

REGISTERED COMPANY NUMBER: 07473593 (England and Wales)
REGISTERED CHARITY NUMBER: 1141871

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017
FOR
THE SHAW CENTRE

THE SHAW CENTRE

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2017

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5 to 6
Notes to the Financial Statements	7 to 11
Reconciliation of Income and Expenditure	12
Reconciliation of Funds	13 to 14
Detailed Statement of Financial Activities	15 to 16

THE SHAW CENTRE

REPORT OF THE TRUSTEES for the Year Ended 31 March 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company is a non-profit making organisation. Its objective is the aid of persons with learning difficulties and in particular by providing a programme of integrated activities that promote decision-making, social skills and help to develop independent living skills.

The Company provides 2 small services: 1 day services and 1 drop in for people with learning difficulties who are ordinarily resident in the city of Manchester and who have been assessed for services by the Adult Learning Disabilities Team of Manchester City Council. The Company is funded by Manchester City Council's Adult Social Care Department by means of a service agreement.

Significant activities

The Shaw Centre aims to provide activities that encourage social interaction, a healthy lifestyle and integration into the local community. Activities provided include : Zumba, Tai Chi, Swimming, Gym, Drumming/Percussion, Sing along, Outings and local shopping.

FINANCIAL REVIEW

Reserves policy

The company ensures it has approximately 3 months running costs and adequate redundancy costs for its staff in reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Company may by ordinary resolution appoint a person who is willing to act as a director and determine the rotation in which any additional directors as to retire.

At each general meeting one third of the directors must retire from office, those that retire shall be the longing standing in office since their last appointment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07473593 (England and Wales)

Registered Charity number

1141871

Registered office

The Shaw Centre
Harpurhey Neighbourhood Centre
Carisbrook Street
Manchester
Greater Manchester
M9 5UX

THE SHAW CENTRE

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mrs S L Samson	Trustee	
Mrs S Collier	Trustee	
Mr T P Gilmartin	Trustee	
Mr D Williams	Trustee	
Ms S Odell	Trustee	- resigned 23.11.16
J Golding	Trustee	
Mr S Hughes	Trustee	- appointed 10.1.17

Company Secretary
N M Whitehead

Independent examiner

Colin Wilkinson
FCA
Cadishead Accountancy Services Limited
Britannic House
657 Liverpool Road
Irlam
Manchester
Lancashire
M44 5XD

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17th July 17 and signed on its behalf by:

N. Whitehead

N M Whitehead - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SHAW CENTRE

I report on the accounts for the year ended 31 March 2017 set out on pages four to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the 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 statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Colin Wilkinson
FCA
Cadishead Accountancy Services Limited
Britannic House
657 Liverpool Road
Irlam
Manchester
Lancashire
M44 5XD

Date: 7/8/17

THE SHAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Shaw centre project		157,118	-	157,118	172,756
Other trading activities	2	35,215	4,381	39,596	39,445
Investment income	3	48	-	48	396
Total		192,381	4,381	196,762	212,597
EXPENDITURE ON					
Raising funds	4	2,400	-	2,400	2,460
Charitable activities					
Shaw centre project		181,778	4,579	186,357	199,057
JTI		-	-	-	4,372
Total		184,178	4,579	188,757	205,889
NET INCOME/(EXPENDITURE)		8,203	(198)	8,005	6,708
RECONCILIATION OF FUNDS					
Total funds brought forward		91,597	5,012	96,609	89,901
TOTAL FUNDS CARRIED FORWARD		99,800	4,814	104,614	96,609

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

THE SHAW CENTRE

STATEMENT OF FINANCIAL POSITION
At 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
FIXED ASSETS					
Tangible assets	9	331	-	331	220
CURRENT ASSETS					
Prepayments and accrued income		2,048	-	2,048	746
Cash at bank and in hand		119,722	4,814	124,536	115,598
		121,770	4,814	126,584	116,344
CREDITORS					
Amounts falling due within one year	10	(22,301)	-	(22,301)	(19,955)
NET CURRENT ASSETS		99,469	4,814	104,283	96,389
TOTAL ASSETS LESS CURRENT LIABILITIES		99,800	4,814	104,614	96,609
NET ASSETS		99,800	4,814	104,614	96,609
FUNDS	12				
Unrestricted funds				99,800	91,597
Restricted funds				4,814	5,012
TOTAL FUNDS				104,614	96,609

The notes form part of these financial statements

THE SHAW CENTRE

STATEMENT OF FINANCIAL POSITION - CONTINUED

At 31 March 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 17 July '17 and were signed on its behalf by:

S L Samson

Mrs S L Samson -Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' EFA, the and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
-----------------------	---------------

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2017

2. OTHER TRADING ACTIVITIES

	31.3.17	31.3.16
	£	£
Other income	3,807	7,449
Placement income	-	630
JTI	4,381	4,381
Day care income	26,044	21,976
Feel Good Friday	5,364	5,009
	<u>39,596</u>	<u>39,445</u>

3. INVESTMENT INCOME

	31.3.17	31.3.16
	£	£
Deposit account interest	48	396
	<u>48</u>	<u>396</u>

4. RAISING FUNDS

Raising donations and legacies

	31.3.17	31.3.16
	£	£
Support costs	2,400	2,460
	<u>2,400</u>	<u>2,460</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.17	31.3.16
	£	£
Depreciation - owned assets	218	109
Hire of plant and machinery	362	672
Other operating leases	21,874	21,874
	<u>22,454</u>	<u>22,655</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2017

