

**SHARE COMMUNITY LIMITED**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Company Number: 01081030**  
**Charity Number: 264894**

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# SHARE COMMUNITY LIMITED

## REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 MARCH 2024

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<b>Status</b>	The organisation is a Charitable Company limited by guarantee, incorporated on 9 November 1972 and registered as a charity on 19 February 1973.	
<b>Governing Document</b>	The company was established under a memorandum of association which established the objects and powers of the Charitable Company and is governed under its articles of association.	
<b>Charity Registration Number</b>	264894	
<b>Registered Company</b>	01081030	
<b>Registered and operation address</b>	64 Altenburg Gardens London SW11 1JL	
<b>Board of trustees (Directors)</b>	<p>Kate Heaps Jayshree Davé Chris Jeffery Simon Allocca Lisa Androulidakis Kelly Channer David Fox Kirsty Humby Maguette Kebe Steven Pettengell Katie Thomas Klementyna Zastawniak</p>	<p><i>Chair</i> <i>Vice Chair, Resigned 9 April 2024</i> <i>Treasurer</i> <i>Resigned 6 October 2023</i> <i>Joined 7 February 2024</i> <i>Resigned 10 April 2023</i> <i>Joined 6 October 2023</i></p>
<b>Patrons</b>	<p>Lord Alf Dubs Patricia Hodge OBE Geraldine James OBE</p>	
<b>Company Secretary</b>	Abi Carter	
<b>Chief Executive</b>	Abi Carter	
<b>Bankers</b>	<p>HSBC 240 Lavender Hill London SW11 1LH</p>	<p>CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ</p>
<b>Independent Auditors</b>	<p>Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG</p>	

# SHARE COMMUNITY LIMITED

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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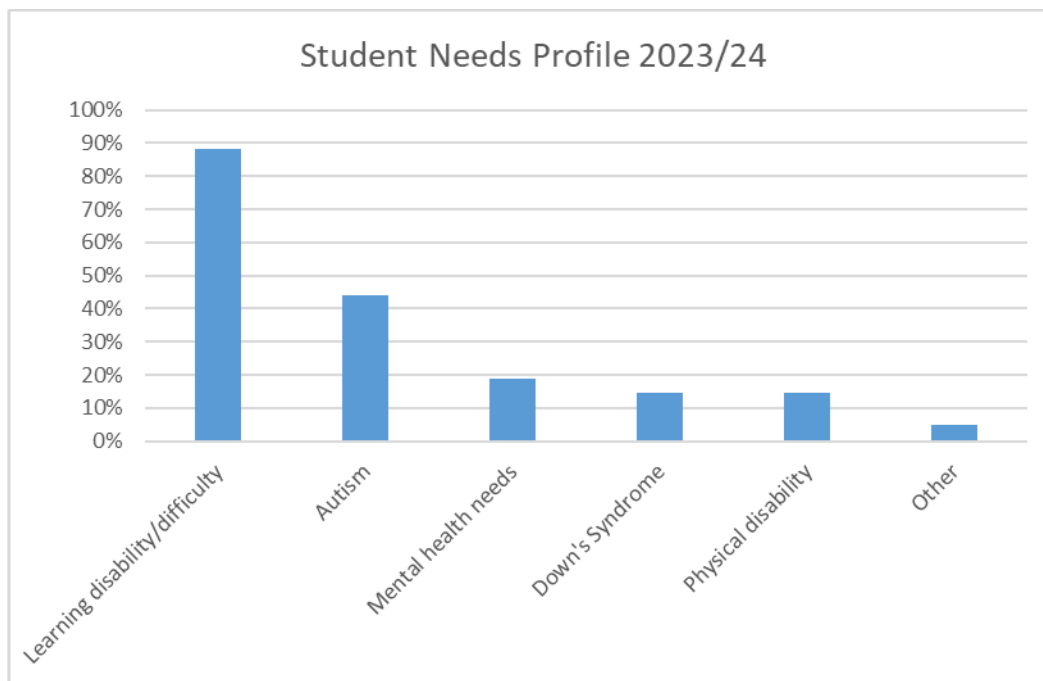
The trustees present their report and the audited financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities (Second Edition).

## STRATEGIC REPORT

In the 2023-24 financial year, Share worked with 172 disabled adults across four South London sites: Altenburg Gardens in Battersea, We are 336 in Brixton, the Black Prince Community Hub in Kennington and the Share Garden in Tooting:

- 65% were male and 35% were female;
- The average age of our students was 37. 50% were 20-30 years old, and the next largest cohort were 30–40-year-olds, who constituted 21% of our students. The youngest student was 21 and the oldest was 73;
- Most of our students – 55% – come from minoritised ethnic backgrounds, although White British remains the largest single ethnicity represented.
- 68% lived in the 50% most deprived areas of England and Wales.



