

**REGISTERED CHARITY NUMBER: 1142621**

**SHABANG INCLUSIVE LEARNING**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2022**

**SHABANG INCLUSIVE LEARNING**  
**YEAR ENDED 31 MARCH 2022**  
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# SHABANG INCLUSIVE LEARNING

YEAR ENDED 31 MARCH 2022

## REPORT OF THE TRUSTEES

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31<sup>st</sup> March 2022.

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number:	1142621
Principal Address:	Old Providence Chapel Hollins Row Slaithwaite Huddersfield West Yorkshire HD7 5LA
Trustees:	Amanda Drennan (Chair) Erika Farey (Treasurer) Barry Pavier (Secretary) Katie Whittaker Farida Flaye (Appointed 1 <sup>st</sup> February 2022)
Principal Staff:	Kim Reuter Russell Elias
Independent Examiner:	D J Brownhill FCA FMAAT Integra Advisers LLP Accountants 1 Westleigh Hall Wakefield Road Denby Dale Huddersfield HD8 8QJ
Bankers:	Lloyds TSB Bank plc 1 Westgate Huddersfield HD1 2DN

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

The organisation is a registered Charity; the governing document is a Trust Deed dated 28 June 2011. The organisation is managed by the Trustees. The Trustees manage the Charity and its staff. The principal staff are appointed by the Trustees to manage the day to day operations of the Charity.

#### Recruitment, Appointment, Training and Induction of Trustees

Trustees are appointed in accordance with the Trust Deed. One third of the Trustees will retire by rotation at each annual general meeting, and if eligible, they can offer themselves for re-election. New Trustees will be selected from suitably qualified individuals in the arts industry, and will be appropriately trained and instructed by the existing Trustees.

# **SHABANG INCLUSIVE LEARNING**

**YEAR ENDED 31 MARCH 2022**

## **REPORT OF THE TRUSTEES (cont'd)**

### **Organisational Structure**

The Board of Trustees is well established with efficient and fruitful working relationships. The Trustees meet quarterly to manage the Charity's affairs. All members of the Board of Trustees give their time and service voluntarily and receive no benefits from the Charity.

### **Related Parties**

The charity operates from premises owned by Mr Russell Elias and Ms Kim Reuter – Old Providence Chapel (known as The Chapel), Hollins Row, Slaithwaite, Huddersfield, HD7 5LA

Mr Elias and Ms Reuter are responsible for the management of the premises used by Shabang Inclusive Learning.

Shabang Inclusive Learning (SIL) rents the premises from Mr Elias and Ms Reuter on a 30 year lease basis. SIL is a charity (no 1142621) and is responsible for the day to day running of the premises on behalf of the trustees of SIL.

Shabang Theatre Adventures (STA) has been operating for approximately 25 years as a business partnership between Kim Reuter and Russell Elias, who are the principal staff members of Shabang Inclusive Learning. As a consequence Shabang Inclusive Learning was registered as a charity on the 28 June 2011. STA provides staffing and other services to Shabang Inclusive Learning.

### **Risk Management**

The Trustees have a risk management strategy which comprises a review of the major risks to which the Charity is exposed. Systems or procedures have been established to mitigate the risks the Charity faces as appropriate.

Much of the Charity's work is with children. The Charity therefore places a high level of importance on ensuring that adequate procedures are in place in respect of the vetting of all employees, workers and volunteers. The Charity has an appropriate level of insurance in place.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

The objective of the Charity is to advance the education and appreciation of the public in the arts, in particular among people with special educational needs, through the provision of workshops, performances and by such other means as the Trustees may determine. In the opinion of the Trustees, the aims and objectives of the Charity fall within the terms of Public Benefit in Section 4 of the Charities Act 2011.

### **Significant Activities**

The principal activities of the charity during the period were to:-

- To create a supportive community which caters for the needs of families with a child with additional needs.
- To deliver high quality arts events, workshops and training sessions.
- To support, promote and provide training, volunteering and placement opportunities in the arts for young people with additional needs.
- To provide a sustainable working environment for participatory arts.

