</u>

Notes to the accounts for the year ended 31st March 2025

11. Tangible Fixed Assets

	Computer Equipment	Fixtures and Fittings	Total
Cost	£	£	£
At 1 April 2024	2,514	2,053	4,567
Additions	-	1,594	1,594
At 31 March 2025	<u>2,514</u>	<u>3,647</u>	<u>6,161</u>
Depreciation			
At 1 April 2024	2,118	1,094	3,212
Charge for Year	291	1,011	1,302
At 31 March 2025	<u>2,409</u>	<u>2,105</u>	<u>4,514</u>
NET BOOK VALUE			
At 31 March 2025	<u>105</u>	<u>1,542</u>	<u>1,647</u>
At 31 March 2024	<u>396</u>	<u>959</u>	<u>1,355</u>

12. Analysis of debtors

	2025	2024
	£	£
Debtors	-	504
Prepayments	1,190	7,824
	<u>1,190</u>	<u>8,328</u>

Debtors and prepayments related to restricted funds £nil (2024: £nil) and unrestricted funds £1,190 (2024: £8,328).

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	11,725	39,865
Short-term compensated absences (holiday pay)	2,005	638
Other creditors and accruals	1,112	1,080
Deferred income	-	-
Taxation and social security costs	1,387	-
	<u>16,229</u>	<u>41,583</u>

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2024	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2025	<u>-</u>

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	143,963	285,433	(307,455)	-	121,941
Designated Funds	5,000	-	-	-	5,000
	<u>148,963</u>	<u>285,433</u>	<u>(307,455)</u>	<u>-</u>	<u>126,941</u>

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	141,415	257,791	(248,737)	(6,506)	143,963
Designated Funds	-	-	-	5,000	5,000
	<u>141,415</u>	<u>257,791</u>	<u>(248,737)</u>	<u>(1,506)</u>	<u>148,963</u>

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
National Lottery Community Fund	-	15,400	(8,879)	-	6,521
	<u>-</u>	<u>15,400</u>	<u>(8,879)</u>	<u>-</u>	<u>6,521</u>

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
JTI	3,290	-	(4,796)	1,506	-
	<u>3,290</u>	<u>-</u>	<u>(4,796)</u>	<u>1,506</u>	<u>-</u>

Notes to the accounts for the year ended 31st March 2025

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
National Lottery Community Fund JTI	for the No Barriers project for fishing drama, gardening, creative writing, drum circles and sing along

16. Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £
Tangible fixed assets	1,647	-	-	1,647
Cash at bank and in hand	135,333	5,000	6,521	146,854
Other net current assets/(liabilities)	(15,039)	-	-	(15,039)
Total	121,941	5,000	6,521	133,462

Previous reporting period

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	1,355	-	-	1,355
Cash at bank and in hand	180,863	-	-	180,863
Other net current assets/(liabilities)	(33,255)	-	-	(33,255)
Total	148,963	-	-	148,963

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	27,592	27,592
Within two to five years	55,184	82,776

Income and Expenditure Account

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Income		
Donations	1,623	100
Investment Income	453	450
Other Income	-	553
Restricted grants:		
National Lottery Community Fund	15,400	-
General grants and contracts:		
Manchester City Council Adult Social Care	222,238	203,608
Day Care Income	55,548	49,760
Activity Income	5,571	-
Merchandise Income	-	3,320
Total Income	300,833	257,791
Expenditure		
Advertising	36	996
Fundraising Costs	216	216
Catering	1,421	75
Day Care Costs	48,552	38,362
Employment Costs	172,912	138,443
Bad Debts	501	-
DBS Fees	29	235
Training	730	264
Activity Costs	4,352	7,399
Consultancy Fees	5,151	-
Subscriptions	1,883	1,511
Food & Welfare	10,686	6,753
Repairs & Maintenance	2,265	968
Cleaning	748	506
Staff Travel	1,490	674
Digital Media	150	915
Events	-	2,428
Licences	316	148
Recruitment	-	126
Minor Equipment	2,641	-
Room Hire	210	260
Telephone	1,736	1,491
Computer Costs	142	-
Rent and Rates	31,800	27,592
Insurance	3,799	2,937
Governance Costs	22,123	20,105
Post, Printing & Stationery	1,143	259
Depreciation	1,302	870
Total Expenditure	316,334	253,533
Surplus/(deficit for year)	(15,501)	4,258

THE SHAW CENTRE

England & Wales - Charity number 1141871

Accounts

THE SHAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No: 1141871
Company Registration Number: 07473593

THE SHAW CENTRE

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THE SHAW CENTRE

Report of the Directors for the year ended 31st March 2024

The Directors present their annual directors' report and financial statements of the charity for the year ended 31st March 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 the Accounting and Reporting by Charities: Statement of Recommended Practice application to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The aid of persons with learning difficulties and by providing a programme of integrated activities that promote decision making, social skills and help to develop independent living skills.

The charity provides 1 small service: 1 small service for people with learning difficulties who are ordinarily resident in the city of Manchester and who have been assessed for services by the Adult Learning Disabilities Team of Manchester City Council. The charity is funded by Manchester City Council's Adult Social Care department by means of a service agreement.

A review of our achievements and performance

The Shaw Centre is a registered charity and activity centre for adults with learning disabilities.

The Shaw Centre was founded in 1983 and was until July 2011 known as Landridge House. The Shaw Centre activity centre is a small service providing day care for up to 24 Adults with Learning Disabilities per day (18 yrs. plus) The service was initially set up by a group of parents who were not happy with the service then provided for Adults with Learning Disabilities. It grew from being staffed purely by volunteers relying on donations to what we are today, a charity employing eight members of staff.

The aims of The Shaw Centre are to promote independence, provide user led age-appropriate services for people with a learning disability and to include the people who come to The Shaw Centre in the development of the service.

We run group meetings monthly to ensure that we are providing activities that our citizens enjoy and benefit from.

In the centre we offer Drumming, Zumba, Sing Along, Cooking, Craft, Creative Writing, Free Time, Computer Time, Group Games, Drama with The Edge Theatre and so much more.

We also enjoy dining out, shopping in the city centre, taking a walk and swimming.

Examples of outcomes achieved by our services include:

Enabling people to travel independently.

Raising the profile of and awareness about people with learning disabilities.

Supporting people to increase their independence and skill.

THE SHAW CENTRE

Enabling people to develop new skills.

Supporting people to find meaningful employment, including volunteer work. We recently supported one of our citizens to seek a volunteering opportunity with a local construction site. We also supported her to apply for a job with a local advocacy group. Her application was successful, and she was offered the job.

Teaching citizens basic cooking skills and food hygiene. We support our citizens to prepare menus for The Shaw Centre. Citizens help to prepare lunch for the people that attend The Shaw Centre and also help to prepare buffets for local businesses.

