

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

Trustees' report and financial statements
for the year ended 31 March 2025

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 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. 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.

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 Cumberland 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.

Achievements and performance

The 2024-2025 year marked the 17th year of Shackles Off operating in Seascale and the 4th year of delivery in Millom. Throughout the year, the charity placed a strong emphasis on community involvement and social action, supporting young people to become active, confident, and contributing members of their local communities.

A continued priority has been youth-led provision, with the overall aim of building confidence, independence, and a sense of ownership among the young people we support. Shackles Off remains committed to providing a safe, non-judgemental environment where young people feel able to express themselves freely, engage in healthy discussion, and explore current and sometimes controversial issues. We believe that offering a safe space for open dialogue supports young people's personal development, broadens their horizons, and encourages respect for perspectives beyond their own.

Shackles Off Youth & Community Project

Report of the trustees for the year ended 31 March 2025

During the year, Shackles Off worked with 321 individual young people, highlighting the growing need for accessible youth services within rural communities. This year, we also introduced enhanced monitoring to record the number of young people identified as having special educational needs and disabilities (SEND). Currently, 32 young people are formally recorded within this category. In addition, a significant number of young people have been identified by professionals as presenting behaviours consistent with the autism spectrum and are awaiting formal diagnosis. These young people are receiving early help and targeted support in the interim.

The introduction of SEND monitoring has enabled the organisation to ensure that appropriate staffing levels and support arrangements are in place, reinforcing Shackles Off's commitment to being inclusive and responsive to the needs of all young people accessing our services.

During 2024-2025, Hensingham ARLFC secured funding to pilot youth work provision in the Hensingham area and contracted Shackles Off to deliver this service for a 12-month period, ending in September 2025. Early feedback and engagement levels have been very positive, and it is hoped that this provision will continue beyond the pilot phase, as it is clearly addressing an identified gap in local youth services.

Progress on Phase 2 of the Shackles Off new build project has experienced further delays due to unforeseen issues relating to the foundations. As a result, the main build is now forecast to commence in August 2025. All funders have been kept informed and have formally agreed to extend funding timescales to accommodate these delays.

The Trustees remain confident that Shackles Off continues to deliver high-quality, responsive youth provision and to adapt effectively to both emerging needs and external challenges.

Financial review

The surplus for the year amounted to £14,929 (2024 : £147,723). At 31 March 2025 the CIO had restricted funds of £185,383 (2024 : £166,126) and unrestricted funds of £90,743 (2024 : £95,071).

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

We secured the final bits of funding and are extremely grateful to GDF-Mid Copeland Community Partnership, who have been the main funder for the project. We would also like to thank Copeland Community fund for funding the remaining £150K of the £640K Project.

The site is now ready for the foundations and build, which was scheduled to start in May/June 2024. However, due to delays this has now moved to a start date of March 2025.

Shackles Off Youth & Community Project

Report of the trustees for the year ended 31 March 2025

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



**A Lee
Trustee**

27th January 2026

Shackles Off Youth & Community Project

Legal and administrative information

Charity number	1194802
Business address	The Old Vicarage The Banks Seascale CA20 1QT
Trustees	A J Hanshaw S J Falkner J A Hardy A Lee W Kilworth-Mason
Accountants	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 2025 set out on pages 1 to 15.

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
The Old Forge, Beck Place
Gosforth
CA20 1AT

27th January 2026

Shackles Off Youth & Community Project

Statement of financial activities

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Income					
Donations and legacies	2	3,146	216,959	220,105	326,619
Other income	3	486	-	486	575
Transfer between funds	3	13,768	-	13,768	63,441
Total income		<u>17,400</u>	<u>216,959</u>	<u>234,359</u>	<u>390,635</u>
Expenditure					
Charitable activities	4	21,728	183,934	205,662	179,471
Transfer between funds	4	-	13,768	13,768	63,441
Total expenditure		<u>21,728</u>	<u>197,702</u>	<u>219,430</u>	<u>242,912</u>
Net income/(expenditure) for the year		<u>(4,328)</u>	<u>19,257</u>	<u>14,929</u>	<u>147,723</u>
Total funds brought forward		95,071	166,126	261,197	113,474
Total funds carried forward		<u>90,743</u>	<u>185,383</u>	<u>276,126</u>	<u>261,197</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 15 form an integral part of these financial statements.