7. STAFF COSTS

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

	31.3.17	31.3.16
Finance	1	1
Support	5	6
	<u>6</u>	<u>7</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Shaw centre project	172,756	-	172,756
Other trading activities	35,064	4,381	39,445
Investment income	396	-	396
Total	<u>208,216</u>	<u>4,381</u>	<u>212,597</u>
EXPENDITURE ON			
Raising funds	2,460	-	2,460
Charitable activities			
Shaw centre project	199,057	-	199,057
JTI	-	4,372	4,372
Total	<u>201,517</u>	<u>4,372</u>	<u>205,889</u>
NET INCOME/(EXPENDITURE)	<u>6,699</u>	<u>9</u>	<u>6,708</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	84,898	5,003	89,901
TOTAL FUNDS CARRIED FORWARD	<u>91,597</u>	<u>5,012</u>	<u>96,609</u>

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2017

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2016	995
Additions	329
At 31 March 2017	<u>1,324</u>
DEPRECIATION	
At 1 April 2016	775
Charge for year	218
At 31 March 2017	<u>993</u>
NET BOOK VALUE	
At 31 March 2017	<u>331</u>
At 31 March 2016	<u>220</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Social security and other taxes	1,896	1,633
Accruals and deferred income	20,405	18,322
	<u>22,301</u>	<u>19,955</u>

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.17 £	31.3.16 £
Within one year	10,937	-

12. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted funds			
General fund	91,597	8,203	99,800
Restricted funds			
JTI	5,012	(198)	4,814
TOTAL FUNDS	<u>96,609</u>	<u>8,005</u>	<u>104,614</u>

THE SHAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2017

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192,381	(184,178)	8,203
Restricted funds			
JTI	4,381	(4,579)	(198)
TOTAL FUNDS	<u>196,762</u>	<u>(188,757)</u>	<u>8,005</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

THE SHAW CENTRE

RECONCILIATION OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Charitable activities		172,756	-	172,756
Other trading activities		39,445	-	39,445
Investment income		396	-	396
Total		212,597	-	212,597
EXPENDITURE ON				
Raising funds		-	2,460	2,460
Charitable activities		203,429	-	203,429
OBSOLETE Governance costs		2,460	(2,460)	-
Total		205,889	-	205,889
NET INCOME/(EXPENDITURE)		6,708	-	6,708

THE SHAW CENTRE

RECONCILIATION OF FUNDS

AT 1 APRIL 2015

(DATE OF TRANSITION TO FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
		-	-	-
CURRENT ASSETS				
Prepayments and accrued income		1,122	-	1,122
Cash at bank and in hand		108,479	-	108,479
		109,601	-	109,601
CREDITORS				
Amounts falling due within one year		(19,700)	-	(19,700)
NET CURRENT ASSETS		89,901	-	89,901
TOTAL ASSETS LESS CURRENT LIABILITIES		89,901	-	89,901
		89,901	-	89,901
FUNDS				
Unrestricted funds		84,898	-	84,898
Restricted funds		5,003	-	5,003
TOTAL FUNDS		89,901	-	89,901

THE SHAW CENTRE

RECONCILIATION OF FUNDS
AT 31 MARCH 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		220	-	220
CURRENT ASSETS				
Prepayments and accrued income		746	-	746
Cash at bank and in hand		115,598	-	115,598
		<u>116,344</u>	-	<u>116,344</u>
CREDITORS				
Amounts falling due within one year		(19,955)	-	(19,955)
NET CURRENT ASSETS		<u>96,389</u>	-	<u>96,389</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		96,609	-	96,609
NET ASSETS		<u>96,609</u>	-	<u>96,609</u>
FUNDS				
Unrestricted funds		91,597	-	91,597
Restricted funds		5,012	-	5,012
TOTAL FUNDS		<u>96,609</u>	-	<u>96,609</u>

THE SHAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2017

	31.3.17 £	31.3.16 £
INCOME AND ENDOWMENTS		
Other trading activities		
Other income	3,807	7,449
Placement income	-	630
JTI	4,381	4,381
Day care income	26,044	21,976
Feel Good Friday	5,364	5,009
	<hr/>	<hr/>
	39,596	39,445
Investment income		
Deposit account interest	48	396
Charitable activities		
Grants	157,118	172,756
	<hr/>	<hr/>
Total incoming resources	196,762	212,597
 EXPENDITURE		
Support costs		
Finance		
Fixtures and fittings	218	109
Human resources		
Wages	101,970	121,740
Social security	3,894	6,132
Pensions	9,502	9,002
Training costs	950	485
	<hr/>	<hr/>
	116,316	137,359
Other		
Hire of plant and machinery	362	672
Other operating leases	21,874	21,874
Professional fees	3,255	2,389
Insurance	1,533	2,150
Telephone	1,733	1,922
Postage and stationery	519	675
Sundries	216	278
Repairs and renewals	2,069	344
Subscriptions	127	223
Staff travel	262	231
Volunteers expenses	165	335
Outgoings and activities	10,909	11,682
Food and welfare	971	1,467
Hospitality	94	138
Day care costs	25,734	21,581
	<hr/>	<hr/>
	69,823	65,961

This page does not form part of the statutory financial statements

THE SHAW CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2017

	31.3.17	31.3.16
	£	£
Governance costs		
Accountancy and legal fees	2,400	2,460
Total resources expended	188,757	205,889
Net income	8,005	6,708

This page does not form part of the statutory financial statements