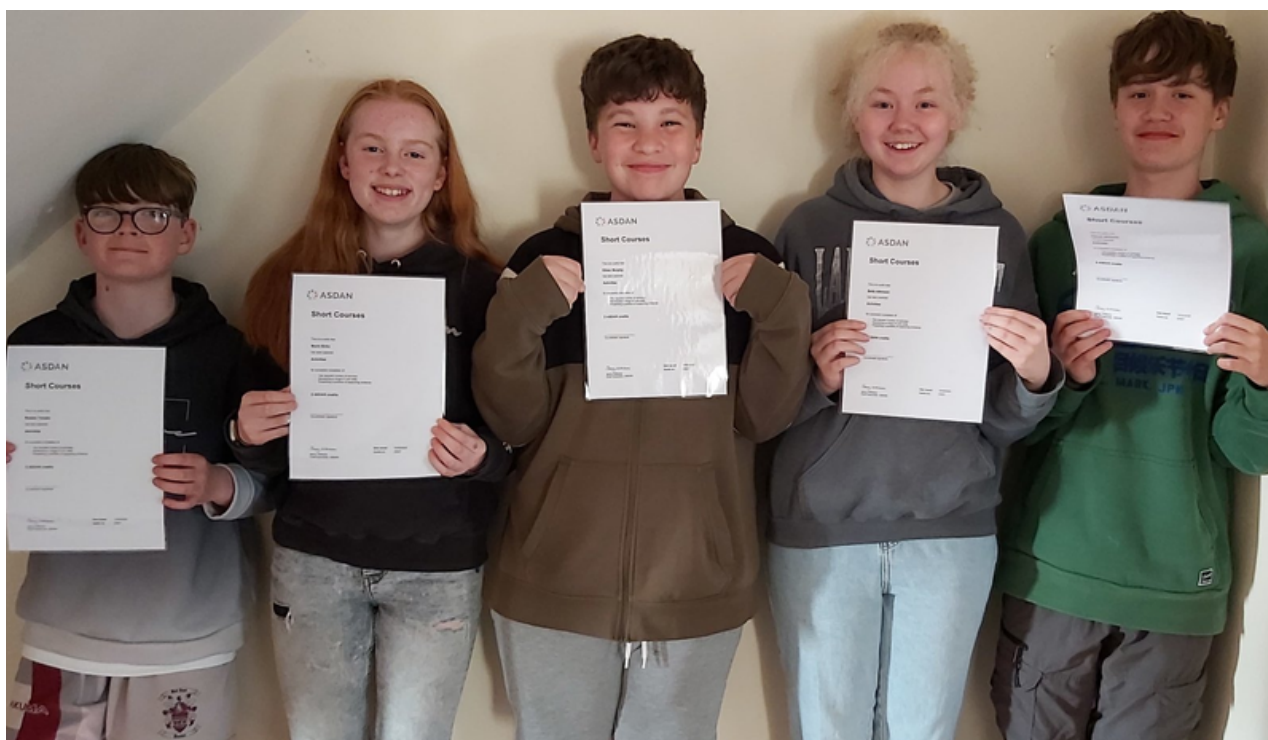


2022 - 2023

# Shackles Off Annual Report



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# Yearly Overview

## Introduction

2022-23 was our 14th year of operations in Seascale and the first full year of operations in Millom, following the delivery of the successful pilot the year before. This year through our youth led social action group we have branched out into the community more and engaged in partnership work with other community organisations. The purpose of this was to improve the intergenerational relationships within the local community and to showcase the young people in a positive light. Working in partnership with the local primary school was a reactive measure, to help support the number of young people and parents diagnosed with AUTISM and ADHD, which currently stands at 23% within the school.

Overall we have worked with 515 young people, this is an increase of 41% on last year. 47% of these young people have attended more than 4 sessions and 31% have attended more than 10 sessions. We have noticed an increase amongst both age groups in young people that are SEN and have EHCP's at school. This has not been officially recorded on our monitoring spreadsheets and we have added it moving forward, so we can measure this need. We have faced many challenges this year, particularly due to the vulnerability of the young people we are currently working with, this is described in detail later in this report.

## Staff Changes



There have been a few changes to the staff team over the year, Lauren, a long standing youth worker, left to relocate to Sussex and the youthwork manager Rachel left to return to her homeland in Ireland. They have been a big loss to the organisation, however we have been very fortunate with their replacements. Joanne Pears has 15 years experience in the youth sector with 11 being in supervisory/line management roles, as well as some academic role experience with apprentices at the local college. Joanne brings with her a wealth of knowledge and experience and has settled well into the team. She

has been instrumental in establishing links and working relationships with both Millom Comprehensive school and 2 local primary schools. This culminated in the launch of the 'reconnected' project in partnership with Millom school, in which two of the senior youthworkers deliver.

After a failed recruitment attempt in the summer we have now managed to recruit to the vacant youthworker role. We welcome Bobby Bengé who has vast experience in general youthwork, youth offending team, and outdoor education. We are also delighted that Bobby lives in the Millom community, which is something we have wanted for a long time. Having someone who understands the community they work in because they live there, is extremely important when trying to understand the challenges that they face.

**// SHACKLES OFF**

**ANNUAL REPORT 2022 -2023**

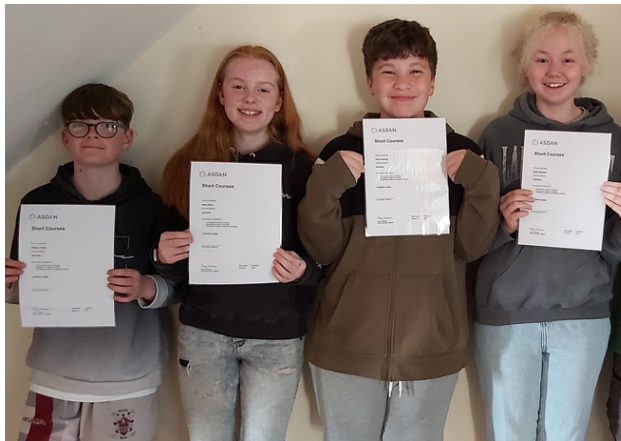
# Yearly Overview

## Holiday Provision

There has been a full programme of school holiday provision throughout the year which is additional to the normal sessions. Young people took part in trips to places such as; Walby farm park, Jump Rush in Morecambe, Flip out Manchester Lazer quest and escape rooms in Workington, Crystal maze and museum of science and industry in Manchester. As well as trips there has been additional sessions organised such as BBQ's, cooking sessions, sports sessions and cinema days. In order to take part in trips, young people have to earn points from a variety of different means, these include;

- Community tasks such as litter picks and helping at community events
- Taking part in issue based informal educational workshops eg risk taking behaviour, knife crime, CSE, online safety
- Positive engagement and behaviours
- Volunteering opportunities

Using the above model ensures that all young people have the same opportunities, no matter what their financial circumstances. For some young people this is their first chance to leave the county of Cumbria.



