

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 notes form part of these financial statements

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
		181,262	3,290	184,552	164,861
CREDITORS					
Amounts falling due within one year	9	(40,633)	-	(40,633)	(27,064)
NET CURRENT ASSETS		140,629	3,290	143,919	137,797
TOTAL ASSETS LESS CURRENT LIABILITIES		141,415	3,290	144,705	138,029
NET ASSETS		141,415	3,290	144,705	138,029
FUNDS	11				
Unrestricted funds				141,415	130,532
Restricted funds				3,290	7,497
TOTAL FUNDS				144,705	138,029

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

- 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 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.

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>

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

8. TANGIBLE FIXED ASSETS

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

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
	<hr/>	<hr/>
	40,633	27,064
	<hr/>	<hr/>

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
	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
	7,497	(4,207)	3,290
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	138,029	6,676	144,705
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

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)
	-	(4,207)	(4,207)
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
	7,851	(354)	7,497
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)
	8,649	(9,003)	(354)
TOTAL FUNDS	<u>239,523</u>	<u>(219,346)</u>	<u>20,177</u>

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

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
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