## Our Objectives: Share Strategy 2023-2026

In November 2022, Share finalised a new, three-year strategy, defining our objectives from 2023 to the end of the 2025-26 financial year. In it, we laid out a vision of a world where disabled adults are genuinely valued and included, can make choices and have the freedom to achieve their ambitions. We agreed that our mission – the role we can play in creating this world – is to provide a safe, empowering and progressive experience where disabled adults can develop their skills, wellbeing and purpose to enable them to live more independent, happier and healthier lives.

To achieve our mission, we set out to provide a range of services at our sites and in our local communities aimed at:

- Improving physical and mental health and wellbeing;
- Developing independent living skills;
- Ensuring our students have the confidence and opportunities to participate in their communities; and
- Supporting our students into voluntary and paid work through their own skills development, and by educating and influencing wider society about the benefits of employing adults with learning disabilities and autism.

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We also undertook to ensure that everything we do at Share aligns with our values: respect, inclusivity, support, kindness, ambition and acting with integrity. We work with staff, students and volunteers alike to understand and reinforce these values when they're at Share.

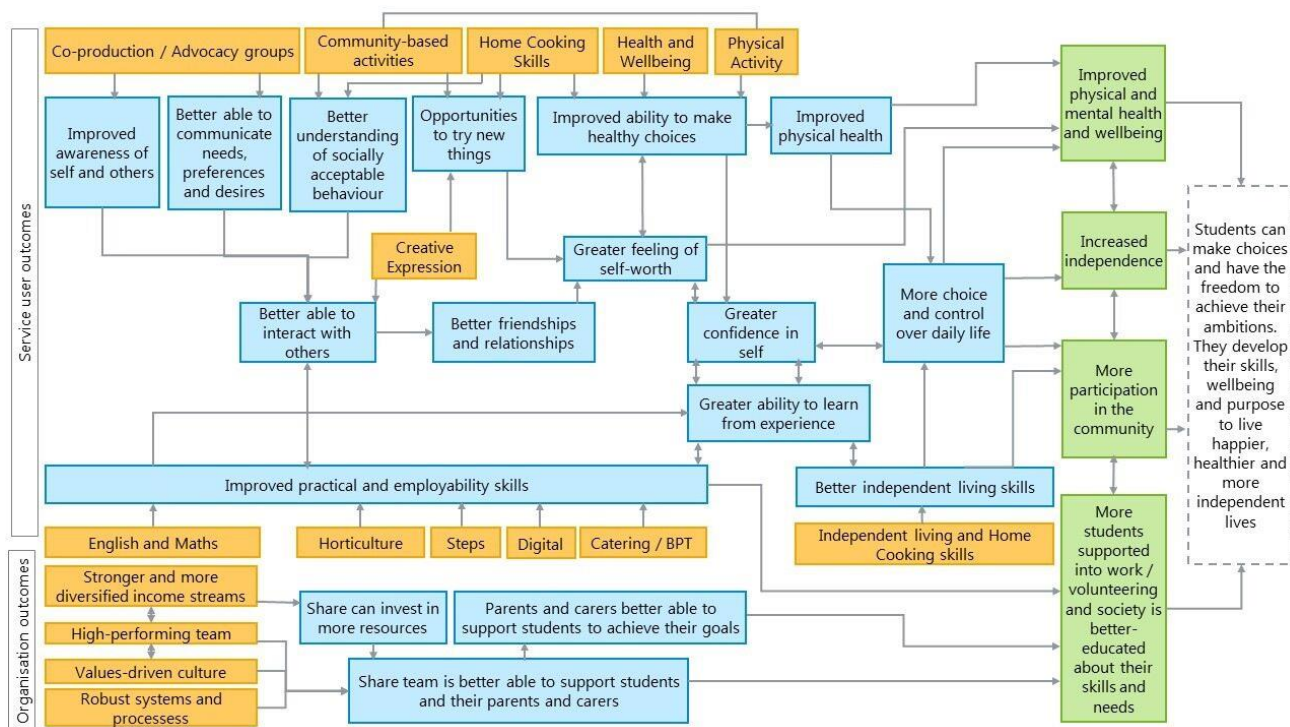
We identified seven strategic objectives which we want to have achieved by early 2026 if we are to deliver our strategy:

1. To have diversified and grown our income streams so we are more financially independent and resilient;
2. Every student to have a clear sense of how they can progress through, and also out of, Share;
3. To deliver high-quality services that make a positive impact, and to effectively demonstrate that impact internally and externally;
4. To develop local partnerships and networks which will help us deliver more / better services, maximise funding opportunities, and more effectively educate the outside world about our students' skills, needs and preferences;
5. To have a diverse, settled and well-resourced team of staff and volunteers who are fulfilled in their work, and developed, supported and challenged to be the best they can be;
6. To have back-office systems, hardware and processes that match the quality of our front-line services;
7. To make the most of our physical environment – for the benefit of our students, our staff and our neighbours.