## Accredited Awards

Shackles off offers the chance to participate in nationally accredited awards to all young people who they work with; this includes awards such as ASDAN, Heart Start, Suicide awareness Peer support, Youth Development project. Taking part in these awards ensures young people develop essential life skills which enables the transition into early adulthood and thereby increasing employability.

In Seascale there are poor transport links which means young people struggle to access other training opportunities outside of school. This kind of work is essential in helping to create a level playing field and provides additional opportunities for young people to develop employability skills and enhance their CV's. In Millom we have a number of young people who are school refusers where this kind of work is particularly important and creates an additional pathway for these young people.



# Yearly Overview

## NEET Project



The NEET project was new this year in Millom, although Shackles Off have experience delivering a NEET project in Seascale. After a slow start, in September Shackles Off approached Millom Comprehensive school, to deliver a preventative NEET project aimed at school refusers and those at risk of exclusion. The senior youthworkers developed a six week rolling programme which can be adapted to the individual needs of the group. The work was around confidence building, goal setting, looking at risk taking behaviours, challenging behaviours and anger management.

There has been a mixture of young people attending these sessions, some of whom are challenging and struggle to stay within a classroom environment, others have anxiety and low self-esteem/resilience issues. This work was delivered through a combination of targeted small group work and 1:1 sessions. Currently we have just started Cohort 3 and initial feedback from the school and the young people themselves is positive.

After every cohort the school and young people are given a feed-back form to describe how it went and if anything could be improved. The school gave feedback on one young person who had been a school refuser for nearly 2 years and had only attended 3 times. The school were delighted that this young girl had come into school for these sessions which helped with her re-engagement back in to school. The young girl suffered from chronic anxiety and said that attending the small group sessions helped her to 'reconnect' and hopefully use as a stepping stone to attending fulltime school. We now call this project 'reconnected'. As well as this programme there is a weekly NEET 'Drop In' in both Millom and Seascale, focussing on employability skills and helping young people into employment.

## Challenges

Earlier in the report we mentioned the many challenges we faced in the last year. The main challenge has been of managing the large amount of challenging behaviour we have in one group. Youth workers are used to dealing with challenging behaviour, however having so many in one group has been immensely difficult and has needed a full range of intervention. This included ensuring we were involved in the community alcohol partnership, all the early help and TAF meetings that were in place, support from the local PCSO, restructuring sessions, a combination of centre based and detached work and sought specialist advice from other organisations in the area.

# Yearly Overview

## Challenges Cont.

Restructuring the sessions was the most important tool in managing the challenging behaviour. Previously there had been two X 1 ½ hour sessions per night and we changed this to three X 1 hour sessions. It was important to ensure that young people who wanted to engage had a chance to do so and could thrive in the correct environment. Along with this it was important to ensure the most challenging young people, many with additional needs, EHCP's and those awaiting diagnoses currently under mental health services such as CAMHS, were able to attend in a safe environment and given the support they need. Having the 3 sessions has meant we are managing to meet all the individual needs of young people accessing our services.

Shackles Off are delighted with the first year of work following on from the pilot and are proud of the achievements of young people in the centre and also the dedication of the staff and volunteer team. The year has highlighted the need for services such as ours, to exist in Millom. We are particularly pleased that the Millom community as a whole has welcomed, embraced and fundraised for us. Shackles Off hopes that we will continue to grow and be truly imbedded in the local community.



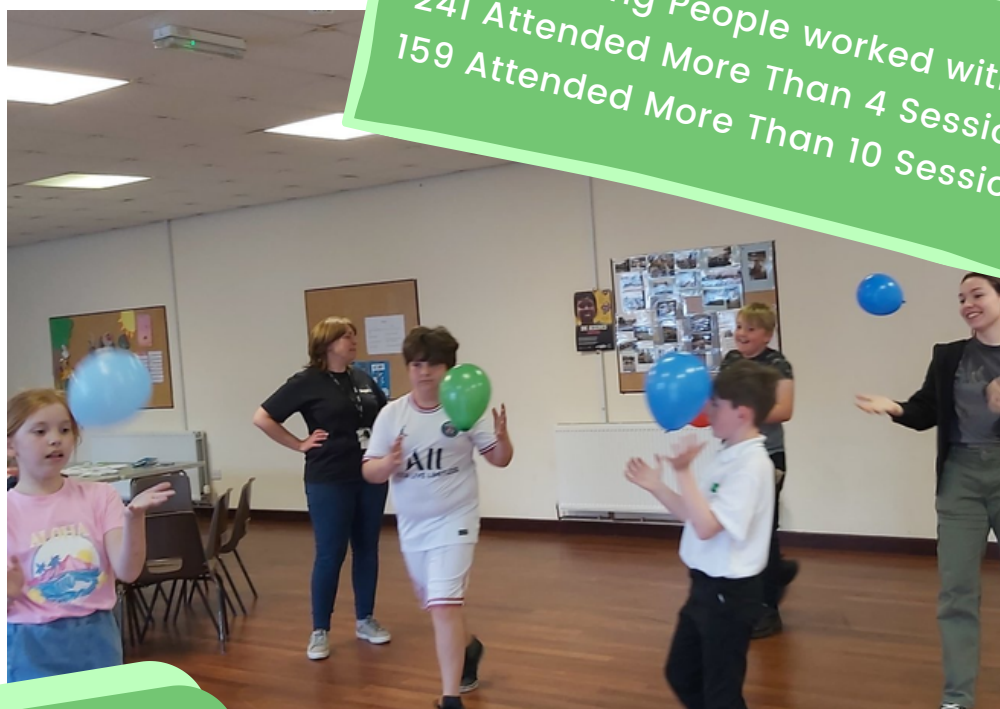


# Youth Club Sessions

Shackles Off deliver 10 youth club sessions over 5 days every week. During these sessions the young people take part in fun activities, games and crafts while also developing life skills such as cooking. We also deliver informal education through workshops around issues such as mental health, anger management and sexual health.

We work with Cumbria Alcohol Partnership (CAP) including local police and schools to tackle issues in the local area involving ant-social behaviour and drugs and alcohol. We designed and delivered a 4 week programme around drugs and alcohol to work with the young people.

Recently staff have launched a new project called 'hot choccy chat'. This session happens once a month and gives young people a chance to talk and debate trending issues and current affairs, in a non judgmental environment. This session gives young people a platform to voice their opinions, listen to others, learn and feel heard.



163 Young People Taken Part In A Workshop  
471 Recorded Outcomes Achieved

515 Young People worked with  
241 Attended More Than 4 Sessions  
159 Attended More Than 10 Sessions

// **SHACKLES OFF**  
ANNUAL REPORT 2022 - 2023



# Social Action



We run two weekly Social Action sessions in both Seascale and Millom. The purpose of these sessions are to help empower young people to find their voice and teach them that they can make a difference. We hope that through this group we can help them to develop and improve their skills and confidence. This is a youth lead project and the young people take initiative to plan their sessions and activities, as a group, around world issues and topics that interest them.

The Millom group decided to focus on an issue close to their hearts, mental health. They wanted to create a campaign for the local community to raise awareness around mental health and highlight local mental health services people could access. They created posters with their own tips to help your mental health and on the mental health services in Millom and south Cumbria. They shared these on social media and displayed them in a community building.