Reducing social isolation.

Increasing participation in the local community.

Advocating for People with Learning Disabilities

Improving access to wellbeing and health services information.

Forming partnerships with other organisations.

Created employment for local people

Offered training placements

Created volunteering opportunities

Engaging with and contributing to co-production and service development.

Enabling and supporting citizens to engage with and participate in co-production of our own and citywide services.

Most importantly giving people with learning disabilities a voice. We do this in many ways but since June 23 we have presented 'Our Own Radio Show' this is a radio show that is aired on a local community radio station twice weekly.

Also, in recent years we have written and produced a catalogue of music, written illustrated and published our own story books, and have published a cookery book. Seeing the books as a hard copy and hearing music produced by our citizens on music streaming channels gives recognition and an amazing sense of achievement to everyone involved and creates an aspirational atmosphere

Financial review

Reserves policy

The company ensures it has approximately 3 months' running costs and adequate redundancy costs for its staff in reserve.

The Directors review the budget at the beginning of every financial period and make and approve plans to ensure that expenditure does not exceed income. If necessary, they are prepared to use reserves to ensure that The Shaw Centre maintains its daily operations. The Shaw Centre currently holds £43762.00 in reserves.

THE SHAW CENTRE

The Shaw Centre's income is primarily made up of Unrestricted block funding from Manchester City Council. Any additional funding comes from donations and applications for small grants which are usually restricted income or geared towards a set purpose.

Investment powers and policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment. The Directors shall review this statement should excess funds become available.

Reserves policy

The balance held in unrestricted reserves at 31st March 2024 was £143,963 of which £142,608 are free reserves, after allowing for funds tied up in tangible fixed assets.

The Directors aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

The charity's main source of income is grants. The Directors consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The Board of Directors has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health safety of staff, volunteers, parents, children and visitors.

Plans for future periods

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. We have recently been awarded a restricted grant of £15400 to enable the following:

A series of 32 workshops culminating in the production of the radio drama. This will enable members of our local community of people with learning disabilities to tell their story of things which matter to them to alleviate feelings of social isolation they experience. The project aims to strengthen the social cohesion amongst the beneficiaries of the project – the community of disabled adults in a very deprived area of Manchester. Working with community facilitators experienced in song writing; music; audio production and storytelling; participants will write the story; produce the required soundtrack and sound effects; and act in the final production. A strong desire of participants from our taster day was to interview older members of our local community of disabled adults for their memories of in past days. These contributions will serve as an inspiration radio drama story.

Structure, governance and management

The Shaw Centre is a company limited by guarantee governed by its Memorandum and Articles of Association forming document dated 10th November 2010. It is registered with the Charity Commission and is constituted under a trust deed dated 12th May 2011.

Appointment of Directors

The charity may by ordinary resolution appoint a person who is willing to act to be a director; and determine the rotation in which any additional directors are to retire.

At each general meeting all of the directors must retire from office but may put themselves forward for reappointment.

THE SHAW CENTRE

Director induction and training

Recruitment and appointment of new trustees The Company may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors as to retire. At each general meeting all of the directors must retire from office but may put themselves forward for re-appointment.

Organisation

The Board of Directors administers the charity. An Operations Manager is appointed by the Directors to manage the day-to-day operations of the charity. The Directors are familiar with the practical working of The Shaw Centre, meeting 12 times per year to receive full operational and financial reports and have significant involvement in the development and agenda of the annual business planning sessions.

Related parties and cooperation with other organisations

None of our Directors receive remuneration or other benefit from their work with the charity. Any connection between a director and senior manager with any service providers must be disclosed to the full board in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: The Shaw Centre

Company Registration Number: 07473593

Charity Number: 1141871

Directors and trustees

The Directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The Directors and officers serving during the year were as follows:

David Williams	Chair
Jillian Dale	
David Laughlin	
Lisa Farrand	
Danielle Crosby	Company Secretary

Operations Manager

Danielle Crosby

Registered office

Redbank House
St Chads Street
Cheetham
Manchester
M8 8QA

Independent examiners (2024)

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

THE SHAW CENTRE**Independent examiners (2023)**

Colin Wilkinson
Cadishead Accountancy Services Limited
Britannic House
657 Liverpool Road
Irlam
Manchester
M44 5XD

Bankers

Santander
Bootle
Merseyside
L30 4GB

Directors' responsibilities in relation to the financial statements

The Directors are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the charity directors to prepare financial statement for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistency;
- Observe the methods and principles in the applicable charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standard have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Directors

David Williams
Chair

Date: 24th July 2024

Independent examiner's report to the trustees of THE SHAW CENTRE

I report on the accounts of the company for the year ended 31st March 2024, which are set out on pages 7 to 17.

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. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 you as 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A. M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 24th July 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations	(3)	100	-	100	2,532
Charitable Activities	(4)	253,368	-	253,368	236,403
Other Trading Activities	(5)	3,320	-	3,320	439
Investment Income		450	-	450	-
Other Income		553	-	553	-
Total		<u>257,791</u>	<u>-</u>	<u>257,791</u>	<u>239,374</u>
Expenditure on:					
Raising Funds	(6)	39,649	-	39,649	35,357
Charitable Activities	(6)	209,088	4,796	213,884	197,341
Total		<u>248,737</u>	<u>4,796</u>	<u>253,533</u>	<u>232,698</u>
Net income/(expenditure)		9,054	(4,796)	4,258	6,676
Transfers between funds	(15)	(1,506)	1,506	-	-
Net movement in funds		<u>7,548</u>	<u>(3,290)</u>	<u>4,258</u>	<u>6,676</u>
Reconciliation of funds					
Total funds brought forward	(15)	141,415	3,290	144,705	138,029
Total funds carried forward	(15)	<u>148,963</u>	<u>-</u>	<u>148,963</u>	<u>144,705</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company registration number: 07473593

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	1,355	786
Total fixed assets		<u>1,355</u>	<u>786</u>
Current assets:			
Debtors	(12)	8,328	17,276
Cash at Bank & in Hand		180,863	167,276
Total current assets		<u>189,191</u>	<u>184,552</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	41,583	40,633
Net current assets or liabilities		<u>147,608</u>	<u>143,919</u>
Total assets less current liabilities		148,963	144,705
Total net assets or liabilities		<u><u>148,963</u></u>	<u><u>144,705</u></u>
The funds of the charity:			
Restricted income funds	(15)	-	3,290
Unrestricted income funds	(15)	148,963	141,415
Total charity funds		<u><u>148,963</u></u>	<u><u>144,705</u></u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and 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 trustees on 24th July 2024

David Williams Chair

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2024

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	4,258	6,676
Add back depreciation	870	282
Decrease/(increase) in debtors	8,948	(2,410)
Increase/(decrease) in creditors	950	13,569
Net cash used in operating activities	<u>15,026</u>	<u>18,117</u>
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(1,439)	(836)
Net cash provided by investing activities	<u>(1,439)</u>	<u>(836)</u>
Increase/(decrease) in cash and cash equivalents during the year	13,587	17,281
Cash and cash equivalents brought forward	167,276	149,995
Cash and cash equivalents carried forward	<u><u>180,863</u></u>	<u><u>167,276</u></u>

Notes to the accounts for the year ended 31st March 2024**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.