In 2023/24 we made meaningful progress against these objectives. In particular, we secured a place on LB Wandsworth and LB Merton's new frameworks for the provision of day services for adults with learning disabilities and autism. This means we will be better able to predict the income we receive from two local authorities that provide the majority of our students. We also brought in more funds from trusts and foundations, and further invested in our fundraising potential from individual donors by recruiting a new Marketing Co-ordinator. Therefore, we laid good foundations for us to grow and diversify our income.

We also opened a new site at the Black Prince Community Hub in Vauxhall, from which we ran catering and sports courses. Opening a new site enables us to attract new students from different geographies and with different interests, meaning we improve our financial sustainability and also increase our impact, in particular with regards to developing our students' employability skills.

We updated our Theory of Change, to illustrate how new courses we established this year strengthen our delivery and reinforce our ability to fulfil our objectives:



**Our Activities:**

**Our programmes**

We structure our courses at Share so they fall into three main categories which will inform our students’ journeys through Share:

- Student Objective: “I Want to be Happy and Healthy”
  - Personal Development Courses: Art, Creative Expression, Gardening, Health and Wellbeing, Music, Sport;
- Student Objective: “I Want to Live More Independently”
  - Independent Living Skills (ILS) Courses: Community Living, Home Cooking Skills, ILS, “My Life, My Way”, Out and About;
- Student Objective: “I Want to Get a Job or Qualifications”
  - Employability Courses: Catering, Community Cafe, Digital Finance, Horticulture, Maths and English, Steps into Employment.

The premise is that we all need a certain level of personal development to be content and have the necessary emotional and physical resilience and wellbeing to make choices, express ourselves and live the lives we want. Once those needs are met and psychological skills, such as managing stressful situations, are developed, we can think about how we can take more practical control over our own lives and live more independently.

This is where our independent living skills courses come in. These are focused on developing the understanding and competencies needed to be safe in and outside of the home, and live more independently.

Finally, there are the courses that develop vocational skills. Whilst paid work may be challenging for many of our students to enter – not least because of a lack of accommodation for the needs of disabled and autistic people amongst many employers – there is still a huge benefit in investing in the skills and qualifications they need for work and volunteering. Being part of teams, encountering new people, understanding money and so forth all give our students more control over their own lives and good foundations to make choices about what they can do when they leave Share.

This year, in the establishment of our new site at the Black Prince Community Hub, we have introduced a new stepping stone between Share and the world of work: a community cafe that we will run as a social enterprise. The aim is that

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we will develop a catering service whereby we will employ students outside of our core hours to cater for external events. This should give them valuable experience to then help them into work elsewhere.

Irrespective of what course(s) a student takes, everyone has access to dedicated wellbeing support, a culture which promotes students having agency and supports them to advocate for themselves, and opportunities to socialise with other students and social buddies outside of Share.

#### Personal Development Courses: Art, Creative Expression, Gardening, Health and Wellbeing, Music, Sport

This year we expanded our creative expression provision, increasing our music and art delivery (including introducing new art sessions in our garden) and, from January 2024, establishing a new “Creative Expression” class in Brixton. This latter class was established to cater for students with complex communication needs, with the aim of using a range of sensory tools, liquids and sounds to support them to enjoy learning in different ways. Thus far, seven students have participated in the class.

Our music delivery all takes place at Altenburg Gardens, where our collection of instruments of all shapes and sizes, coupled with our Immersive Learning Space where multimedia can be projected onto all the surfaces, creates the environment for students to discover new sounds and play together in different sized ensembles. Our two music tutors worked with 52 different students this year.

Our two art tutors worked from Altenburg Gardens, Brixton and the Garden, with 43 students producing a range of work using a wide variety of materials. The products of their labours continue to impress and delight the customers to our pop-up fairs, and five students worked with mentors with the aim in the 2024/25 year of having their works framed and publicly exhibited. Yet again our art students appeared at the Wandsworth Art Fringe, working in partnership with the Royal Academy of Dance, our artists performed the story of Kubera Meets Ganesha, with traditional Indian Dance, to a packed audience at their Battersea HQ.