## SHABANG INCLUSIVE LEARNING

YEAR ENDED 31 MARCH 2022

### REPORT OF THE TRUSTEES (cont'd)

#### The year in review

During 2021-22 Shabang Inclusive Learning was able to open up to our families with a child with additional needs after the Covid-19 critical period. It was a successful year as:

- The organisation continued to flourish and we made positive steps towards future developments and sustainability,
- We continued the restoration and refurbishment of the Chapel completing Phase 1, and
- We opened our doors again, in a tentative and safe way, and welcomed families back to enjoy a programme of activities.

The first phased development of the Chapel saw us open up for outside activities on a small scale during the summer of 2021. The completed garden areas gave us:

- A safe and secure play area opening up from the interior space with bi-folding doors, a soft artificial grassed floor with a range of multi-sensory toys,
- The garden area is fully wheelchair accessible with lawns and flower beds, different seating areas, a sensory planted area, a wildlife pond, a fire pit and allotment area.

During the summer, we ran a series of outdoor activities with limited numbers to keep everyone safe, this included:

- Sensory outdoor play sessions for under 5's,
- Gardening tasks with our volunteers,
- Singing and signing sessions around the fire pit in the evening, and
- Creative arts, crafts and photography sessions for older participants.

At the beginning of the autumn period we began to operate inside the new Chapel phases completed during Phase 1. Gwennie's room, was used for sessional work and arts and crafts activities. In the Pink, was used for informal sessions with parents and carers and for cinema nights for older young people, we continued to use the outdoor space when the weather allowed. We had loads of positive feedback from parents and children who had missed the opportunity to get together and socialise. The sessions and activities continued through into the winter and spring and as demand was high we split groups in half offering fortnightly slots to accommodate everyone. We ran groups on a weekly basis as follows:

- Up Club – a drama group for children and young adults with Down Syndrome,
- Little Tiddlers – a singing and signing session for pre-school children,
- Pick 'n' Mix – an activity session for children aged 5-9 years.

#### FINANCIAL REVIEW

##### Fundraising

The organization is in a healthy financial position – we were lucky to attract funding support during the Covid-19 pandemic period which meant that all staff and freelancers continued to be part of the Shabang team.

We were successful in attracting funding to run activities during this year from BBC Children in Need, Skipton Building Society, KMC Short Breaks, Arts Council England and One Community.

We were also successful in continuing to fundraise for staged developments for restoring the Chapel – the Clothworkers Foundation enabled us to fit our bespoke kitchen and catering area, Historic England continued their support by funding the refurbishment of the roof.

We also attracted a significant amount through the generous donations of families and local businesses.

## SHABANG INCLUSIVE LEARNING

YEAR ENDED 31 MARCH 2022

### REPORT OF THE TRUSTEES (cont'd)

#### Reserves Policy

The charity's reserves policy is to maintain sufficient reserves to cover at least 2 months expenditure. The reserves are needed to meet the working capital requirements of the Charity and the Trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a delay or small reduction in the funding received.


The target free reserves based on expenditure for the period ended 31 March 2022, would be £16,185. The unrestricted reserves at 31 March 2022 were £501,043, of which £368,776 were fixed assets. The balance of reserves of £132,267 of which all are unrestricted funds.

#### FUTURE DEVELOPMENTS

##### Plans for the Immediate Future

We are planning to open up completely during 2022-23 and are very excited to develop a program of activities to support and engage again with families who have a child with additional needs. We have ideas for new projects in response to feedback from participants, parents and carers to cater specifically for a gap in our provision for underrepresented age groups.

Approved by order of the trustees on .....12.12.2022 and signed on their behalf by



Amanda Drennan (Chair)

## SHABANG INCLUSIVE LEARNING

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHABANG INCLUSIVE LEARNING

I report on the accounts of the Charity for the year ended 31 March 2022 which are set out on pages 8 to 12.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act ; and
- To state whether particular matters have come to my attention.
- 

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



D J Brownhill FCA FMAAT  
Integra Advisers LLP  
Accountants  
1 Westleigh Hall  
Wakefield Road  
Denby Dale  
Huddersfield  
HD8 8QJ