The Seascale group are close to their community and planned three community events this year. A Christmas afternoon tea for older members of the community, Easter and Christmas bingo fundraisers as well as children's disco. They also worked with other community groups to create Christmas crackers for the food bank and organised a donation Drop In for the Ukraine appeal.

They have continued to raise awareness about bees and other pollinators. They made bee hotels to display in their gardens and provide homes for bees and pollinators all over their local area. They also planted wildflowers at their local train station to provide a good source of pollen.

Both groups also planned and took part in a litter pick of their local area, took part in recycling awareness workshops, upcycled objects that would usually be sent to landfill, creating a wreath for remembrance day and made an artwork tribute to the queen after her death.

**// SHACKLES OFF**  
**ANNUAL REPORT 2022 -2023**

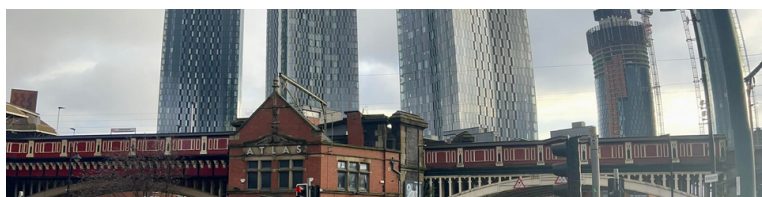


# Youth Development Fund (YDF)

The Youth Development Fund (YDF), funded by Sellafield Ltd, is a project that youth providers across Copeland deliver. Young people get the opportunity to plan and organise their own trip. It provides young people with the opportunity to develop skills and confidence they can use in the future when looking for employment or engaging in further education. Young people also gain an ASDAN qualification through this process. The process also involves the group presenting their ideas to a panel of professionals for approval. This gives young people the chance to improve their public speaking and communication skills.

9 young people from Seascale took part in the YDF this year. They travelled to Carlisle to see a performance of 'Blood Brothers' at the Sands Centre, took part in a 3-hour casting workshop (dance, acting & voice). After a fun packed day, they enjoyed a well-deserved treat at 'Shanghai Shanghai' all you can eat Chinese restaurant!

A group of 10 young people from Millom took part in the YDF this year. They planned to go to Manchester traveling by train to visit the Science & Industry Museum and took part in the Crystal Maze Experience. Some of the young people had never been outside of the County or to a city before so they overcame anxieties about this. Other members of the group had never ridden the train further than Barrow.



# NEET Project



Shackles Of provides weekly drop in sessions in Seascale and Millom for those who are not in education, training or employment (NEET). These sessions are a relaxed and safe space for those who attend. Staff provide advice and support in applying for jobs, creating CV's and finding education & training opportunities. Staff also work with school refusers, those with low attendance and those at risk of exclusion to prevent them from becoming NEET. Staff also provide 1:1 support with individuals wellbeing and mental health.

When young people first attend this project we have a 'get to know you' meeting so we can tailor the sessions to their needs. For example we are currently working with a young person with additional learning needs and anxiety to boost her confidence and enhance her CV. We are also focusing on interview techniques and helping with online applications.

This year we designed 6 week programme to be delivered in schools. The programme is aimed at those who are vulnerable, engaging in risk-taking behaviour or are at risk of exclusion and becoming NEET. We designed this programme after evaluating the needs of young people in Millom. We have created a number of sessions which cover a number of topics eg. Risk taking behaviour, anger management and employability.

We began delivering this programme in Millom Secondary School this year and are currently on our 3rd cohort of young people. We have received positive feedback from teachers and young people taking part in the programme. We recognise that group work doesn't work for everyone so we have also been running 1:1 sessions with young people to support them with their needs. This year we have worked with 4 young people on a 1:1 basis through this project in the school.



# Over 50's Youth Club



This year has seen the launch of the over 50s youth club. The idea behind this was to address loneliness and isolation with the older members of the community post covid. This club has proved to be very successful in a short time with currently over 30 members attending on a bi-weekly basis. Our members range in ages from early 50s to early 90s. The members are encouraged to join in with activities they used to enjoy as a teen themselves, such as table tennis pool, baking, arts and crafts etc but more importantly to socialise and have fun.

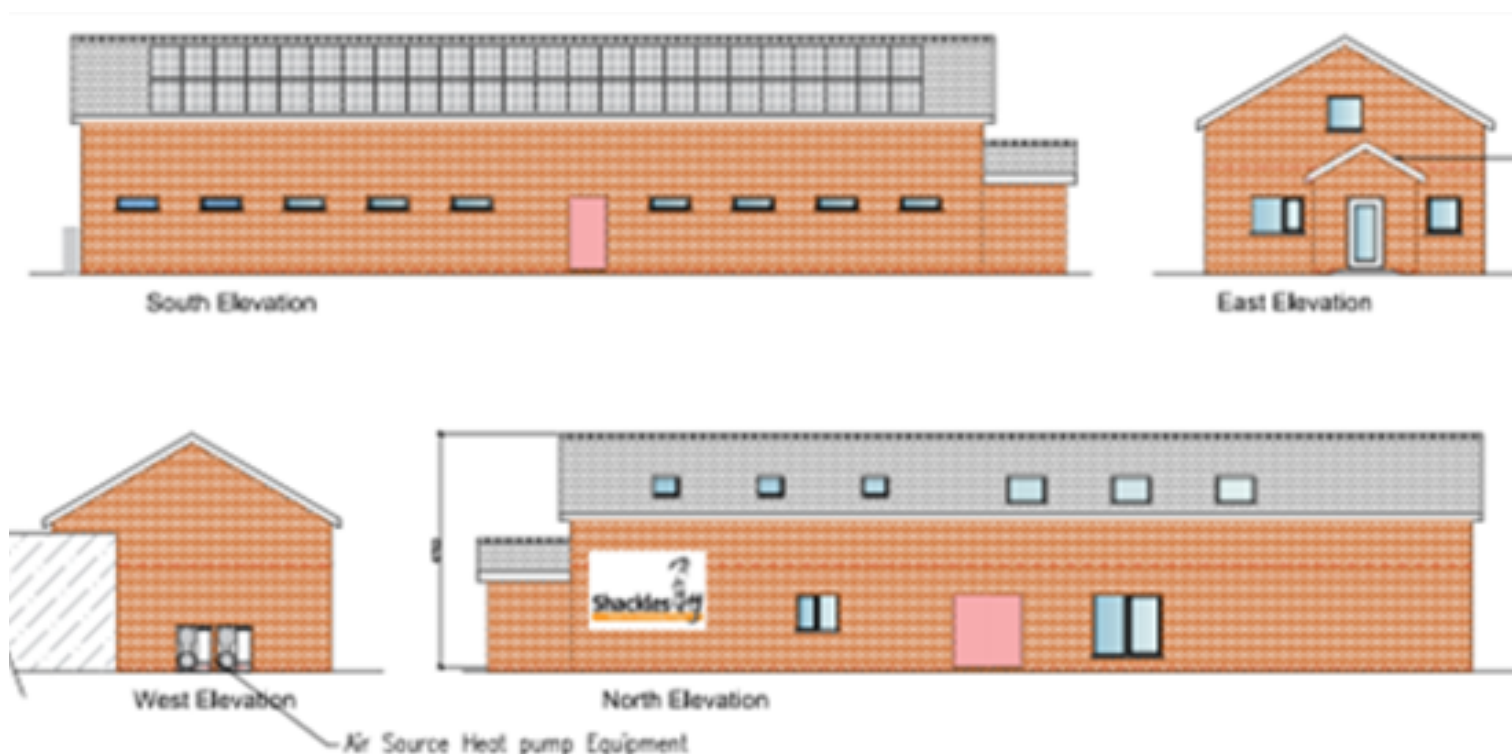
The group has provided an excellent platform to complete some intergenerational work by holding events that invite the younger members of the community to the over 50s youth club and join in games and activities together. The group have enjoyed the 50s and 60s music playlist and have a range of games that are both from their era and from the present and have been involved in quizzes and karaoke of all decades. The group has provided the opportunity for the members to get involved and try new things, share experience, gain new skills and watch their confidence grow and characters come out.