We continue to have a holistic approach to Health and Wellbeing, with 39 students participating in sessions involving basketball at the Black Prince Trust, to breathing exercises, to understanding physical boundaries. Our tutor has taken our students to our garden, to help them experience the benefits of that space, and, across the board, the entire team have been working with the students to support them to make healthier choices around the food and drink they consume on site.

The introduction of dedicated sport provision at the excellent facilities at the Black Prince Community Hub was a highlight of the year. Our students were introduced to sports including basketball, cricket and boxing, with 20 students enrolled on our new, dedicated Sports course developing new skills with fabulous coaches. Disabled people are twice as likely as non-disabled people to be physically inactive, and twice as likely to be obese, yet our students reliably love the chance to get moving and involved in physical activity – they just need to be given the opportunities.

Finally, our garden continues to meet a wide range of needs, with 23 students focusing on the therapeutic benefits of being outdoors and working with our garden team, which, for the purposes of students working their way through Share, is different from the more vocational horticulture programme. Many garden students wear pedometers, and the provision of extra physical activity at the Garden, provided by Disability Sports Coach, also ensures it's a constantly active site.

#### Independent Living Skills Courses: Community Living, Home Cooking Skills, ILS, “My Life, My Way”, Out and About

In our domestic kitchen in Brixton, our Home Cooking Skills team worked with 33 students to develop their skills to cook meals for themselves and their families/friends at home, thereby increasing their independence. The team introduced students to cost effective and healthy ingredient “swaps” to bulk out recipes e.g. combining more vegetables and pulses into curries and stews. Tactics like these help students and their families deal with the challenges of food inflation, and also help them include more plant-based foods in their diets. They established a herb and vegetable growing area on the roof with the support of our Horticulture staff and students.

Students brought in recipes from home that they wanted to learn to make – from Ugandan rolex to a Sierra Leonean sweet potato leaf stew (using leaves grown on our roof) - which enabled us to celebrate their cultures and heritages through food.

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##### **Case study: Trying new foods**

One of our students has a very limited diet and finds it difficult trying new things. He was happy to engage in the Home Cooking Skills class, and cook, but then would always eat a supermarket bought sandwich on white bread for his lunch.

We try to encourage students to try new things, whilst not pressuring them and being clear it's their choice. One day, we cooked jollof rice, and our tutor left a single grain of rice on his plate, wondering out loud if he would try it. He ate the grain, then a full plateful and finished scraping out the pan for more.

Within Share's core hours, our community-based programmes, "Community Living" and "Out and About", involved 48 students contributing their ideas for trips, planning them, and going out around London. Community Living was a new addition to our provision this year, based out of our Brixton site and primarily focused on reinforcing the skills and confidence of students who can travel independently in a new setting around South East London. The Out and About students plan trips and travel all over London, enjoying new experiences and developing the skills they need to safely navigate the city.

Our Independent Living Skills course involved 46 students this year. Students have studied a variety of topics, including living in a diverse society, environmental issues, personal safety, and being safe at home. Our "My Life, My Way" tutor worked with many of our older students, looking at exploring hobbies and interests, building social networks and then putting the good work into practice on trips outside of Share. Whilst the average age of students at Share is 37, the average age of our 18 My Life, My Way students is 53, demonstrating the importance of our ability to cater specifically for people of different ages.

##### Employability Courses: Catering, Community Cafe, Digital Finance, Horticulture, Maths and English, Steps into Employment

At Altenburg Gardens, 33 students worked with our Chef Trainer and Assistant Chef in our commercial kitchen. They developed skills needed to produce 40-50 meals a day for their fellow students and staff in our canteen. Our catering course aims to provide students with foundational catering, hygiene and customer service skills necessary to work in a kitchen, and this year, two students completed their accredited Chartered Institute for Environmental Health Food Safety for Catering at Level 1 Award. Their peers worked, as all our students do, on a range of "I can" objectives (e.g. "I can use knives safely", "I can work as part of a team") they had identified at the start of each six-month term.

At the Black Prince Trust, we established a new course where students would help cook and distribute free, healthy meals to local people in need. Lambeth council funded a new kitchen at the site, and the food redistribution charity – the Felix Project, – delivered surplus food, which we could then turn into nutritious meals that could be microwaved (thereby reducing energy consumption at a time of significant utilities inflation). This partnership enabled our team of staff and students distributed 5,777 meals to hundreds of local people, and in early 2024 began to diversify the project to develop the cafe into a social enterprise. We introduced barista and customer service training and started selling meals and coffee from the cafe. The project ran for three days a week and 23 students participated. Aside from the development of their work-related skills, students have thrived in a community setting where they can meet and develop relationships with new people, particularly the staff and other users of the space. In turn, frequent interaction with our students has benefitted those groups, in terms of changing some of the negative stereotypes people have about the skills of disabled and autistic adults.

