

# **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 31<sup>st</sup> March 2024**

The Directors present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> 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.

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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 10<sup>th</sup> November 2010. It is registered with the Charity Commission and is constituted under a trust deed dated 12<sup>th</sup> 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.

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### 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: 24<sup>th</sup> 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 31<sup>st</sup> 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: 24<sup>th</sup> July 2024



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

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

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 £
<b>Fixed assets:</b>			
Tangible assets	(11)	1,355	786
Total fixed assets		<u>1,355</u>	<u>786</u>
<b>Current assets:</b>			
Debtors	(12)	8,328	17,276
Cash at Bank & in Hand		<u>180,863</u>	<u>167,276</u>
Total current assets		<u>189,191</u>	<u>184,552</u>
<b>Liabilities:</b>			
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
<b>Total net assets or liabilities</b>		<u>148,963</u>	<u>144,705</u>
<b>The funds of the charity:</b>			
Restricted income funds	(15)	-	3,290
Unrestricted income funds	(15)	148,963	141,415
<b>Total charity funds</b>		<u>148,963</u>	<u>144,705</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
<b>Net cash used in operating activities</b>	<b>15,026</b>	<b>18,117</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	(1,439)	(836)
<b>Net cash provided by investing activities</b>	<b>(1,439)</b>	<b>(836)</b>
Increase/(decrease) in cash and cash equivalents during the year	13,587	17,281
Cash and cash equivalents brought forward	167,276	149,995
<b>Cash and cash equivalents carried forward</b>	<b>180,863</b>	<b>167,276</b>

## 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 31	Year Ended	Year Ended	Year Ended
	March 2024	31 March	31 March	31 March
	£	£	£	£
Donations	100	-	100	2,532
	100	-	100	2,532

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2023	31 March	31 March
	£	£	£
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

	Activities	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£	£
<b>Expenditure on raising funds:</b>			
Advertising	996	996	147
Fundraising Costs	216	216	-
Catering	75	75	-
Day Care Costs	38,362	38,362	35,210
	<u>39,649</u>	<u>39,649</u>	<u>35,357</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	138,443	138,443	130,780
Agency Carers/Cleaners	-	-	1,750
DBS Fees	235	235	-
Training	264	264	169
Leases	-	-	27,592
Book Fund	-	-	85
Activity Costs	7,399	7,399	7,684
Subscriptions	1,511	1,511	1,183
Food & Welfare	6,753	6,753	3,032
Repairs & Maintenance	968	968	529
Cleaning	506	506	801
Staff Travel	674	674	518
Digital Media	915	915	-
Events	2,428	2,428	-
Licences	148	148	-
Recruitment	126	126	-
Room Hire	260	260	-
Telephone	1,491	1,491	1,695
Sundries	-	-	1,421
Rent and Rates	27,592	27,592	-
Insurance	2,937	2,937	2,655
Governance Costs	20,105	20,105	16,967
Post, Printing & Stationery	259	259	198
Depreciation	870	870	282
	<u>213,884</u>	<u>213,884</u>	<u>197,341</u>
<b>Total Expenditure</b>	<u>253,533</u>	<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	2,514	2,053	4,567
Depreciation			
At 1 April 2023	1,837	505	2,342
Charge for Year	281	589	870
At 31 March 2024	2,118	1,094	3,212
NET BOOK VALUE			
At 31 March 2024	396	959	1,355
At 31 March 2023	677	109	786

## 12. Analysis of debtors

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

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
	41,583	40,633

## 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	-

## 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
	141,415	257,791	(248,737)	(1,506)	148,963

## 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
	130,532	239,374	(228,491)	-	141,415

## 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	-
	3,290	-	(4,796)	1,506	-

## 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
	7,497	-	(4,207)	-	3,290

## 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)
<b>Total</b>	<b>143,963</b>	<b>5,000</b>	<b>-</b>	<b>148,963</b>

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)
<b>Total</b>	<b>141,415</b>	<b>-</b>	<b>3,290</b>	<b>144,705</b>

## 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 £
<b>Income</b>		
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	-
<b>Total Income</b>	<b>257,791</b>	<b>239,374</b>
<b>Expenditure</b>		
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
<b>Total Expenditure</b>	<b>253,533</b>	<b>232,698</b>
<b>Surplus/(deficit for year)</b>	<b>4,258</b>	<b>6,676</b>