The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of income generation, licences, marketing and website costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

Notes to the accounts for the year ended 31st March 2024

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Equipment	33.33% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond paying the deductions over to the pensions company.

(l) 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.

(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.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023:£nil). Expenses paid to the trustees in the year totalled £12 (2023: £nil).

3. Donations

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended	Year Ended	Year Ended	Year Ended
	31 March	31 March	31 March	31 March
	2024	2024	2024	2023
	£	£	£	£
Donations	100	-	100	2,532
	100	-	100	2,532

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended	Year Ended	Year Ended
	31 March	31 March	31 March
	2023	2023	2023
	£	£	£
Donations	2,532	-	2,532
	2,532	-	2,532

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Day Care Income	49,760	-	49,760	36,017
General grants and contracts:				
Grants	-	-	-	200,386
Manchester City Council Adult Social Care	203,608	-	203,608	-
	<u>253,368</u>	<u>-</u>	<u>253,368</u>	<u>236,403</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Day Care Income	36,017	-	36,017
Grants	200,386	-	200,386
	<u>236,403</u>	<u>-</u>	<u>236,403</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Book Fund	-	-	-	439
Merchandise Income	3,320	-	3,320	-
	<u>3,320</u>	<u>-</u>	<u>3,320</u>	<u>439</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Book Fund	439	-	439
	<u>439</u>	<u>-</u>	<u>439</u>

Notes to the accounts for the year ended 31st March 2024

6. Expenditure

	Year Ended 31 March 2024	Year Ended 31 March 2023
Activities	£	£
Expenditure on raising funds:		
Advertising	996	147
Fundraising Costs	216	-
Catering	75	-
Day Care Costs	38,362	35,210
	<u>39,649</u>	<u>35,357</u>
Expenditure on charitable activities:		
Employment Costs	138,443	130,780
Agency Carers/Cleaners	-	1,750
DBS Fees	235	-
Training	264	169
Leases	-	27,592
Book Fund	-	85
Activity Costs	7,399	7,684
Subscriptions	1,511	1,183
Food & Welfare	6,753	3,032
Repairs & Maintenance	968	529
Cleaning	506	801
Staff Travel	674	518
Digital Media	915	-
Events	2,428	-
Licences	148	-
Recruitment	126	-
Room Hire	260	-
Telephone	1,491	1,695
Sundries	-	1,421
Rent and Rates	27,592	-
Insurance	2,937	2,655
Governance Costs	20,105	16,967
Post, Printing & Stationery	259	198
Depreciation	870	282
	<u>213,884</u>	<u>197,341</u>
Total Expenditure	<u>253,533</u>	<u>232,698</u>
Unrestricted funds	248,737	228,491
Restricted funds	4,796	4,207
	<u>253,533</u>	<u>232,698</u>

Notes to the accounts for the year ended 31st March 2024

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2024	Basis of apportionment
Payroll Costs	432	-	432	type of expense
Accountancy Fees	-	1,080	1,080	type of expense
Meeting Costs	70	-	70	type of expense
Professional Fees	13	-	13	type of expense
Book-keeping	16,354	-	16,354	type of expense
Software	506	-	506	type of expense
HR Contract	1,650	-	1,650	type of expense
	<u>19,025</u>	<u>1,080</u>	<u>20,105</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	3,630	3,630	type of expense
Professional Fees	1,737	-	1,737	type of expense
Book-keeping	11,600	-	11,600	type of expense
	<u>13,337</u>	<u>3,630</u>	<u>16,967</u>	

9. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	130,255	113,517
Pension Costs	3,263	13,665
Social Security Costs	4,925	3,598
	<u>138,443</u>	<u>130,780</u>
Charitable activities	138,443	130,780
Support costs	-	-
	<u>138,443</u>	<u>130,780</u>

The average number of employees during the year was 7 (previous year: 6).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions and employer national insurance, of the key management personnel were £38,657 (previous year: £31,302). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	1,080	3,630
	<u>1,080</u>	<u>3,630</u>

Notes to the accounts for the year ended 31st March 2024

11. Tangible Fixed Assets

	Computer Equipment	Fixtures and Fittings	Total
Cost	£	£	£
At 1 April 2023	2,514	614	3,128
Additions	-	1,439	1,439
At 31 March 2024	<u>2,514</u>	<u>2,053</u>	<u>4,567</u>
Depreciation			
At 1 April 2023	1,837	505	2,342
Charge for Year	281	589	870
At 31 March 2024	<u>2,118</u>	<u>1,094</u>	<u>3,212</u>
NET BOOK VALUE			
At 31 March 2024	<u>396</u>	<u>959</u>	<u>1,355</u>
At 31 March 2023	<u>677</u>	<u>109</u>	<u>786</u>

12. Analysis of debtors

	2024	2023
	£	£
Debtors	504	16,036
Prepayments	7,824	1,240
	<u>8,328</u>	<u>17,276</u>

Debtors and prepayments related to restricted funds £nil (2023: £nil) and unrestricted funds £8,328 (2023: £17,276).

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	39,865	-
Short-term compensated absences (holiday pay)	638	-
Other creditors and accruals	1,080	39,075
Deferred income	-	-
Taxation and social security costs	-	1,558
	<u>41,583</u>	<u>40,633</u>

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2023	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2024	<u>-</u>

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	141,415	257,791	(248,737)	(6,506)	143,963
Designated Funds	-	-	-	5,000	5,000
	<u>141,415</u>	<u>257,791</u>	<u>(248,737)</u>	<u>(1,506)</u>	<u>148,963</u>

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	130,532	239,374	(228,491)	-	141,415
	<u>130,532</u>	<u>239,374</u>	<u>(228,491)</u>	<u>-</u>	<u>141,415</u>

Name of unrestricted fund:

General Fund
Designated Funds

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
JTI	3,290	-	(4,796)	1,506	-
	<u>3,290</u>	<u>-</u>	<u>(4,796)</u>	<u>1,506</u>	<u>-</u>

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Wellbeing Fund	48	-	(48)	-	-
JTI	7,449	-	(4,159)	-	3,290
	<u>7,497</u>	<u>-</u>	<u>(4,207)</u>	<u>-</u>	<u>3,290</u>