This year, our Horticulture students took their skills out of the Garden and into the other Share sites, supporting the catering teams at both Brixton and the Black Prince Community Hub to grow their own fruit, vegetables and herbs which is then used in the food they make for fellow students and the community who use the Black Prince Community Hub. In the garden, 40 students focused on developing practical and vocational horticulture skills and working on projects from conception to completion.

Whilst the catering and horticulture courses develop practical skills in those sectors, and other customer-facing roles, our Digital Finance, Steps, and Maths and English courses support them to build the competencies and understanding they'll need across the world of work.

In total, 18 students worked in Maths and English, with 12 of them achieving 23 different accredited units in English Entry 1 and 2, and Maths Entry 1 and 2. Several contributed to our student newspaper "The Sharer" where they interviewed students, staff, submitted reviews and shared their views on topical issues.



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We expanded our Digital Finance course, funded by Santander, into the garden. This was to introduce it to students who like to be based at the garden but would benefit from some more variety in their learning, particularly that which is relevant to the sales and logistics they deliver when selling plants to the public in the garden. In all, 33 students were supported to understand about online safety, the use of digital resources, online banking etc.

Our Steps course, which 17 students accessed during the year, introduced students to different job roles and workplaces such as Morden Hall Park, and our homegrown pop-up markets at Brixton and Altenburg Gardens where Steps students have sold artwork, food and plants made by their fellow students.

#### **Social Inclusion: “Go Anywhere, Do Anything”**

Over the past year, 70 of our students were supported to “Go Anywhere, Do Anything” (GADA) outside of our core hours, during evenings and weekends. This project enables students to access a variety of social opportunities around in London and at Share, to experience new things and also strengthen friendships.

The 31 trips and “GADA hangouts” which ran from our Altenburg Gardens site, were facilitated by 36 volunteers and 11 staff, who, between them acted as “social” buddies on 146 occasions and contributed 730 volunteering hours. Four new students joined GADA this year, and we will look to involve more volunteers in the delivery of the entire project going forwards.

#### **Student Wellbeing**

Our dedicated Wellbeing team work with all staff to cascade good practice around safeguarding and promoting positive behaviour, and are trained to support our students during particularly challenging or stressful episodes. Sometimes they must advocate on a student’s behalf to their carers or social services, but they also try to develop students’ ability to advocate for themselves.

They work with students to provide them with personalised tools they need to, for example, communicate, or manage their stress levels. For example, they create personalised communication books / aids for our non-verbal students who require additional support when it comes to communicating. Other students, who don’t have English as a first language, have been provided with bi-lingual communication books. These tools help tutors work with students in class, so they can get the most out of their day at Share.

The vast majority of our students access programmes /activities considered beneficial to their health and wellbeing, from Art to Home Cooking to Health & Wellbeing. This number increased over the year as we introduced a new Sports programme and more creative expression options.

#### **Case Study: Positive Thinking**

One student had identified that he kept getting stuck in thought cycles that were causing him distress and wanted some support in getting out of them.

We made some progress with this student by encouraging him to fill out a list of his ‘top five’ favourite things/thoughts he could think about instead when in a distressing cycle. In recent times, at the end of discussing something that he has not been happy about, he finished the discussion with saying ‘I’m going to think about [one of his favourite things] now!’.

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#### Organisational Development

##### **Investors In People Gold**

In January 2024 we were re-awarded Investors in People (IIP) Gold. Since the last award in 2021, we have significantly expanded, doubling our number of sites and growing our staff by 50%, and experiencing a change of leadership. It was, therefore, very satisfying to retain Gold, and receive positive feedback around the strength of our values, the fact staff feel trusted and empowered to make decisions, and that the team feel Share has become much clearer in its future plans, and they're involved in that planning.

Feedback from employees included:

- "It is the people that make this such a great place to work. It's a really good culture that attracts kind, supportive and adventurous staff. I like coming to work and seeing colleagues, and being in an atmosphere where people lend a hand"
- "It's the best place I've ever worked, it's joyous and the culture is opposite from a blame culture"

We have analysed the results, and our focus will be on further developing what we do well and aiming to improve any areas which are under-developed. In November we recruited a Head of People and Culture, making the HR function part of the SLT at Share. He will design and deliver a HR strategy, and the IIP feedback will help inform that piece of work.