Quotes from the members:

"This music makes me feel like a young girl again!"

"I haven't had this much fun since I was child"

# New Build



This last year was a year of change for Shackles Off and the start of new beginnings. We moved out of our South Parade 'Drop In' centre in April 2022 into our temporary home in the Old vicarage 200 yards up the road. We are very thankful to the Carlisle Diocese for stepping in to provide temporary accommodation for us, without which we may have struggled to continue our delivery.

Our New Build Youth & Community Centre Project has been 4 years in the conception. Shackles Off are excited that this year we secured funding from the Mid Copeland GDF community Partnership and have started to deliver phase 1 of this project. The 'new build' is to be sited on the Windscale Complex site in the old games room building adjacent to the tennis courts. Not for profit organisation SASRA has agreed to a 99 year lease on the land the 1950's prefab building currently stands on, this enabled us to seek funding for the replacement building. Phase 1 started in January 2023 and we anticipate that phase 2 will commence in July when the last bits of funding are in place.

We are very grateful to the support we have received from Mid Copeland GDF, in helping us realise our dream of owning our own purpose built Youth & Community Centre. We have also received support from the supply chain, in particular around the schedule of works. We are fortunate to have a project team of experienced professionals, 2 of which have recently retired from Sellafield, to oversee the delivery of the project. The project team is made up of Mandy & Joanne from Shackles Off and Volunteers; Steve Hall, Ian Richardson and Andy Lee. We would like to put on record our sincere thanks for the vast amount of volunteer hours and work they have put into this project so far, which will not only benefit Shackles Off, but the wider community.



# Highlights



# Combined Figures

## Millom & Seascale Combined Figures 2022 – 2023

515 Young People worked with

241 Attended More Than 4 Sessions

159 Attended More Than 10 Sessions

163 Young People Taken Part In A Workshop

471 Recorded Outcomes Achieved

55 Workshops Delivered

16 National Accreditations



# Meet The Team!



**MANDY TAYLOR**  
Executive Officer



**JOANNE PEARS**  
Project Manager



**GEMMA DAWSON**  
Senior Youth  
Worker



**BETHANY TAYLOR**  
Senior Youth  
Worker



**CLAIRE RAWLINS**  
Youth Worker



**SOPHIE TAYLOR**  
Youth Worker



**CLAIRE CARRUTHERS**  
Youth Support Worker



**BOBBY BENGE**  
Youth Worker

A big thank the volunteers on the Management team for their support and contributions to the successful running of the project; David Davies, Allison Hanshaw, Janet Hardy, Kina Saunders, Sheila Falkner & Paul Turner. An extra thanks to Janet for continuing to volunteer every Friday night in youth club, for the last 14 years.

We would also like to thank to the people of Seascale and Millom, for their continued support of the work we do. Also the regular donations we receive from members of the community, we couldn't do this without your support, for which we are truly grateful.

Lastly a big thank you to the organisations that have funded us over the last year and enabled us to continue to deliver quality youth work provision in Seascale and Millom.



FRANCIS C SCOTT CHARITABLE TRUST



**Shackles Off Youth & Community Project  
Charitable Incorporated Organisation (CIO)**

**Trustees' report and financial statements  
for the year ended 31 March 2023**

**robinson+co**

**Chartered Accountants**



## **Shackles Off Youth & Community Project**

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# **Shackles Off Youth & Community Project**

## **Report of the trustees for the year ended 31 March 2023**

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 4.

### **Structure, governance and management**

#### *Formation*

Shackles Off Youth & Community Project (the CIO) was formed in June 2021 and registered with the Charity Commission under number 1194802 on 15 June 2021.

The CIO was formed with a view to taking over the assets, liabilities and activities of Shackles Off, a charitable association. The transfer of assets, liabilities and responsibilities took place on 1 July 2021.

#### *Recruitment and appointment of trustees*

Seascale Methodist Church can nominate four trustees onto the Board which maintains the charities links with its beginnings. Additional trustees are recruited as and when required. The trustees meet bi-monthly to oversee the management of the CIO. The Executive Officer is Mandy Taylor

#### *Risk management*

The trustees have assessed the major strategic, business and operations risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

### **Objectives and activities**

#### *Objects*

The following objects of the CIO are for the public benefit in Copeland and carried out in an inclusive environment with a Christian ethos:

- 1) To act as a resource for young people by providing advice and assistance and organising programmes of a physical, educational and other activities as a means of:
  - (a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
  - (b) Advancing education;
  - (c) Relieving unemployment;
  - (d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons;
- 2) To relieve people who are in need by reason of their age, ill-health, disability, financial hardship or social circumstances in such ways as the trustees shall think fit.



## **Shackles Off Youth & Community Project**

### **Report of the trustees for the year ended 31 March 2023**

#### **Achievements and performance**

2022-23 was Shackles Off 14th year of operations in Seascale and the first full year of operations in Millom, following the delivery of the successful pilot the year before. This year through our youth led social action group we have branched out into the community more and engaged in partnership work with other community organisations. The purpose of this was to improve the intergenerational relationships within the local community and to showcase the young people in a positive light. Working in partnership with the local primary school was a reactive measure, to help support the number of young people and parents diagnosed with AUTISM and ADHD, which currently stands at 23% within the school. Overall across both delivery areas we have worked with 515 young people, this is an increase of 41% on last year. 47% of these young people have attended more than 4 sessions and 31% have attended more than 10 sessions. We have noticed an increase amongst both age groups in young people that are SEN and have EHCP's at school. This has not been officially recorded on our monitoring spreadsheets and we have added it moving forward, so we can measure this need. We have faced many challenges this year, particularly due to the vulnerability of the young people we are currently working with and have adapted our services to meet their needs.