Shackles Off Youth & Community Project

Balance sheet as at 31 March 2025

	Notes	2025	2024
	£	£	£
Fixed assets			
Tangible assets	8	99,485	85,717
Current assets			
Debtors	9	7,671	3,948
Cash at bank and in hand		174,755	176,137
		<u>182,426</u>	<u>180,085</u>
Creditors: amounts falling due within one year	10	(5,785)	(4,605)
Net current assets		<u>176,641</u>	<u>175,480</u>
Net assets		<u>276,126</u>	<u>261,197</u>
Funds	11		
Restricted income funds		185,383	166,126
Unrestricted income funds		90,743	95,071
Total funds		<u>276,126</u>	<u>261,197</u>

The financial statements were approved by the trustees on 27th January 2026 and signed on its behalf by



A Lee
Trustee

Shackles Off Youth & Community Project

Notes to financial statements for the year ended 31 March 2025

1. Accounting policies

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

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.

1.5. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

Notes to financial statements
for the year ended 31 March 2025

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:

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

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Donations	1,450	-	1,450	3,234
1 in 100 club	1,036	-	1,036	1,353
Fundraising	660	-	660	2,333
Francis C Scott	-	16,500	16,500	16,000
Cumbria Community Foundation	-	10,197	10,197	16,682
Copeland Community Fund	-	51,967	51,967	50,173
Sellafield Ltd - NDA Project	-	23,155	23,155	23,155
Phoenix YP	-	1,275	1,275	-
UK Youth	-	23,000	23,000	-
Tudor Trust	-	20,000	20,000	20,000
Hadfield	-	3,250	3,250	-
Grantscape - Walney Community Fund	-	-	-	9,000
Carlisle Diocese	-	-	-	3,948
Cumbria Alcohol Partnership	-	1,912	1,912	-
GDF-RWM (New build)	-	7,816	7,816	150,000
Energy Coast West BECBC Kickstart	-	1,000	1,000	-
Cumbria County Council - HAF	-	12,729	12,729	11,592
Hensingham ARLFC	-	24,158	24,158	-
Garfield Weston	-	20,000	20,000	-
Cumberland Council	-	-	-	8,800
Northern Rail	-	-	-	35
GDF - RWM South Copeland CIF	-	-	-	9,995
	3,146	216,959	220,105	326,619

Shackles Off Youth & Community Project

Notes to financial statements for the year ended 31 March 2025

3. Other income

Unrestricted funds	2025 Total	2024 Total
£	£	£
Income from tuckshop	486	575
Fund transfer	486 13,768	575 63,441
	14,254	64,016

4. Costs of charitable activities - by fund type

Unrestricted funds	Restricted funds	2025 Total	2024 Total
£	£	£	£
Youth and community work	21,728	122,217	94,189
Millom - staffing and other restricted costs	-	83,445	85,282
Fund transfer	-	13,768	63,441
	21,728	219,430	242,912

5. Costs of charitable activities - by activity

Activities undertaken directly	2025 Total	2024 Total
£	£	£
Youth and community work	122,217	94,189
Millom - staffing and other restricted costs	83,445	85,282
Exceptional costs of charitable activities	13,768	63,441
	219,430	242,912

Shackles Off Youth & Community Project

Notes to financial statements
for the year ended 31 March 2025

6. Employees

Employment costs

	2025	2024
	£	£
Wages and salaries	132,932	114,292
Social security costs	4,100	1,794
Pension costs	5,070	1,794
Staff training and travel costs	4,039	2,638
	<u>146,141</u>	<u>120,518</u>

No employee received emoluments of more than £60,000 (2024 : None).