##### **Volunteering**

In 2023/24, our volunteering work evolved in several ways. We did see a drop in overall volunteer numbers, down from 79 to 53. This was principally due to a decrease in befriending relationships – numbers have proven challenging to maintain due to the challenges of recruiting volunteers who are both appropriate matches for students and their interests, and who are able to commit to regular befriending sessions. The cost-of-living crisis and a return to pre-Covid working patterns are affecting charities' ability to recruit volunteers across the board.

However, our corporate volunteering increased significantly. In 2023/24 we wanted to broaden our volunteering offer to corporate groups, to react to an increased interest in corporate giving days since the lifting of pandemic restrictions. In 2023-24 we ran 13 corporate volunteer days organised across the year, with nine different organisations. Four days were with our neighbours, Brand Brewery, who supported Share Students both in the Garden and at Clapham Junction, and ran a brilliant sports day on Clapham Common with a students v. staff tug-of-war unlocking some welcome latent competitive spirit. Other companies that supported us were: Algolia, Cambridge Associates, LexisNexis Risk, MAPP, Multiverse, Queen Elizabeth II Centre, Virgin Media o2 and Xaxis. In all, they contributed 84.5 hours of corporate volunteering.

We also developed a fruitful partnership with UCL Students' Union, with some volunteering opportunities offered to students attending the University. In June, eight UCL students participated in a consultancy challenge with Share, to create a report with short, medium, and long-term solutions to help Share diversify its recruitment of both staff and volunteers.

In September, two UCL students joined our Independent Living Skills class for a day trip to Folk @ Sunday Mills – a new co-living space in Earlsfield which has made its fabulous kitchen and entertainment facilities available to our students

And finally, in November a group of UCL students participated in a Social Hackathon exploring how Share could reach new audiences through its Marketing function.

We had 16 classroom-based volunteers and 35 social buddies continued to support a range of exciting GADA trips and hangouts that were very popular with students.

Volunteering is viewed in a positive light by volunteers, with 100% of volunteer survey respondents saying that they would recommend volunteering at Share, and 83% were very happy in their volunteering at Share.

All new volunteers undergo a DBS check and participate in our bespoke training. This year we also delivered specific training in Makaton, Managing Behaviour, Mental Health First Aid and Safeguarding. **SHARE COMMUNITY LIMITED**

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In total, volunteers gave just over 4,000 hours of their time to Share and our students this year. If we equate the cost of their time to a support worker earning the London Living Wage at £12.55/hour, the value of the time they provided to Share in salary alone was over £51,000. We're grateful to every person who volunteers for us.

We ran six volunteer induction training sessions over the year, training 42 volunteers. We introduced a new set of learning objectives for induction training. We asked attendees to rank themselves on a scale of 1-10 at the beginning and end of the session (one meaning "I absolutely do not agree with this" and 10 meaning "I wholeheartedly agree with this"). Learning objectives included feeling accomplished at supporting adults with learning disabilities and autism, and being able to respond appropriately to challenging situations whilst volunteering.

The average starting score was 4.8; the average score at the end of the session was 9, thereby demonstrating the quality of the training provided. We also ran four additional volunteer training sessions, with two each on enhanced safeguarding and mental health awareness.

Over and above the benefit to our service provision, a major objective of our volunteering is to positively influence people's perception of adults with learning disabilities and autism. Feedback from our volunteers included:

- "I've learned just how wide a range of abilities and disabilities can vary from individual to individual and how everyone has something different to offer."
- "My perception of learning disabilities and/or autism gets more nuanced with every student I interact with, and having the opportunity to volunteer at Share also opens up discussions with friends / colleagues about the overall perception of learning disabilities and/or autism outside of Share and allows me to be an advocate and champion of the students outside of my role as a volunteer."

#### Staff working parties

Our Staff Wellbeing Working Party continued its good work, recommending the implementation of several measures in response to staff feedback and research into good practice elsewhere e.g. the provision of free, healthy breakfasts for staff across all sites, allowing a proportion of annual leave to be rolled over into the next year, and making offices more comfortable. The Equity, Diversity and Inclusivity Working Party made recommendations to make our staff meetings more accessible and inclusive for our neuro-diverse staff and/or those with communication needs.

#### Our Performance

##### **Student progression**

Every student at Share agrees objectives for every project they do. These take the form of "I can" statements e.g. "I can use cleaning agents to properly clean and maintain hygiene", "I can use the main appliances in the kitchen (oven, microwave, dishwasher)". To achieve an "I can" they must demonstrate they can perform the task independently at least three times. At the end of each six-month term, we assess the success rate, which gives us insight into whether each student's objectives are appropriate and whether the project is being delivered effectively.