There have been a few changes to the staff team over the year, Lauren, a long standing youth worker, left to relocate to Sussex and the youthwork manager Rachel left to return to her homeland in Ireland. They have been a big loss to the organisation, however we have been very fortunate with their replacements. Joanne Pears has 15 years experience in the youth sector with 11 being in supervisory/line management roles, as well as some academic role experience with apprentices at the local college. Joanne brings with her a wealth of knowledge and experience and has settled well into the team. She has been instrumental in establishing links and working relationships with both Millom Comprehensive school and 2 local primary schools. This culminated in the launch of the 'reconnected' project in partnership with Millom school, in which two of the senior youthworkers deliver. After a failed recruitment attempt in the summer we have now managed to recruit to the vacant youthworker role. We welcome Bobby Benghe who has vast experience in general youthwork, youth offending team, and outdoor education. We are also delighted that Bobby lives in the Millom community, which is something we have wanted for a long time. Having someone who understands the community they work in because they live there, is extremely important when trying to understand the challenges that they face.

We would like to thank to the people of Seascale and Millom, for their continued support of the work we do. Also the regular donations we receive from members of the community, we couldn't do this without your support, for which we are truly grateful. Lastly a big thank you to the organisations that have funded us over the last year and enabled us to continue to deliver quality youth work provision in Seascale and Millom.

#### **Financial review**

The surplus for the year amounted to £66,459. At 31 March 2023 the CIO had restricted funds of £75,517 and unrestricted funds of £37,957.

#### *Reserves policy*

The policy of the organisation on formation was to have 3 months of operating costs in reserves. As the organisation has grown the aim now is to hold 6 months in reserves.

#### **Plans for future periods**

This last year was a year of change for Shackles Off and the start of new beginnings. We moved out of our South Parade 'Drop In' centre in April 2022 into our temporary home in the Old vicarage 200 yards up the road. We are very thankful to the Carlisle Diocese for stepping in to provide temporary accommodation for us, without which we may have struggled to continue our delivery. Our New Build Youth & Community Centre Project has been 4 years in the conception. Shackles Off are excited that this year we secured funding from the Mid Copeland GDF community Partnership and have started to deliver phase 1 of this project.



## **Shackles Off Youth & Community Project**

### **Report of the trustees for the year ended 31 March 2023**

The 'new build' is to be sited on the Windscale Complex site in the old games room building adjacent to the tennis courts. Not for profit organisation SASRA has agreed to a 99 year lease on the land the 1950's prefab building currently stands on, this enabled us to seek funding for the replacement building.

Phase 1 started in January 2023 and we anticipate that phase 2 will commence later in the year when the last bits of funding are in place. We are very grateful to the support we have received from Mid Copeland GDF, in helping us realise our dream of owning our own purpose built Youth & Community Centre. We have also received support from the supply chain, in particular around the schedule of works. We are fortunate to have a project team of experienced professionals, 2 of which have recently retired from Sellafield, to oversee the delivery of the project. The project team is made up of Mandy & Joanne from Shackles Off and Volunteers; Steve Hall, Ian Richardson and Andy Lee. We would like to put on record our sincere thanks for the vast amount of volunteer hours and work they have put into this project so far, which will not only benefit Shackles Off, but the wider community.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



**D I Davies**  
**Trustee**

29 January 2024



## **Shackles Off Youth & Community Project**

### **Legal and administrative information**

<b>Charity number</b>	1194802
<b>Business address</b>	The Old Vicarage The Banks Seascale CA20 1QT
<b>Trustees</b>	D I Davies K L Saunders A J Hanshaw C P Turner S J Falkner
<b>Accountants</b>	robinson+co The Old Forge Beck Place Gosforth CA20 1AT

## **Shackles Off Youth & Community Project**

### **Independent examiner's report to the trustees on the unaudited financial statements of Shackles Off Youth & Community Project.**

I report on the accounts of Shackles Off Youth & Community Project for the year ended 31 March 2023 set out on pages 1 to 14.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts. The trustees consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

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 I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Mr Peter Ellwood FCA**

#### **Independent examiner**

robinson+co  
Chartered Accountants  
Oxford Chambers, New Oxford Street  
Workington  
CA14 2LR

29 January 2024

## Shackles Off Youth & Community Project

### Statement of financial activities

For the year ended 31 March 2023

		Unrestricted funds	Restricted funds	Year ended 31/03/23 Total	Period ended 31/03/22 Total
	Notes	£	£	£	£
<b>Income</b>					
Donations and legacies	2	19,471	215,070	234,541	99,914
Other income	3	1,814	-	1,814	1,188
Transfer from unregistered charity	3	-	-	-	44,765
<b>Total income</b>		<u>21,285</u>	<u>215,070</u>	<u>236,355</u>	<u>145,867</u>
<b>Expenditure</b>					
Charitable activities	4	22,000	147,896	169,896	98,853
Exceptional costs of charitable activities	4	(19,773)	19,773	-	-
<b>Total expenditure</b>		<u>2,227</u>	<u>167,669</u>	<u>169,896</u>	<u>98,853</u>
<b>Net income for the year</b>		19,058	47,401	66,459	47,014
Total funds brought forward		<u>18,899</u>	<u>28,115</u>	<u>47,014</u>	-
<b>Total funds carried forward</b>		<u>37,957</u>	<u>75,516</u>	<u>113,473</u>	<u>47,014</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 14 form an integral part of these financial statements.



## Shackles Off Youth & Community Project

### Balance sheet as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	22,276	-
<b>Current assets</b>			
Debtors	9	9,000	6,000
Cash at bank and in hand		84,528	43,849
		<u>93,528</u>	<u>49,849</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(2,330)</u>	<u>(2,835)</u>
<b>Net current assets</b>		91,198	47,014
<b>Net assets</b>		<u>113,474</u>	<u>47,014</u>
<b>Funds</b>	11		
Restricted income funds		75,517	28,115
Unrestricted income funds		37,957	18,899
<b>Total funds</b>		<u>113,474</u>	<u>47,014</u>

The financial statements were approved by the trustees on 29 January 2024 and signed on its behalf by

*David I Davies*

**D I Davies**  
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

## **Shackles Off Youth & Community Project**

### **Notes to financial statements for the year ended 31 March 2023**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

##### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and 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 (FRS 102) and the Charities Act 2011.

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

The financial statements are prepared in UK Sterling which is the functional currency of the entity.