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
JTI	for fishing drama, gardening, creative writing, drum circles and sing along

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	1,355	-	-	1,355
Cash at bank and in hand	175,863	5,000	-	180,863
Other net current assets/(liabilities)	(33,255)	-	-	(33,255)
Total	143,963	5,000	-	148,963

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	786	-	-	786
Cash at bank and in hand	163,986	-	3,290	167,276
Other net current assets/(liabilities)	(23,357)	-	-	(23,357)
Total	141,415	-	3,290	144,705

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	27,592	27,592
Within two to five years	82,776	-

Income and Expenditure Account

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Income		
Donations	100	2,532
Investment Income	450	-
Other Income	553	-
General grants and contracts:		
Grants	-	200,386
Manchester City Council Adult Social Care	203,608	-
Day Care Income	49,760	36,017
Book Fund	-	439
Merchandise Income	3,320	-
Total Income	257,791	239,374
Expenditure		
Advertising	996	147
Fundraising Costs	216	-
Catering	75	-
Day Care Costs	38,362	35,210
Employment Costs	138,443	130,780
Agency Carers/Cleaners	-	1,750
DBS Fees	235	-
Training	264	169
Leases	-	27,592
Book Fund	-	85
Activity Costs	7,399	7,684
Subscriptions	1,511	1,183
Food & Welfare	6,753	3,032
Repairs & Maintenance	968	529
Cleaning	506	801
Staff Travel	674	518
Digital Media	915	-
Events	2,428	-
Licences	148	-
Recruitment	126	-
Room Hire	260	-
Telephone	1,491	1,695
Sundries	-	1,421
Rent and Rates	27,592	-
Insurance	2,937	2,655
Governance Costs	20,105	16,967
Post, Printing & Stationery	259	198
Depreciation	870	282
Total Expenditure	253,533	232,698
Surplus/(deficit for year)	4,258	6,676

THE SHAW CENTRE

England & Wales - Charity number 1141871

Accounts

REGISTERED COMPANY NUMBER: 07473593 (England and Wales)
REGISTERED CHARITY NUMBER: 1141871

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
THE SHAW CENTRE

THE SHAW CENTRE

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for the Year Ended 31 March 2023

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THE SHAW CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company is a non-profit making organisation. Its objective is the aid of persons with learning difficulties and in particular by providing a programme of integrated activities that promote decision-making, social skills and help to develop independent living skills.

The Company provides 1 small service: 1 small service for people with learning difficulties who are ordinarily resident in the city of Manchester and who have been assessed for services by the Adult Learning Disabilities Team of Manchester City Council. The Company is funded by Manchester City Council's Adult Social Care Department by means of a service agreement.

Significant activities

The Shaw Centre aims to provide activities that encourage social interaction, a healthy lifestyle and integration into the local community. Activities provided include : Zumba, Swimming, Drumming/Percussion, Sing along, Drama Outings and local shopping.

The funding we receive from JTI is for agreed activities as stipulated in our contract with them. Any funds not spent within the year are either carried forward or allocated to a different activity with permission from JTI.

Activities include: Fishing, Drama, Gardening and Creative Writing.

FINANCIAL REVIEW

Reserves policy

The company ensures it has approximately 3 months running costs and adequate redundancy costs for its staff in reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Company may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors as to retire.

At each general meeting all of the directors must retire from office, but may put themselves forward for re-appointment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07473593 (England and Wales)

Registered Charity number

1141871

Registered office

The Shaw Centre
c/o Redbank House
4 St Chad;s Street, Cheetham
Manchester
Greater Manchester
M8 8QA

THE SHAW CENTRE

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

Trustees

Mr D Williams Trustee
J Dale Trustee
Mr D R Laughlin Trustee
Ms L Farrand

Company Secretary

Ms D Crosby

Independent Examiner

Colin Wilkinson
Cadishead Accountancy Services Limited
Britannic House
657 Liverpool Road
Irlam
Manchester
Lancashire
M44 5XD

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 September 2023 and signed on its behalf by:

Ms D Crosby - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SHAW CENTRE

Independent examiner's report to the trustees of The Shaw Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Colin Wilkinson

Cadishead Accountancy Services Limited
Britannic House
657 Liverpool Road
Irlam
Manchester
Lancashire
M44 5XD

25 September 2023

THE SHAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	8,649
Charitable activities					
Shaw centre project		200,386	-	200,386	182,658
Older persons project		-	-	-	7,650
Other trading activities	2	38,988	-	38,988	40,436
Investment income	3	-	-	-	130
Total		<u>239,374</u>	<u>-</u>	<u>239,374</u>	<u>239,523</u>
EXPENDITURE ON					
Charitable activities					
Shaw centre project		228,491	-	228,491	210,343
JTI		-	4,159	4,159	8,955
Wellbeing		-	48	48	48
Total		<u>228,491</u>	<u>4,207</u>	<u>232,698</u>	<u>219,346</u>
NET INCOME/(EXPENDITURE)		10,883	(4,207)	6,676	20,177
RECONCILIATION OF FUNDS					
Total funds brought forward		130,532	7,497	138,029	117,852
TOTAL FUNDS CARRIED FORWARD		<u><u>141,415</u></u>	<u><u>3,290</u></u>	<u><u>144,705</u></u>	<u><u>138,029</u></u>

THE SHAW CENTRE

STATEMENT OF FINANCIAL POSITION

31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	8	786	-	786	232
CURRENT ASSETS					
Prepayments and accrued income		17,276	-	17,276	14,866
Cash at bank and in hand		163,986	3,290	167,276	149,995
		<u>181,262</u>	<u>3,290</u>	<u>184,552</u>	<u>164,861</u>
CREDITORS					
Amounts falling due within one year	9	(40,633)	-	(40,633)	(27,064)
		<u>140,629</u>	<u>3,290</u>	<u>143,919</u>	<u>137,797</u>
NET CURRENT ASSETS					
		<u>141,415</u>	<u>3,290</u>	<u>144,705</u>	<u>138,029</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>141,415</u>	<u>3,290</u>	<u>144,705</u>	<u>138,029</u>
NET ASSETS					
		<u>141,415</u>	<u>3,290</u>	<u>144,705</u>	<u>138,029</u>
FUNDS					
Unrestricted funds	11			141,415	130,532
Restricted funds				3,290	7,497
				<u>144,705</u>	<u>138,029</u>
TOTAL FUNDS					
				<u>144,705</u>	<u>138,029</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 September 2023 and were signed on its behalf by:

Mr D Williams - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Other income and donations	2,532	4,383
Day care income	36,017	34,520
Book fund	439	1,533
	<u>38,988</u>	<u>40,436</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	-	130
	<u>-</u>	<u>130</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	282	229
Other operating leases	27,592	26,278
	<u>27,874</u>	<u>26,507</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Finance	-	1
Support	6	5
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	8,649	8,649
Charitable activities			
Shaw centre project	182,658	-	182,658
Older persons project	7,650	-	7,650
Other trading activities	40,436	-	40,436
Investment income	130	-	130
Total	<u>230,874</u>	<u>8,649</u>	<u>239,523</u>
EXPENDITURE ON			
Charitable activities			
Shaw centre project	210,343	-	210,343
JTI	-	8,955	8,955
Wellbeing	-	48	48
Total	<u>210,343</u>	<u>9,003</u>	<u>219,346</u>
NET INCOME/(EXPENDITURE)	20,531	(354)	20,177
RECONCILIATION OF FUNDS			
Total funds brought forward	110,001	7,851	117,852
TOTAL FUNDS CARRIED FORWARD	<u><u>130,532</u></u>	<u><u>7,497</u></u>	<u><u>138,029</u></u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	614	1,678	2,292
Additions	-	836	836
At 31 March 2023	614	2,514	3,128
DEPRECIATION			
At 1 April 2022	502	1,558	2,060
Charge for year	3	279	282
At 31 March 2023	505	1,837	2,342
NET BOOK VALUE			
At 31 March 2023	109	677	786
At 31 March 2022	112	120	232

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Social security and other taxes	1,558	4,320
Accruals and deferred income	39,075	22,744
	40,633	27,064

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	27,592	26,278

11. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	130,532	10,883	141,415
Restricted funds			
Wellbeing Fund	48	(48)	-
JTI	7,449	(4,159)	3,290
	7,497	(4,207)	3,290
TOTAL FUNDS	138,029	6,676	144,705

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	239,374	(228,491)	10,883
Restricted funds			
Wellbeing Fund	-	(48)	(48)
JTI	-	(4,159)	(4,159)
	<u>-</u>	<u>(4,207)</u>	<u>(4,207)</u>
TOTAL FUNDS	<u>239,374</u>	<u>(232,698)</u>	<u>6,676</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	110,001	20,531	130,532
Restricted funds			
Wellbeing Fund	96	(48)	48
JTI	7,755	(306)	7,449
	<u>7,851</u>	<u>(354)</u>	<u>7,497</u>
TOTAL FUNDS	<u>117,852</u>	<u>20,177</u>	<u>138,029</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,874	(210,343)	20,531
Restricted funds			
Wellbeing Fund	-	(48)	(48)
JTI	8,649	(8,955)	(306)
	<u>8,649</u>	<u>(9,003)</u>	<u>(354)</u>
TOTAL FUNDS	<u>239,523</u>	<u>(219,346)</u>	<u>20,177</u>

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	110,001	31,414	141,415
Restricted funds			
Wellbeing Fund	96	(96)	-
JTI	7,755	(4,465)	3,290
	<u>7,851</u>	<u>(4,561)</u>	<u>3,290</u>
TOTAL FUNDS	<u>117,852</u>	<u>26,853</u>	<u>144,705</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	470,248	(438,834)	31,414
Restricted funds			
Wellbeing Fund	-	(96)	(96)
JTI	8,649	(13,114)	(4,465)
	<u>8,649</u>	<u>(13,210)</u>	<u>(4,561)</u>
TOTAL FUNDS	<u>478,897</u>	<u>(452,044)</u>	<u>26,853</u>

The funding we receive from JTI is for agreed activities as stipulated in our contract with them. Any funds not spent within the year are either carried forward or allocated to a different activity with permission from JTI. Activities include: Fishing, Drama, Gardening and Creative Writing.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

THE SHAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
JTI	-	8,649
Other trading activities		
Other income and donations	2,532	4,383
Day care income	36,017	34,520
Book fund	439	1,533
	<hr/>	<hr/>
	38,988	40,436
Investment income		
Deposit account interest	-	130
Charitable activities		
Grants	200,386	190,308
	<hr/>	<hr/>
Total incoming resources	239,374	239,523
EXPENDITURE		
Support costs		
Management		
Advertising	147	1,026
Finance		
Plant and machinery	3	112
Fixtures and fittings	279	117
	<hr/>	<hr/>
	282	229
Human resources		
Wages	113,517	108,856
Social security	3,598	3,165
Pensions	13,665	11,684
Agency Carers/Cleaners	1,750	7,222
Training costs	169	305
	<hr/>	<hr/>
	132,699	131,232
Other		
Other operating leases	27,592	26,278
Professional fees	1,737	2,503
Insurance	2,655	2,101
Telephone	1,695	1,700
Postage and stationery	198	724
Sundries	1,421	823
Book Fund	85	1,340
Carried forward	35,383	35,469

This page does not form part of the statutory financial statements

THE SHAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Other		
Brought forward	35,383	35,469
Repairs and renewals	529	1,706
Subscriptions	1,183	576
Travelling costs	518	216
Cleaning	801	1,187
Outgoings and activities	7,684	9,288
Food and welfare	3,032	790
Hospitality	-	20
Day care costs	35,210	34,042
Reopening Costs	-	145
	<hr/>	<hr/>
	84,340	83,439
Governance costs		
Bookkeeping costs	11,600	-
Accountancy and legal fees	3,630	3,420
	<hr/>	<hr/>
	15,230	3,420
	<hr/>	<hr/>
Total resources expended	232,698	219,346
	<hr/>	<hr/>
Net income	6,676	20,177
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

THE SHAW CENTRE

England & Wales - Charity number 1141871

Accounts

REGISTERED COMPANY NUMBER: 07473593 (England and Wales)
REGISTERED CHARITY NUMBER: 1141871

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
THE SHAW CENTRE

THE SHAW CENTRE

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for the Year Ended 31 March 2022

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THE SHAW CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company is a non-profit making organisation. Its objective is the aid of persons with learning difficulties and in particular by providing a programme of integrated activities that promote decision-making, social skills and help to develop independent living skills.

The Company provides 1 small service: 1 small service for people with learning difficulties who are ordinarily resident in the city of Manchester and who have been assessed for services by the Adult Learning Disabilities Team of Manchester City Council. The Company is funded by Manchester City Council's Adult Social Care Department by means of a service agreement.

Significant activities

The Shaw Centre aims to provide activities that encourage social interaction, a healthy lifestyle and integration into the local community. Activities provided include : Zumba, Swimming, Drumming/Percussion, Sing along, Drama Outings and local shopping.

The funding we receive from JTI is for agreed activities as stipulated in our contract with them. Any funds not spent within the year are either carried forward or allocated to a different activity with permission from JTI. Activities include: Fishing, Drama, Gardening and Creative Writing.

FINANCIAL REVIEW

Reserves policy

The company ensures it has approximately 3 months running costs and adequate redundancy costs for its staff in reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Company may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors as to retire.