Many students who attend Share also are assessed against the Outcomes Star framework. This records students' progression, challenges, and aspirations across different areas: communication and social skills, friends and relationships, learning skills, living skills, physical health, practical skills, social responsibility, wellbeing, work readiness. Students score between 1-2 (it's not working) to 9-10 (choice and self-reliance). It's compiled annually by our Wellbeing Team in conjunction with students, their tutors, and their network of support to create a holistic reflection of the student in a variety of environments.

Every I Can statement feeds into at least one of the Outcomes Star areas.

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##### Outcomes Star

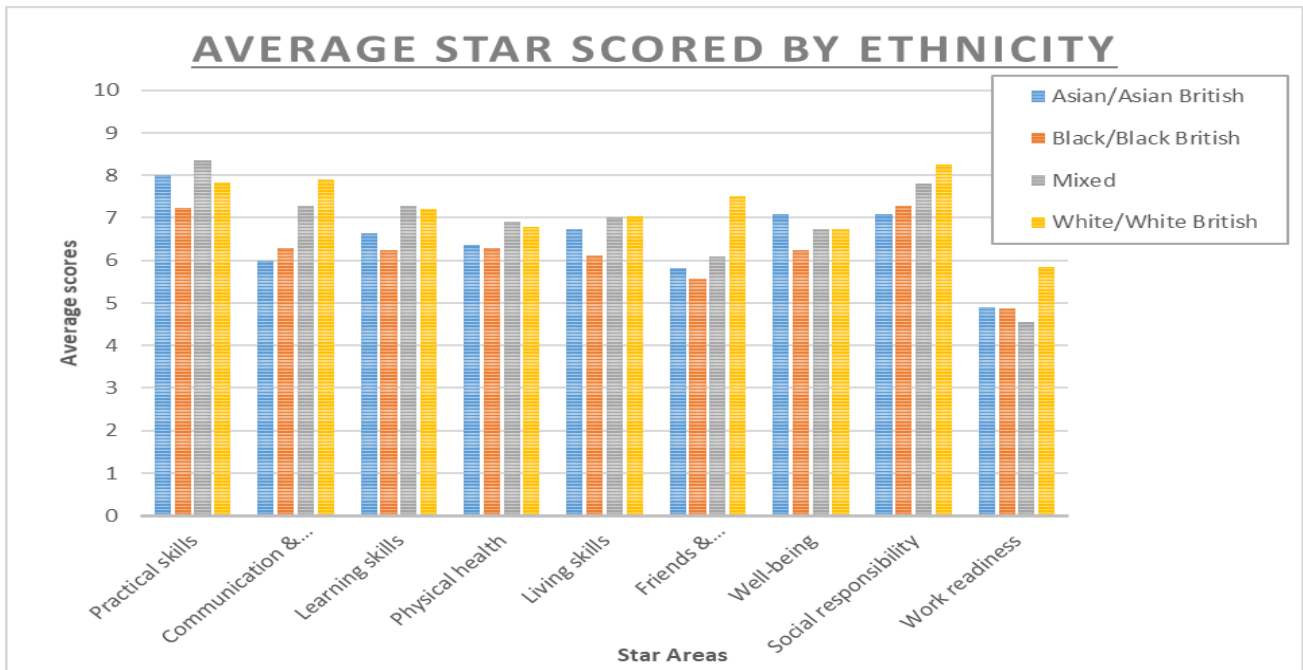
Students who attend Share are offered the chance to be assessed against the Outcomes Star framework. This records students' progression, challenges, and aspirations across different areas: communication and social skills, friends and relationships, learning skills, living skills, physical health, practical skills, social responsibility, wellbeing, work readiness. Students score between 1-2 (it's not working) to 9-10 (choice and self-reliance). It's compiled annually by our Wellbeing Team in conjunction with students, their tutors, and their network of support to create a holistic reflection of the student in a variety of environments.

In 2023-24, 91 students completed an Outcomes Star assessment, and average results increased in all nine areas with the biggest increases coming in Social Responsibility, Work Readiness and Physical Health. Most of our average scores fall in the "stable" (5-6) or "learning for yourself" (7-8) bands:

Student star year on year scores	2023-24	2022-23	Yr on Yr % change	5 yr % change
Practical Skills	7.6	7.1	7.0%	18.8%
Communication and Social Skills	6.8	6.3	7.9%	7.9%
Learning Skills	6.7	6.2	8.1%	17.5%
Physical Health	6.5	5.7	14.0%	8.3%
Living Skills	6.5	6	8.3%	10.2%
Friends and Relationships	6.2	6.2	0.0%	6.9%
Wellbeing	6.5	6.2	4.8%	10.2%
Social Responsibility	7.6	6.2	22.6%	28.8%
Work Readiness	5.1	4.4	15.9%	64.5%
<i>Average</i>	6.61	6.03	9.9%	19.2%

The significant increases in Social Responsibility and Work Readiness are likely to be due to our new community cafe (which took on its first students in May 2023). This has given students consistent experience of customer service, working in a socially integrated environment, and using their skills to support members of the local community.