Number of employees

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

	2025	2024
Number	Number	Number
	<u>10</u>	<u>9</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:

	2025	2024
	£	£
Pension charge	<u>5,070</u>	<u>1,794</u>

8. Tangible fixed assets

	Long leasehold property	Total
	£	£
Cost		
At 1 April 2024	85,717	85,717
Additions	13,768	13,768
At 31 March 2025	<u>99,485</u>	<u>99,485</u>
Net book values		
At 31 March 2025	<u>99,485</u>	<u>99,485</u>
At 31 March 2024	<u>85,717</u>	<u>85,717</u>

Shackles Off Youth & Community Project

Notes to financial statements for the year ended 31 March 2025

9. Debtors

	2025 £	2024 £
Prepayments and accrued income	7,671	3,948

10. Creditors: amounts falling due within one year

Other creditors	2,353	1,431
Accruals and deferred income	3,432	3,174
	5,785	4,605

11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2025 as represented by:			
Tangible fixed assets	-	99,485	99,485
Current assets	94,175	88,251	182,426
Current liabilities	(3,432)	(2,353)	(5,785)
	90,743	185,383	276,126

Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 March 2024 as represented by:			
Tangible fixed assets	-	85,717	85,717
Current assets	99,676	80,409	180,085
Current liabilities	(4,605)		(4,605)
	95,071	166,126	261,197

Shackles Off Youth & Community Project

**Notes to financial statements
for the year ended 31 March 2025**

12. Unrestricted funds

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	At 31 March 2025 £
Unrestricted Funds	95,071	17,400	(21,728)	90,743

Unrestricted funds - Previous period

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	At 31 March 2024 £
Unrestricted Funds	37,957	78,859	(21,745)	95,071

Shackles Off Youth & Community Project

Notes to financial statements for the year ended 31 March 2025

13. Restricted funds

	At 01 April 2024 £	Incoming resources £	Outgoing resources £	At 31 March 2025 £
Seascale staffing	168	68,863	(58,810)	10,221
Millom staffing	5,621	72,085	(75,383)	2,323
Youth work / other restricted funds	6,050	36,979	(26,693)	16,336
Christian work	392	-	(48)	344
Benevolent fund	53	-	(19)	34
New build project	150,117	7,816	(13,768)	144,165
Millom Restricted	3,725	7,058	(9,603)	1,180
Hensingham staffing	-	24,158	(13,378)	10,780
	<u>166,126</u>	<u>216,959</u>	<u>(197,702)</u>	<u>185,383</u>

Restricted funds - previous period

	At 01 April 2023 £	Incoming resources £	Outgoing resources £	At 31 March 2024 £
Seascale staffing	5	57,109	(56,946)	168
Millom staffing	4,279	70,461	(69,119)	5,621
Youth work / other restricted funds	7,014	14,637	(15,601)	6,050
Christian work	608	-	(216)	392
Benevolent fund	53	-	-	53
New build project	63,558	150,000	(63,441)	150,117
Millom Restricted	-	19,569	(15,844)	3,725
	<u>75,517</u>	<u>311,776</u>	<u>(221,167)</u>	<u>166,126</u>

Purposes of restricted funds

During the year the charity received funding of £68,863 from various sources toward the cost of staffing at the Seascale site, costs of £58,810 were incurred, the balance of £10,221 was carried forward (Amount brought forward from the year ended 31 March 2024 was £168).

The charity received funding of £72,085 from various sources toward the cost of staffing at the Millom site, costs of £75,383 were incurred, the balance of £2,323 was carried forward (Amount brought forward from the year ended 31 March 2024 was £5,621)

The charity received funding of £36,979 from various sources toward the cost of youth workers and other expenses, costs of £26,693 were incurred, the balance of £16,336 was carried forward (Amount brought forward from the year ended 31 March 2024 was £6,050)

The charity has incurred costs of £48 relating to Christian work, the balance of £344 was carried forward (Amount brought forward from the year ended 31 March 2024 was £392)

Shackles Off Youth & Community Project

Notes to financial statements for the year ended 31 March 2025

The charity has incurred costs of £19 relating to the Benevolent fund. the balance of £35 was carried forward.
The amount carried forward was £53.

The charity received a grant of £7,816 from GDF-RWM for the building of the new base, costs of £13,768 were incurred, so the balance carried forward is £144,165. The amount brought forward from 2024 was £150,117.

The charity recieved funding of £7,058 from various sources toward the day to day running of the Millom branch, costs were incurred of £9,603, the balance of £1,180 was carried forward. The amount brought forward from 2024 was £3,725.

During the year the charity received funding of £24,158 from various sources toward the cost of staffing at the Hensinhham, costs of £13,378 were incurred, the balance of £10,780 was carried forward.