##### **1.2. Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

##### **1.3. Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

##### **1.4. Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

#### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties - Straight line over 50 years once completed

#### 1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

## 2. Donations and legacies

	Unrestricted	Restricted	Year ended 31/03/23	Period ended 31/03/22
	£	£	£	£
Donations	2,665	-	2,665	4,001
1 in 100 club	3,124	-	3,124	2,154
Fundraising	1,907	-	1,907	86
Francis C Scott	2,700	12,300	15,000	15,000
Cumbria Community Foundation	-	5,000	5,000	13,741
Copeland Community Fund	-	50,174	50,174	22,500
Sellafield Ltd - NDA Project	-	23,155	23,155	22,000
Co-op	-	-	-	5,265
Northern Rail	-	-	-	500
South Whitehaven Youth Project	-	576	576	4,000
Tudor Trust	1,927	18,073	20,000	-
Hadfield	-	3,000	3,000	-
Grantscape - Walney Community Fund	-	9,000	9,000	-
Carlisle Diocese	3,948	-	3,948	-
Cumbria Alcohol Partnership	-	672	672	-
GDF-RWM (New build)	-	83,331	83,331	-
Western Fells Methodist Circuit	2,500	-	2,500	-
Cumbria County Council - HAF	-	1,278	1,278	-
Cumbria County Council	-	6,611	6,611	-
Phoenix Youth Project	700	1,900	2,600	-
Government grants (Covid)	-	-	-	10,667
	<u>19,471</u>	<u>215,070</u>	<u>234,541</u>	<u>99,914</u>



## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

#### 3. Other income

	Unrestricted funds £	Year ended 31/03/23 Total £	Period ended 31/03/22 Total £
Other income	600	600	200
Income from tuckshop	1,214	1,214	820
Gift aid	-	-	168
	<u>1,814</u>	<u>1,814</u>	<u>1,188</u>
Transfer from unregistered charity	-	-	44,765
	<u>1,814</u>	<u>1,814</u>	<u>45,953</u>

#### 4. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	Year ended 31/03/23 Total £	Period ended 31/03/22 Total £
Youth and community work	22,000	74,303	96,303	74,247
Millom - staffing and other restricted costs	-	73,593	73,593	24,606
Fund transfer	(19,773)	19,773	-	-
	<u>2,227</u>	<u>167,669</u>	<u>169,896</u>	<u>98,853</u>

#### 5. Costs of charitable activities - by activity

	Activities undertaken directly £	Year ended 31/03/23 Total £	Period ended 31/03/22 Total £
Youth and community work	96,303	96,303	74,247
Millom - staffing and other restricted costs	73,593	73,593	24,606
	<u>169,896</u>	<u>169,896</u>	<u>98,853</u>

## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

#### 6. Employees

Employment costs	Year ended 31/03/23 £	Year ended 31/03/23 £
Wages and salaries	114,720	64,636
Social security costs	2,436	1,101
Pension costs	1,825	1,713
Staff training and travel costs	1,535	2,195
	<u>120,516</u>	<u>69,645</u>

No employee received emoluments of more than £60,000 (2022 : None).

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year was as follows:

Year ended 31/03/23 Number	Period ended 31/03/22 Number
<u>8</u>	<u>7</u>

#### 7. Pension costs

The company operates a defined contribution pension scheme in respect of the its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	Year ended 31/03/23 £	Period ended 31/03/22 £
Pension charge	<u>1,825</u>	<u>1,713</u>

## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

8. Tangible fixed assets	Long leasehold property	
	£	Total £
<b>Cost</b>		
Additions	22,276	22,276
At 1 April 2022 and At 31 March 2023	22,276	22,276
<b>Net book values</b>		
At 31 March 2023	22,276	22,276
9. Debtors	31/03/23	31/03/22
	£	£
Prepayments and accrued income	9,000	6,000
10. Creditors: amounts falling due within one year	31/03/23	31/03/22
	£	£
Other creditors	788	1,335
Accruals and deferred income	1,542	1,500
	2,330	2,835



## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

#### 11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:			
Tangible fixed assets	-	63,558	63,558
Current assets	40,287	11,959	52,246
Current liabilities	(2,330)	-	(2,330)
	<u>37,957</u>	<u>75,517</u>	<u>113,474</u>

#### Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 March 2022 as represented by:			
Investment assets	-	-	-
Current assets	21,734	28,115	49,849
Current liabilities	(2,835)	-	(2,835)
	<u>18,899</u>	<u>28,115</u>	<u>47,014</u>

#### 12. Unrestricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Unrestricted Funds	<u>18,899</u>	<u>21,285</u>	<u>(2,227)</u>	<u>37,957</u>

#### Unrestricted funds - Previous period

	At 1 July 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Unrestricted Funds	<u>-</u>	<u>29,092</u>	<u>(10,193)</u>	<u>18,899</u>

## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

#### 13. Restricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Seascale staffing	1,070	56,977	(58,042)	5
Millom staffing	18,741	59,131	(73,593)	4,279
Youth work / other restricted funds	7,589	15,631	(16,206)	7,014
Christian work	656	-	(48)	608
Benevolent fund	59	-	(6)	53
New build project	-	83,331	(19,773)	63,558
	<u>28,115</u>	<u>215,070</u>	<u>(167,668)</u>	<u>75,517</u>

#### Restricted funds - previous period

	At 01 July 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Seascale staffing	-	51,485	(50,415)	1,070
Millom staffing	-	18,741	-	18,741
Youth work / other restricted funds	-	21,180	(13,591)	7,589
Christian work	-	704	(48)	656
Benevolent fund	-	59	-	59
Millom pilot	-	24,606	(24,606)	-
	<u>-</u>	<u>116,775</u>	<u>(88,660)</u>	<u>28,115</u>

#### Purposes of restricted funds

During the year the charity received funding of £56,977 from various sources toward the cost of staffing at the Seascale site, costs of £58,042 were incurred, the balance of £5 was carried forward (Amount brought forward from the period ended 31 March 2022 was £1,070).

The charity received funding of £59,131 from various sources toward the cost of staffing at the Millom site, costs of £73,593 were incurred, the balance of £4,279 was carried forward (Amount brought forward from the period ended 31 March 2022 was £18,741)

The charity received funding of £15,631 from various sources toward the cost of youth workers, costs of £16,206 were incurred, the balance of £608 was carried forward (Amount brought forward from the period ended 31 March 2022 was £7,589)

The charity received a grant of £83,331 from GDF-RWM for the building of the new base, costs of £19,773 were incurred, so the balance carried forward is £63,558.

**Shackles Off Youth & Community Project**  
**Charitable Incorporated Organisation (CIO)**

**Trustees' report and financial statements**  
**for the year ended 31 March 2023**

**robinson+co**

**Chartered Accountants**



## **Shackles Off Youth & Community Project**

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# **Shackles Off Youth & Community Project**

## **Report of the trustees for the year ended 31 March 2023**

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 4.

### **Structure, governance and management**

#### *Formation*

Shackles Off Youth & Community Project (the CIO) was formed in June 2021 and registered with the Charity Commission under number 1194802 on 15 June 2021.

The CIO was formed with a view to taking over the assets, liabilities and activities of Shackles Off, a charitable association. The transfer of assets, liabilities and responsibilities took place on 1 July 2021.

#### *Recruitment and appointment of trustees*

Seascale Methodist Church can nominate four trustees onto the Board which maintains the charities links with its beginnings. Additional trustees are recruited as and when required. The trustees meet bi-monthly to oversee the management of the CIO. The Executive Officer is Mandy Taylor

#### *Risk management*

The trustees have assessed the major strategic, business and operations risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

### **Objectives and activities**

#### *Objects*

The following objects of the CIO are for the public benefit in Copeland and carried out in an inclusive environment with a Christian ethos:

- 1) To act as a resource for young people by providing advice and assistance and organising programmes of a physical, educational and other activities as a means of:
  - (a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
  - (b) Advancing education;
  - (c) Relieving unemployment;
  - (d) Providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons;
- 2) To relieve people who are in need by reason of their age, ill-health, disability, financial hardship or social circumstances in such ways as the trustees shall think fit.



