

# **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 31<sup>st</sup> March 2025

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

## THE SHAW CENTRE

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 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.

### 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

## THE SHAW CENTRE

### **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: 3<sup>rd</sup> 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 31<sup>st</sup> 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: 3<sup>rd</sup> October 2025

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

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	Further Details	£	£	£	£
<b>Income from:</b>					
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
<b>Total</b>		<b>285,433</b>	<b>15,400</b>	<b>300,833</b>	<b>257,791</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	50,225	-	50,225	39,649
Charitable Activities	(6)	257,230	8,879	266,109	213,884
<b>Total</b>		<b>307,455</b>	<b>8,879</b>	<b>316,334</b>	<b>253,533</b>
<b>Net income/(expenditure)</b>		<b>(22,022)</b>	<b>6,521</b>	<b>(15,501)</b>	<b>4,258</b>
Transfers between funds	(15)	-	-	-	-
<b>Net movement in funds</b>		<b>(22,022)</b>	<b>6,521</b>	<b>(15,501)</b>	<b>4,258</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	148,963	-	148,963	144,705
<b>Total funds carried forward</b>	<b>(15)</b>	<b>126,941</b>	<b>6,521</b>	<b>133,462</b>	<b>148,963</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 11 to 18 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2025**

Company registration number: 07473593

	Notes	2025 £	2024 £
<b>Fixed assets:</b>			
Tangible assets	(11)	1,647	1,355
Total fixed assets		1,647	1,355
<b>Current assets:</b>			
Debtors	(12)	1,190	8,328
Cash at Bank & in Hand		146,854	180,863
Total current assets		148,044	189,191
<b>Liabilities:</b>			
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
<b>Total net assets or liabilities</b>		<b>133,462</b>	<b>148,963</b>
<b>The funds of the charity:</b>			
Restricted income funds	(15)	6,521	-
Unrestricted income funds	(15)	126,941	148,963
<b>Total charity funds</b>		<b>133,462</b>	<b>148,963</b>

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
<b>Net cash used in operating activities</b>	<b>(32,415)</b>	<b>15,026</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	(1,594)	(1,439)
<b>Net cash provided by investing activities</b>	<b>(1,594)</b>	<b>(1,439)</b>
Increase/(decrease) in cash and cash equivalents during the year	(34,009)	13,587
Cash and cash equivalents brought forward	180,863	167,276
<b>Cash and cash equivalents carried forward</b>	<b>146,854</b>	<b>180,863</b>

## 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
	£	£	£
<b>Expenditure on raising funds:</b>			
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>
<b>Expenditure on charitable activities:</b>			
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>
<b>Total Expenditure</b>	<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	2,514	3,647	6,161
Depreciation			
At 1 April 2024	2,118	1,094	3,212
Charge for Year	291	1,011	1,302
At 31 March 2025	2,409	2,105	4,514
NET BOOK VALUE			
At 31 March 2025	105	1,542	1,647
At 31 March 2024	396	959	1,355

## 12. Analysis of debtors

	2025	2024
	£	£
Debtors	-	504
Prepayments	1,190	7,824
	1,190	8,328

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	-
	16,229	41,583

## 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	-

## 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	for the No Barriers project
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 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)
<b>Total</b>	<b>121,941</b>	<b>5,000</b>	<b>6,521</b>	<b>133,462</b>

## 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)
<b>Total</b>	<b>148,963</b>	<b>-</b>	<b>-</b>	<b>148,963</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:

	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 £
<b>Income</b>		
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
<b>Total Income</b>	<b>300,833</b>	<b>257,791</b>
<b>Expenditure</b>		
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
<b>Total Expenditure</b>	<b>316,334</b>	<b>253,533</b>
<b>Surplus/(deficit for year)</b>	<b>(15,501)</b>	<b>4,258</b>