At each general meeting one third of the directors must retire from office, those that retire shall be the longing standing in office since their last appointment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07473593 (England and Wales)

Registered Charity number

1141871

Registered office

The Shaw Centre
c/o Redbank House
4 St Chad;s Street, Cheetham
Manchester
Greater Manchester
M8 8QA

THE SHAW CENTRE

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

Trustees

Mr D Williams Trustee
Mr S Hughes Trustee (resigned 17.1.22)
J Dale Trustee
Mr D R Laughlin Trustee
Ms L Farrand

Company Secretary

Ms D Crosby

Independent Examiner

Colin Wilkinson
FCA
Cadishead Accountancy Services Limited
Britannic House
657 Liverpool Road
Irlam
Manchester
Lancashire
M44 5XD

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 7/11/22 and signed on its behalf by:



Ms D Crosby - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SHAW CENTRE

Independent examiner's report to the trustees of The Shaw Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Colin Wilkinson
FCA
Cadishead Accountancy Services Limited
Britannic House
657 Liverpool Road
Irlam
Manchester
Lancashire
M44 5XD

Date: 7/11/2022

THE SHAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	8,649	8,649	6,607
Charitable activities					
Shaw centre project		182,658	-	182,658	162,724
Older persons project		7,650	-	7,650	-
Other trading activities	2	40,436	-	40,436	32,405
Investment income	3	<u>130</u>	<u>-</u>	<u>130</u>	<u>-</u>
Total		<u>230,874</u>	<u>8,649</u>	<u>239,523</u>	<u>201,736</u>
EXPENDITURE ON					
Charitable activities					
Shaw centre project		210,343	-	210,343	197,114
JTI		-	8,955	8,955	3,786
Wellbeing		-	48	48	421
We Love Manchester Fund		<u>-</u>	<u>-</u>	<u>-</u>	<u>687</u>
Total		<u>210,343</u>	<u>9,003</u>	<u>219,346</u>	<u>202,008</u>
NET INCOME/(EXPENDITURE)		20,531	(354)	20,177	(272)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>110,001</u>	<u>7,851</u>	<u>117,852</u>	<u>118,124</u>
TOTAL FUNDS CARRIED FORWARD		<u>130,532</u>	<u>7,497</u>	<u>138,029</u>	<u>117,852</u>

The notes form part of these financial statements

THE SHAW CENTRE

STATEMENT OF FINANCIAL POSITION

31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	8	232	-	232	461
CURRENT ASSETS					
Prepayments and accrued income		14,866	-	14,866	28,782
Cash at bank and in hand		<u>142,498</u>	<u>7,497</u>	<u>149,995</u>	<u>107,639</u>
		157,364	7,497	164,861	136,421
CREDITORS					
Amounts falling due within one year	9	(27,064)	-	(27,064)	(19,030)
NET CURRENT ASSETS		<u>130,300</u>	<u>7,497</u>	<u>137,797</u>	<u>117,391</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>130,532</u>	<u>7,497</u>	<u>138,029</u>	<u>117,852</u>
NET ASSETS		<u>130,532</u>	<u>7,497</u>	<u>138,029</u>	<u>117,852</u>
FUNDS	11				
Unrestricted funds				130,532	110,001
Restricted funds				<u>7,497</u>	<u>7,851</u>
TOTAL FUNDS				<u>138,029</u>	<u>117,852</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

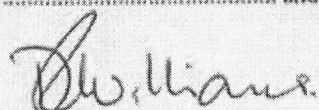
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



Mr D Williams - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Other income and donations	4,383	13,659
Day care income	34,520	17,858
Book fund	<u>1,533</u>	<u>888</u>
	<u>40,436</u>	<u>32,405</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	<u>130</u>	<u>-</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	229	320
Other operating leases	<u>26,278</u>	<u>25,637</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Finance	1	1
Support	<u>5</u>	<u>5</u>
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,170	5,437	6,607
Charitable activities			
Shaw centre project	162,724	-	162,724
Other trading activities	<u>32,405</u>	<u>-</u>	<u>32,405</u>
Total	<u>196,299</u>	<u>5,437</u>	<u>201,736</u>
EXPENDITURE ON			
Charitable activities			
Shaw centre project	197,114	-	197,114
JTI	-	3,786	3,786
Wellbeing	-	421	421
We Love Manchester Fund	<u>-</u>	<u>687</u>	<u>687</u>
Total	<u>197,114</u>	<u>4,894</u>	<u>202,008</u>
NET INCOME/(EXPENDITURE)	(815)	543	(272)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>110,816</u>	<u>7,308</u>	<u>118,124</u>
TOTAL FUNDS CARRIED FORWARD	<u>110,001</u>	<u>7,851</u>	<u>117,852</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>614</u>	<u>1,678</u>	<u>2,292</u>
DEPRECIATION			
At 1 April 2021	390	1,441	1,831
Charge for year	<u>112</u>	<u>117</u>	<u>229</u>
At 31 March 2022	<u>502</u>	<u>1,558</u>	<u>2,060</u>
NET BOOK VALUE			
At 31 March 2022	<u>112</u>	<u>120</u>	<u>232</u>
At 31 March 2021	<u>224</u>	<u>237</u>	<u>461</u>

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	4,320	1,265
Accruals and deferred income	<u>22,744</u>	<u>17,765</u>
	<u>27,064</u>	<u>19,030</u>

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	26,278	21,898
Between one and five years	<u>-</u>	<u>22,445</u>
	<u>26,278</u>	<u>44,343</u>

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	110,001	20,531	130,532
Restricted funds			
Wellbeing Fund	96	(48)	48
JTI	<u>7,755</u>	<u>(306)</u>	<u>7,449</u>
	<u>7,851</u>	<u>(354)</u>	<u>7,497</u>
TOTAL FUNDS	<u>117,852</u>	<u>20,177</u>	<u>138,029</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	230,874	(210,343)	20,531
Restricted funds			
Wellbeing Fund	-	(48)	(48)
JTI	<u>8,649</u>	<u>(8,955)</u>	<u>(306)</u>
	<u>8,649</u>	<u>(9,003)</u>	<u>(354)</u>
TOTAL FUNDS	<u>239,523</u>	<u>(219,346)</u>	<u>20,177</u>