## **Shackles Off Youth & Community Project**

### **Report of the trustees for the year ended 31 March 2023**

#### **Achievements and performance**

2022-23 was Shackles Off 14th year of operations in Seascale and the first full year of operations in Millom, following the delivery of the successful pilot the year before. This year through our youth led social action group we have branched out into the community more and engaged in partnership work with other community organisations. The purpose of this was to improve the intergenerational relationships within the local community and to showcase the young people in a positive light. Working in partnership with the local primary school was a reactive measure, to help support the number of young people and parents diagnosed with AUTISM and ADHD, which currently stands at 23% within the school. Overall across both delivery areas we have worked with 515 young people, this is an increase of 41% on last year. 47% of these young people have attended more than 4 sessions and 31% have attended more than 10 sessions. We have noticed an increase amongst both age groups in young people that are SEN and have EHCP's at school. This has not been officially recorded on our monitoring spreadsheets and we have added it moving forward, so we can measure this need. We have faced many challenges this year, particularly due to the vulnerability of the young people we are currently working with and have adapted our services to meet their needs.

There have been a few changes to the staff team over the year, Lauren, a long standing youth worker, left to relocate to Sussex and the youthwork manager Rachel left to return to her homeland in Ireland. They have been a big loss to the organisation, however we have been very fortunate with their replacements. Joanne Pears has 15 years experience in the youth sector with 11 being in supervisory/line management roles, as well as some academic role experience with apprentices at the local college. Joanne brings with her a wealth of knowledge and experience and has settled well into the team. She has been instrumental in establishing links and working relationships with both Millom Comprehensive school and 2 local primary schools. This culminated in the launch of the 'reconnected' project in partnership with Millom school, in which two of the senior youthworkers deliver. After a failed recruitment attempt in the summer we have now managed to recruit to the vacant youthworker role. We welcome Bobby Benghe who has vast experience in general youthwork, youth offending team, and outdoor education. We are also delighted that Bobby lives in the Millom community, which is something we have wanted for a long time. Having someone who understands the community they work in because they live there, is extremely important when trying to understand the challenges that they face.

We would like to thank to the people of Seascale and Millom, for their continued support of the work we do. Also the regular donations we receive from members of the community, we couldn't do this without your support, for which we are truly grateful. Lastly a big thank you to the organisations that have funded us over the last year and enabled us to continue to deliver quality youth work provision in Seascale and Millom.

#### **Financial review**

The surplus for the year amounted to £66,459. At 31 March 2023 the CIO had restricted funds of £75,517 and unrestricted funds of £37,957.

#### *Reserves policy*

The policy of the organisation on formation was to have 3 months of operating costs in reserves. As the organisation has grown the aim now is to hold 6 months in reserves.

#### **Plans for future periods**

This last year was a year of change for Shackles Off and the start of new beginnings. We moved out of our South Parade 'Drop In' centre in April 2022 into our temporary home in the Old vicarage 200 yards up the road. We are very thankful to the Carlisle Diocese for stepping in to provide temporary accommodation for us, without which we may have struggled to continue our delivery. Our New Build Youth & Community Centre Project has been 4 years in the conception. Shackles Off are excited that this year we secured funding from the Mid Copeland GDF community Partnership and have started to deliver phase 1 of this project.



## **Shackles Off Youth & Community Project**

### **Report of the trustees for the year ended 31 March 2023**

The 'new build' is to be sited on the Windscale Complex site in the old games room building adjacent to the tennis courts. Not for profit organisation SASRA has agreed to a 99 year lease on the land the 1950's prefab building currently stands on, this enabled us to seek funding for the replacement building.

Phase 1 started in January 2023 and we anticipate that phase 2 will commence later in the year when the last bits of funding are in place. We are very grateful to the support we have received from Mid Copeland GDF, in helping us realise our dream of owning our own purpose built Youth & Community Centre. We have also received support from the supply chain, in particular around the schedule of works. We are fortunate to have a project team of experienced professionals, 2 of which have recently retired from Sellafield, to oversee the delivery of the project. The project team is made up of Mandy & Joanne from Shackles Off and Volunteers; Steve Hall, Ian Richardson and Andy Lee. We would like to put on record our sincere thanks for the vast amount of volunteer hours and work they have put into this project so far, which will not only benefit Shackles Off, but the wider community.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



**D I Davies**  
**Trustee**

29 January 2024

## **Shackles Off Youth & Community Project**

### **Legal and administrative information**

<b>Charity number</b>	1194802
<b>Business address</b>	The Old Vicarage The Banks Seascale CA20 1QT
<b>Trustees</b>	D I Davies K L Saunders A J Hanshaw C P Turner S J Falkner
<b>Accountants</b>	robinson+co The Old Forge Beck Place Gosforth CA20 1AT

## **Shackles Off Youth & Community Project**

### **Independent examiner's report to the trustees on the unaudited financial statements of Shackles Off Youth & Community Project.**

I report on the accounts of Shackles Off Youth & Community Project for the year ended 31 March 2023 set out on pages 1 to 14.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts. The trustees consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

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 I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Mr Peter Ellwood FCA**

#### **Independent examiner**

robinson+co  
Chartered Accountants  
Oxford Chambers, New Oxford Street  
Workington  
CA14 2LR

29 January 2024



## Shackles Off Youth & Community Project

### Statement of financial activities

For the year ended 31 March 2023

		Unrestricted funds	Restricted funds	Year ended 31/03/23 Total	Period ended 31/03/22 Total
	Notes	£	£	£	£
<b>Income</b>					
Donations and legacies	2	19,471	215,070	234,541	99,914
Other income	3	1,814	-	1,814	1,188
Transfer from unregistered charity	3	-	-	-	44,765
<b>Total income</b>		<u>21,285</u>	<u>215,070</u>	<u>236,355</u>	<u>145,867</u>
<b>Expenditure</b>					
Charitable activities	4	22,000	147,896	169,896	98,853
Exceptional costs of charitable activities	4	(19,773)	19,773	-	-
<b>Total expenditure</b>		<u>2,227</u>	<u>167,669</u>	<u>169,896</u>	<u>98,853</u>
<b>Net income for the year</b>		19,058	47,401	66,459	47,014
Total funds brought forward		<u>18,899</u>	<u>28,115</u>	<u>47,014</u>	-
<b>Total funds carried forward</b>		<u>37,957</u>	<u>75,516</u>	<u>113,473</u>	<u>47,014</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 14 form an integral part of these financial statements.

## Shackles Off Youth & Community Project

### Balance sheet as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	22,276	-
<b>Current assets</b>			
Debtors	9	9,000	6,000
Cash at bank and in hand		84,528	43,849
		<u>93,528</u>	<u>49,849</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(2,330)</u>	<u>(2,835)</u>
<b>Net current assets</b>		91,198	47,014
<b>Net assets</b>		<u>113,474</u>	<u>47,014</u>
<b>Funds</b>	11		
Restricted income funds		75,517	28,115
Unrestricted income funds		37,957	18,899
<b>Total funds</b>		<u>113,474</u>	<u>47,014</u>

The financial statements were approved by the trustees on 29 January 2024 and signed on its behalf by

*David I Davies*

**D I Davies**  
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

## **Shackles Off Youth & Community Project**

### **Notes to financial statements for the year ended 31 March 2023**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

##### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and 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 (FRS 102) and the Charities Act 2011.

