

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 long 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:

D Crosby

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><u>130,532</u></u>	<u><u>7,497</u></u>	<u><u>138,029</u></u>	<u><u>117,852</u></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.

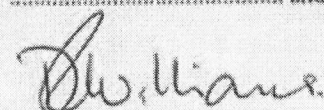
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

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

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

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	110,816	7,308	118,124
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><u>441,259</u></u>	<u><u>(421,354)</u></u>	<u><u>19,905</u></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>
	<u>40,436</u>	<u>32,405</u>
Investment income		
Deposit account interest	130	-
Charitable activities		
Grants	<u>190,308</u>	<u>162,724</u>
Total incoming resources	<u>239,523</u>	<u>201,736</u>
EXPENDITURE		
Support costs		
Management		
Advertising	1,026	-
Finance		
Plant and machinery	112	203
Fixtures and fittings	<u>117</u>	<u>117</u>
	<u>229</u>	<u>320</u>
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>
	<u>131,232</u>	<u>135,691</u>
Other		
Other operating leases	26,278	25,637
Professional fees	2,503	1,817
Carried forward	<u>28,781</u>	<u>27,454</u>

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>