15/12/22

**SHABANG INCLUSIVE LEARNING**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
<b>Incoming resources</b>		£	£	£	£
Voluntary income – grants		7,468	85,427	92,895	322,308
Donations and other income		29,377	-	29,377	11,674
<b>Total incoming resources</b>		<u>36,845</u>	<u>85,427</u>	<u>122,272</u>	<u>333,982</u>
<b>Resources expended</b>					
Charitable activities	2	35,389	59,357	94,746	73,240
Governance costs	3	1,254	-	1,254	1,320
<b>Total resources expended</b>		<u>36,643</u>	<u>59,357</u>	<u>96,000</u>	<u>74,560</u>
<b>Net incoming resources / (resources expended) before transfers</b>		202	26,070	26,272	259,422
Transfer between funds		<u>166,454</u>	<u>(166,454)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		166,656	(140,384)	26,272	259,422
<b>Total funds brought forward</b>		334,387	178,582	512,969	253,547
<b>Total funds carried forward</b>		<u>501,043</u>	<u>38,198</u>	<u>539,241</u>	<u>512,969</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 8 to 12 form part of these financial statements

# SHABANG INCLUSIVE LEARNING

## BALANCE SHEET

AT 31 MARCH 2022

	Note	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	4	368,776	209,223
<b>Current assets</b>			
Cash at bank and in hand		<u>171,707</u>	<u>304,976</u>
		171,707	304,976
<b>Creditors: Amounts falling due within one year</b>	7	<u>(1,242)</u>	<u>(1,230)</u>
<b>Net current assets</b>		170,465	303,746
<b>Total assets less total liabilities</b>		<u>539,241</u>	<u>512,969</u>
<b>Funds</b>			
Restricted		38,198	178,582
Unrestricted		<u>501,043</u>	<u>334,387</u>
		539,241	512,969

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

Amanda Drennan - Trustee

The notes on pages 8 to 12 form part of these financial statements

# SHABANG INCLUSIVE LEARNING

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

#### 1 Accounting Policies

##### 1.1 Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) the Companies Act 2006 and the Charities Act 2011.

##### 1.2 Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### 1.3 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### 1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### 1.5 Taxation

The charity is exempt from tax on its charitable activities.

##### 1.6 Fixed Assets

All fixed assets are initially recorded at cost.

##### 1.7 Depreciation

Depreciation is charged at the rates calculated to write off the cost of an asset over its useful economic life on the following basis:

- Leasehold property improvements – Over the lease term of 30 years.
- Computer equipment – 3 years straight line

# SHABANG INCLUSIVE LEARNING

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

2	Resources Expended – Charitable Activities	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
		£	£	£	£
	Specialist	-	-	-	600
	Materials	743	1,950	2,693	2,127
	Core project staff	8,123	48,378	56,501	46,641
	Venue	4,704	300	5,004	1,200
	Publication and evaluation	-	-	-	-
	Training	368	1,547	1,915	3,930
		<u>13,938</u>	<u>52,175</u>	<u>66,113</u>	<u>54,498</u>
	<b>Support costs</b>				
	Administration	6,440	7,182	13,622	11,270
	Depreciation	15,011	-	15,011	7,472
		<u>35,389</u>	<u>59,357</u>	<u>94,746</u>	<u>73,240</u>
3	Resources Expended – Governance Costs	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
		£	£	£	£
	Independent examination	<u>1,254</u>	<u>-</u>	<u>1,254</u>	<u>1,320</u>

A substantial amount of volunteer time is given to the charity. This has not been quantified.

#### 4 Fixed Assets

	Computer Equipment	Leasehold Improvements	Total £
<b>Cost</b>			
At 1 April 2021	-	219,295	219,295
Additions	8,570	165,993	174,563
Disposals	-	-	-
<b>At 31 March 2022</b>	<u><b>8,570</b></u>	<u><b>385,288</b></u>	<u><b>393,858</b></u>
<b>Depreciation</b>			
At 1 April 2021	-	10,072	10,072
Charge in the year	1,610	13,401	15,011
On disposal	-	-	-
<b>At 31 March 2022</b>	<u><b>1,610</b></u>	<u><b>23,473</b></u>	<u><b>25,083</b></u>
<b>Net Book Value</b>			
<b>At 31 March 2022</b>	<u><b>6,960</b></u>	<u><b>361,816</b></u>	<u><b>368,776</b></u>
At 31 March 2021	<u>-</u>	<u>209,223</u>	<u>209,223</u>

# SHABANG INCLUSIVE LEARNING

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

#### 5 Staff Costs

	2022	2021
	£	£
Salaries	35,200	38,400
Employers NIC	-	-
	<u>35,200</u>	<u>38,400</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Direct charitable	<u>2</u>	<u>2</u>

No employee received emoluments in excess of £60,000.