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

The financial statements are prepared in UK Sterling which is the functional currency of the entity.

##### **1.2. Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

##### **1.3. Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

##### **1.4. Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.



## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

#### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties - Straight line over 50 years once completed

#### 1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

## 2. Donations and legacies

	Unrestricted	Restricted	Year ended 31/03/23	Period ended 31/03/22
	£	£	£	£
Donations	2,665	-	2,665	4,001
1 in 100 club	3,124	-	3,124	2,154
Fundraising	1,907	-	1,907	86
Francis C Scott	2,700	12,300	15,000	15,000
Cumbria Community Foundation	-	5,000	5,000	13,741
Copeland Community Fund	-	50,174	50,174	22,500
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Co-op	-	-	-	5,265
Northern Rail	-	-	-	500
South Whitehaven Youth Project	-	576	576	4,000
Tudor Trust	1,927	18,073	20,000	-
Hadfield	-	3,000	3,000	-
Grantscape - Walney Community Fund	-	9,000	9,000	-
Carlisle Diocese	3,948	-	3,948	-
Cumbria Alcohol Partnership	-	672	672	-
GDF-RWM (New build)	-	83,331	83,331	-
Western Fells Methodist Circuit	2,500	-	2,500	-
Cumbria County Council - HAF	-	1,278	1,278	-
Cumbria County Council	-	6,611	6,611	-
Phoenix Youth Project	700	1,900	2,600	-
Government grants (Covid)	-	-	-	10,667
	<u>19,471</u>	<u>215,070</u>	<u>234,541</u>	<u>99,914</u>

## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

#### 3. Other income

	Unrestricted funds £	Year ended 31/03/23 Total £	Period ended 31/03/22 Total £
Other income	600	600	200
Income from tuckshop	1,214	1,214	820
Gift aid	-	-	168
	<u>1,814</u>	<u>1,814</u>	<u>1,188</u>
Transfer from unregistered charity	-	-	44,765
	<u>1,814</u>	<u>1,814</u>	<u>45,953</u>

#### 4. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	Year ended 31/03/23 Total £	Period ended 31/03/22 Total £
Youth and community work	22,000	74,303	96,303	74,247
Millom - staffing and other restricted costs	-	73,593	73,593	24,606
Fund transfer	(19,773)	19,773	-	-
	<u>2,227</u>	<u>167,669</u>	<u>169,896</u>	<u>98,853</u>

#### 5. Costs of charitable activities - by activity

	Activities undertaken directly £	Year ended 31/03/23 Total £	Period ended 31/03/22 Total £
Youth and community work	96,303	96,303	74,247
Millom - staffing and other restricted costs	73,593	73,593	24,606
	<u>169,896</u>	<u>169,896</u>	<u>98,853</u>

## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

#### 6. Employees

Employment costs	Year ended 31/03/23 £	Year ended 31/03/23 £
Wages and salaries	114,720	64,636
Social security costs	2,436	1,101
Pension costs	1,825	1,713
Staff training and travel costs	1,535	2,195
	<u>120,516</u>	<u>69,645</u>

No employee received emoluments of more than £60,000 (2022 : None).

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year was as follows:

Year ended 31/03/23 Number	Period ended 31/03/22 Number
<u>8</u>	<u>7</u>

#### 7. Pension costs

The company operates a defined contribution pension scheme in respect of the its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	Year ended 31/03/23 £	Period ended 31/03/22 £
Pension charge	<u>1,825</u>	<u>1,713</u>



## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

8. Tangible fixed assets	Long leasehold property	
	£	Total £
<b>Cost</b>		
Additions	22,276	22,276
At 1 April 2022 and At 31 March 2023	22,276	22,276
<b>Net book values</b>		
At 31 March 2023	22,276	22,276
9. Debtors	31/03/23	31/03/22
	£	£
Prepayments and accrued income	9,000	6,000
10. Creditors: amounts falling due within one year	31/03/23	31/03/22
	£	£
Other creditors	788	1,335
Accruals and deferred income	1,542	1,500
	2,330	2,835

## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

#### 11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:			
Tangible fixed assets	-	63,558	63,558
Current assets	40,287	11,959	52,246
Current liabilities	(2,330)	-	(2,330)
	<u>37,957</u>	<u>75,517</u>	<u>113,474</u>

#### Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 March 2022 as represented by:			
Investment assets	-	-	-
Current assets	21,734	28,115	49,849
Current liabilities	(2,835)	-	(2,835)
	<u>18,899</u>	<u>28,115</u>	<u>47,014</u>

#### 12. Unrestricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Unrestricted Funds	<u>18,899</u>	<u>21,285</u>	<u>(2,227)</u>	<u>37,957</u>

#### Unrestricted funds - Previous period

	At 1 July 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Unrestricted Funds	<u>-</u>	<u>29,092</u>	<u>(10,193)</u>	<u>18,899</u>

## Shackles Off Youth & Community Project

### Notes to financial statements for the year ended 31 March 2023

#### 13. Restricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
Seascale staffing	1,070	56,977	(58,042)	5
Millom staffing	18,741	59,131	(73,593)	4,279
Youth work / other restricted funds	7,589	15,631	(16,206)	7,014
Christian work	656	-	(48)	608
Benevolent fund	59	-	(6)	53
New build project	-	83,331	(19,773)	63,558
	<u>28,115</u>	<u>215,070</u>	<u>(167,668)</u>	<u>75,517</u>

#### Restricted funds - previous period

	At 01 July 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Seascale staffing	-	51,485	(50,415)	1,070
Millom staffing	-	18,741	-	18,741
Youth work / other restricted funds	-	21,180	(13,591)	7,589
Christian work	-	704	(48)	656
Benevolent fund	-	59	-	59
Millom pilot	-	24,606	(24,606)	-
	<u>-</u>	<u>116,775</u>	<u>(88,660)</u>	<u>28,115</u>

#### Purposes of restricted funds

During the year the charity received funding of £56,977 from various sources toward the cost of staffing at the Seascale site, costs of £58,042 were incurred, the balance of £5 was carried forward (Amount brought forward from the period ended 31 March 2022 was £1,070).

The charity received funding of £59,131 from various sources toward the cost of staffing at the Millom site, costs of £73,593 were incurred, the balance of £4,279 was carried forward (Amount brought forward from the period ended 31 March 2022 was £18,741)

The charity received funding of £15,631 from various sources toward the cost of youth workers, costs of £16,206 were incurred, the balance of £608 was carried forward (Amount brought forward from the period ended 31 March 2022 was £7,589)

The charity received a grant of £83,331 from GDF-RWM for the building of the new base, costs of £19,773 were incurred, so the balance carried forward is £63,558.