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	110,816	(815)	110,001
Restricted funds			
Wellbeing Fund	267	(171)	96
JTI	<u>7,041</u>	<u>714</u>	<u>7,755</u>
	<u>7,308</u>	<u>543</u>	<u>7,851</u>
TOTAL FUNDS	<u>118,124</u>	<u>(272)</u>	<u>117,852</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	196,299	(197,114)	(815)
Restricted funds			
Wellbeing Fund	250	(421)	(171)
JTI	4,500	(3,786)	714
We Love Manchester Fund	<u>687</u>	<u>(687)</u>	<u>-</u>
	<u>5,437</u>	<u>(4,894)</u>	<u>543</u>
TOTAL FUNDS	<u>201,736</u>	<u>(202,008)</u>	<u>(272)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	110,816	19,716	130,532
Restricted funds			
Wellbeing Fund	267	(219)	48
JTI	<u>7,041</u>	<u>408</u>	<u>7,449</u>
	<u>7,308</u>	<u>189</u>	<u>7,497</u>
TOTAL FUNDS	<u>118,124</u>	<u>19,905</u>	<u>138,029</u>

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	427,173	(407,457)	19,716
Restricted funds			
Wellbeing Fund	250	(469)	(219)
JTI	13,149	(12,741)	408
We Love Manchester Fund	<u>687</u>	<u>(687)</u>	<u>-</u>
	<u>14,086</u>	<u>(13,897)</u>	<u>189</u>
TOTAL FUNDS	<u>441,259</u>	<u>(421,354)</u>	<u>19,905</u>

The funding we receive from JTI is for agreed activities as stipulated in our contract with them. Any funds not spent within the year are either carried forward or allocated to a different activity with permission from JTI. Activities include: Fishing, Drama, Gardening and Creative Writing.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

THE SHAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
JTI	8,649	4,500
We Love Manchester Fund	-	687
NIF Garden Fund	-	1,170
Wellbeing Fund	-	250
	<u>8,649</u>	<u>6,607</u>
Other trading activities		
Other income and donations	4,383	13,659
Day care income	34,520	17,858
Book fund	<u>1,533</u>	<u>888</u>
	40,436	32,405
Investment income		
Deposit account interest	130	-
Charitable activities		
Grants	<u>190,308</u>	<u>162,724</u>
Total incoming resources	239,523	201,736
EXPENDITURE		
Support costs		
Management		
Advertising	1,026	-
Finance		
Plant and machinery	112	203
Fixtures and fittings	<u>117</u>	<u>117</u>
	229	320
Human resources		
Wages	108,856	104,261
Social security	3,165	2,853
Pensions	11,684	15,049
Agency Carers/Cleaners	7,222	13,307
Training costs	<u>305</u>	<u>221</u>
	131,232	135,691
Other		
Other operating leases	26,278	25,637
Professional fees	2,503	1,817
Carried forward	28,781	27,454

This page does not form part of the statutory financial statements

THE SHAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
Other		
Brought forward	28,781	27,454
Insurance	2,101	2,228
Telephone	1,700	1,663
Postage and stationery	724	309
Sundries	823	696
Book Fund	1,340	-
Repairs and renewals	1,706	233
Subscriptions	576	382
Staff travel	216	246
Cleaning	1,187	357
Outgoings and activities	9,288	7,549
Food and welfare	790	736
Hospitality	20	-
Day care costs	34,042	16,845
Reopening Costs	<u>145</u>	<u>3,819</u>
	83,439	62,517
Governance costs		
Accountancy and legal fees	<u>3,420</u>	<u>3,480</u>
Total resources expended	<u>219,346</u>	<u>202,008</u>
Net income/(expenditure)	<u>20,177</u>	<u>(272)</u>

THE SHAW CENTRE

England & Wales - Charity number 1141871

Accounts

REGISTERED COMPANY NUMBER: 07473593 (England and Wales)
REGISTERED CHARITY NUMBER: 1141871

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
THE SHAW CENTRE

THE SHAW CENTRE

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for the Year Ended 31 March 2021

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THE SHAW CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company is a non-profit making organisation. Its objective is the aid of persons with learning difficulties and in particular by providing a programme of integrated activities that promote decision-making, social skills and help to develop independent living skills.

The Company provides 1 small service: 1 small service for people with learning difficulties who are ordinarily resident in the city of Manchester and who have been assessed for services by the Adult Learning Disabilities Team of Manchester City Council. The Company is funded by Manchester City Council's Adult Social Care Department by means of a service agreement.

Significant activities

The Shaw Centre aims to provide activities that encourage social interaction, a healthy lifestyle and integration into the local community. Activities provided include : Zumba, Swimming, Drumming/Percussion, Sing along, Drama Outings and local shopping.

The funding we receive from JTI is for agreed activities as stipulated in our contract with them. Any funds not spent within the year are either carried forward or allocated to a different activity with permission from JTI. Activities include: Fishing, Drama, Gardening and Creative Writing.

FINANCIAL REVIEW

Reserves policy

The company ensures it has approximately 3 months running costs and adequate redundancy costs for its staff in reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Company may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors as to retire.

At each general meeting one third of the directors must retire from office, those that retire shall be the longing standing in office since their last appointment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07473593 (England and Wales)

Registered Charity number

1141871

Registered office

The Shaw Centre
c/o Redbank House
4 St Chad,s Street, Cheetham
Manchester
Greater Manchester
M8 8QA

THE SHAW CENTRE

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

Trustees

Mr D Williams Trustee

Mr S Hughes Trustee

J Dale Trustee

Mr D R Laughlin Trustee

Ms L Farrand (appointed 14.9.20)

Company Secretary

N M Whitehead

Independent Examiner

Colin Wilkinson

FCA

Cadishead Accountancy Services Limited

Britannic House

657 Liverpool Road

Irlam

Manchester

Lancashire

M44 5XD

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on11.10.21..... and signed on its behalf by:

N. Whitehead

N M Whitehead - Secretary

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

Independent examiner's report to the trustees of The Shaw Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Colin Wilkinson
FCA
Cadishead Accountancy Services Limited
Britannic House
657 Liverpool Road
Irlam
Manchester
Lancashire
M44 5XD

Date: 14/12/21

THE SHAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,170	5,437	6,607	6,072
Charitable activities					
Shaw centre project		162,724	-	162,724	162,482
Other trading activities	2	32,405	-	32,405	30,121
Investment income	3	-	-	-	151
Total		196,299	5,437	201,736	198,826
EXPENDITURE ON					
Raising funds		-	-	-	4,360
Charitable activities					
Shaw centre project		197,114	-	197,114	182,044
JTI		-	3,786	3,786	2,669
Wellbeing		-	-	-	-
We Love Manchester Fund		-	421	421	1,418
		-	687	687	-
Total		197,114	4,894	202,008	190,491
NET INCOME/(EXPENDITURE)		(815)	543	(272)	8,335
RECONCILIATION OF FUNDS					
Total funds brought forward		110,816	7,308	118,124	109,789
TOTAL FUNDS CARRIED FORWARD		110,001	7,851	117,852	118,124