#### 6 Trustees' Remuneration and Benefits

There were no trustees' remuneration, expenses or other benefits for the period ended 31 March 2022, nor for the year ended 31 March 2021.

#### 7 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals	<u>1,242</u>	<u>1,230</u>
	<u>1,242</u>	<u>1,230</u>

#### 8 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Fixed assets	368,776	-	368,776	209,223
Current assets	133,509	38,198	171,707	304,976
Current liabilities	<u>(1,242)</u>	<u>-</u>	<u>(1,242)</u>	<u>(1,230)</u>
	<u>501,043</u>	<u>38,198</u>	<u>539,241</u>	<u>512,969</u>

# SHABANG INCLUSIVE LEARNING

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

#### 9 Restricted income funds

The income and expenditure includes restricted funds as reported in the Statement of Financial Activities as follows:

	Balance at 01.04.2021 £	Income	Expenditure £	Re- allocation £	Balance at 31.03.2022 £
Big Lottery (PP)	31,512	-	-	(31,512)	-
Equipment	3,259	-	-	-	3,259
Santander(Training)	3,058	-	-	-	3,058
Pilgrim Trust	11,870	-	-	(11,870)	-
National Lottery Heritage	36,918	-	-	(36,282)	636
Historic England	5,584	6,157	-	(11,741)	-
KMC Short Breaks	9,081	-	(5,316)	-	3,765
BBC CIN	10,420	21,530	(27,447)	(4,503)	-
Postcode Lottery	16,100	-	-	(16,100)	-
Arts Council	16,312	16,312	(19,314)	(13,310)	-
One Community (Postal Kits)	5,000	-	(5,000)	-	-
Halifax BS	2,897	-	-	(2,897)	-
NL Community Fund	9,900	-	-	(9,900)	-
OC Match IT	5,000	-	-	(5,000)	-
Comic Relief	1,918	1,918	-	(3,836)	-
OC Thornton	2,548	-	-	(2,548)	-
LD England	4,205	-	-	(4,205)	-
Huddersfield CGT	3,000	-	-	(3,000)	-
Children in Need	-	2,280	(2,280)	-	-
Youth Music	-	14,525	-	-	14,525
OC Well Being	-	9,985	-	-	9,985
Skipton BS	-	2,970	-	-	2,970
Clothworkers	-	8,750	-	(8,750)	-
OC C'Worth	-	1,000	-	(1,000)	-
	<u>178,582</u>	<u>85,427</u>	<u>(59,357)</u>	<u>(166,454)</u>	<u>38,198</u>

**SHABANG INCLUSIVE LEARNING**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**9 Continued**

**Restricted grant income was received in the year from:**

	Project	£
Children in Need	Up Club	2,280
Youth Music		14,525
Children in Need	Next Steps	21,530
Arts Council	Chapel	16,312
Skipton BS	M/S Room	2,970
One Community	Well Being	9,985
Comic Relief	Play area	1,918
Historic England	Chapel	6,157
One Community	C'Worth	1,000
Cloth Workers	Chapel	8,750

**10 Ultimate controlling party**

The charity is ultimately controlled by its trustees. No individual has overall control.

**11 Related party transactions**

Shabang Inclusive Learning leases the premises known as The Chapel, Hollins Row, Slaithwaite, Huddersfield, HD7 5LA from Mr R Elias and Ms K Reuter whom are both employees of Shabang Inclusive Learning. The rentals due for the year were £3,000 (2021: £nil). The amount outstanding at 31st March 2022 was £nil (2021: £nil).