The notes form part of these financial statements

THE SHAW CENTRE

STATEMENT OF FINANCIAL POSITION
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	8	461	-	461	97
CURRENT ASSETS					
Prepayments and accrued income		28,782	-	28,782	15,490
Cash at bank and in hand		99,788	7,851	107,639	120,253
		<u>128,570</u>	<u>7,851</u>	<u>136,421</u>	<u>135,743</u>
CREDITORS					
Amounts falling due within one year	9	(19,030)	-	(19,030)	(17,716)
NET CURRENT ASSETS		<u>109,540</u>	<u>7,851</u>	<u>117,391</u>	<u>118,027</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>110,001</u>	<u>7,851</u>	<u>117,852</u>	<u>118,124</u>
NET ASSETS		<u>110,001</u>	<u>7,851</u>	<u>117,852</u>	<u>118,124</u>
FUNDS					
Unrestricted funds	11			110,001	110,816
Restricted funds				7,851	7,308
TOTAL FUNDS				<u>117,852</u>	<u>118,124</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11.10.21 and were signed on its behalf by:


 Mr D Williams - Trustee

The notes form part of these financial statements

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on cost
Fixtures and fittings	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

2. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Other income and donations	13,659	4,143
Day care income	17,858	24,104
Book fund	888	1,874
	<u>32,405</u>	<u>30,121</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	-	151
	<u>-</u>	<u>151</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	320	95
Other operating leases	25,637	25,012
	<u>25,957</u>	<u>25,107</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Finance	1	1
Support	5	5
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	6,072	6,072
Charitable activities			
Shaw centre project	162,482	-	162,482
Other trading activities	30,121	-	30,121
Investment income	151	-	151
Total	192,754	6,072	198,826
EXPENDITURE ON			
Raising funds	4,360	-	4,360
Charitable activities			
Shaw centre project	182,044	-	182,044
JTI	-	2,669	2,669
Wellbeing	-	1,418	1,418
Total	186,404	4,087	190,491
NET INCOME	6,350	1,985	8,335
RECONCILIATION OF FUNDS			
Total funds brought forward	104,466	5,323	109,789
TOTAL FUNDS CARRIED FORWARD	110,816	7,308	118,124

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	284	1,324	1,608
Additions	330	354	684
At 31 March 2021	614	1,678	2,292
DEPRECIATION			
At 1 April 2020	187	1,324	1,511
Charge for year	203	117	320
At 31 March 2021	390	1,441	1,831
NET BOOK VALUE			
At 31 March 2021	224	237	461
At 31 March 2020	97	-	97

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Social security and other taxes	1,265	1,610
Accruals and deferred income	17,765	16,106
	19,030	17,716

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21 £	31.3.20 £
Within one year	21,898	21,364
Between one and five years	22,445	44,343
	44,343	65,707

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	110,816	(815)	110,001
Restricted funds			
Wellbeing Fund	267	(171)	96
JTI	7,041	714	7,755
	<u>7,308</u>	<u>543</u>	<u>7,851</u>
TOTAL FUNDS	<u>118,124</u>	<u>(272)</u>	<u>117,852</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	196,299	(197,114)	(815)
Restricted funds			
Wellbeing Fund	250	(421)	(171)
JTI	4,500	(3,786)	714
We Love Manchester Fund	687	(687)	-
	<u>5,437</u>	<u>(4,894)</u>	<u>543</u>
TOTAL FUNDS	<u>201,736</u>	<u>(202,008)</u>	<u>(272)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	104,466	6,350	110,816
Restricted funds			
Wellbeing Fund	-	267	267
JTI	5,323	1,718	7,041
	<u>5,323</u>	<u>1,985</u>	<u>7,308</u>
TOTAL FUNDS	<u>109,789</u>	<u>8,335</u>	<u>118,124</u>

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

11. **MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192,754	(186,404)	6,350
Restricted funds			
Wellbeing Fund	1,685	(1,418)	267
JTI	4,387	(2,669)	1,718
	<u>6,072</u>	<u>(4,087)</u>	<u>1,985</u>
TOTAL FUNDS	<u>198,826</u>	<u>(190,491)</u>	<u>8,335</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	104,466	5,535	110,001
Restricted funds			
Wellbeing Fund	-	96	96
JTI	5,323	2,432	7,755
	<u>5,323</u>	<u>2,528</u>	<u>7,851</u>
TOTAL FUNDS	<u>109,789</u>	<u>8,063</u>	<u>117,852</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	389,053	(383,518)	5,535
Restricted funds			
Wellbeing Fund	1,935	(1,839)	96
JTI	8,887	(6,455)	2,432
We Love Manchester Fund	687	(687)	-
	<u>11,509</u>	<u>(8,981)</u>	<u>2,528</u>
TOTAL FUNDS	<u>400,562</u>	<u>(392,499)</u>	<u>8,063</u>

The funding we receive from JTI is for agreed activities as stipulated in our contract with them. Any funds not spent within the year are either carried forward or allocated to a different activity with permission from JTI. Activities include: Fishing, Drama, Gardening and Creative Writing.

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

THE SHAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
JTI	4,500	4,387
We Love Manchester Fund	687	-
NIF Garden Fund	1,170	-
Wellbeing Fund	250	1,685
	<u>6,607</u>	<u>6,072</u>
Other trading activities		
Other income and donations	13,659	4,143
Day care income	17,858	24,104
Book fund	888	1,874
	<u>32,405</u>	<u>30,121</u>
Investment income		
Deposit account interest	-	151
Charitable activities		
Grants	162,724	162,482
Total incoming resources	201,736	198,826
EXPENDITURE		
Support costs		
Finance		
Plant and machinery	203	94
Fixtures and fittings	117	3
	<u>320</u>	<u>97</u>
Human resources		
Wages	104,261	93,419
Social security	2,853	2,792
Pensions	15,049	15,730
Agency Carers/Cleaners	13,307	2,801
Training costs	221	-
	<u>135,691</u>	<u>114,742</u>
Other		
Other operating leases	25,637	25,012
Professional fees	1,817	1,588
Insurance	2,228	1,696
Telephone	1,663	1,512
Carried forward	31,345	29,808

This page does not form part of the statutory financial statements

THE SHAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
Other		
Brought forward	31,345	29,808
Postage and stationery	309	787
Sundries	696	705
Repairs and renewals	233	2,163
Subscriptions	382	321
Staff travel	246	237
Volunteers expenses	-	192
Cleaning	357	790
Outgoings and activities	7,549	10,881
Food and welfare	736	538
Hospitality	-	100
Day care costs	16,845	23,484
Book publishing costs	-	2,076
Reopening Costs	3,819	-
	<u>62,517</u>	<u>72,082</u>
Governance costs		
Accountancy and legal fees	3,480	3,570
	<u>202,008</u>	<u>190,491</u>
Total resources expended		
	<u>(272)</u>	<u>8,335</u>
Net (expenditure)/income		