We have also put significant resource into increasing our provision of sport and physical activity across all our sites, and using all our catering courses to support students to make healthier eating choices. These decisions will have been major factors in the increase in Physical Health scores. Given the poor health outcomes of so many adults with learning disabilities and autism – 60% die before they're 65, compared to 10% of people from the rest of the population – the strides our students have made in this area is particularly pleasing.



We are also starting to see the dial move on the scores from different ethnicities. In the past couple of years, we have focused on trying to diversify our staff so it better reflects the diversity of our students. Although we do have some way to go, it has improved, and so too has our ability to cater for and celebrate different communication preferences and cultures. Now, our Black/ Black British students do not have the lowest scores across the board, and we will continue to focus on providing an environment that is conducive to students of all ethnicities and from all communities thriving.

### Challenges

Our most significant challenges during 23/24 stemmed from the development of our Garden site, which is based in the grounds of Springfield University Hospital on land sold by the NHS to be developed into residential accommodation. As the surrounding hospital buildings emptied, our garden team dealt with a range of issues resulting from the development that is encircling the site including disruption to utilities and access routes. Consequently, our ability to consistently deliver the quality of service we and our students expect from the garden was hampered, as the sub-optimal nature of our current accommodation was exacerbated by water, electricity and internet outages.

Moreover, we haven't yet been able to finalise the design for the new administrative / teaching building that we will move into as part of the Section 106 agreement linked to the 2011 planning consent, and this remains outstanding, as does the associated planning consent.

As seems to be the case across the board in Adult Social Care in this country, adequate resourcing and staffing continued to be a challenge as local authorities struggle with having the money and bodies to make the referral system work smoothly, which affects service providers like us. Recruitment is less difficult that it was a year ago, and we have brought in some outstanding new members of staff, but there still remains a significant gap between the actual cost of running an excellent service and what local authorities are willing / able to pay for it.

### Fundraising approach and performance

Our new project at the Black Prince Community Hub was the main focus of our fundraising this year – in total we raised £89k for it – and we also brought in significant funding from the SW London Integrated Care Board to support our Wellbeing work.

Fundraising was undertaken by the Chief Executive, the Head of Volunteering and Community Services, the Senior Community and Events Fundraiser, and a fundraising agency called Vantage. Most of our fundraising income came from trusts and foundations, but this year we were able to expand our reach into different areas thanks to our networks – we benefitted from both volunteers and trustees advocating for Share in their places of work which meant we were able to successfully apply for funds.

Our Senior Community and Events Fundraiser ran a successful JustGiving campaign to support our Community Cafe's production of free meals for people in need over the Christmas period, as well as several pop-up markets at different sites.

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### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2024

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In October 2023, the trustees approved a new Fundraising strategy, which set out our need to grow our pool of individual donors and the related investment in resource, as well as our drive to use our impact data more effectively in fundraising messaging. Our students' stories and voices should be front and centre of our fundraising, because they are the most compelling reason to donate to Share, and our Senior Community and Events Fundraiser recruited Student Reps to work with her on involving students in generating support.

We brought in £513k through fundraising, which is £113k more than in 2022/23.

In 2023 we registered with the Fundraising Regulator, not because we spent sufficient amounts on fundraising to be required to, but more to send a clear signal that we adhere to the standards of the Fundraising Code of Practice. In the year under review, there were no complaints about Share's fundraising activity.

#### **Plans for the Future**

Our strategy sets out what we're aiming to achieve in the 2024-25 financial year, and into 2025/26.

We are aiming to deliver 40 strategic projects in 2024/25, principally aimed at:

- Diversifying and increasing our income. We will aim to do this by: increasing our student numbers, proactively marketing our services, writing more compelling funding bids thanks to improved impact measurement, and increasing the number of individual donors;
- Securing a sustainable and impactful future for the Share Garden. We will aim to do this by: agreeing a plan to move into temporary accommodation, securing planning permission for a new permanent building, diversifying our service provision from the garden, beginning to raise capital funds;
- Establishing our cafe at the Black Prince Community Hub as a five days/week site and a social enterprise. We will aim to do this by: delivering different training courses from the cafe, selling food and drink from the cafe and catering for events;
- Cascading the good practice at Share further afield. We will aim to do this by: cascading advice and guidance to parents and carers around healthy eating, being active, sex and relationships, delivering activities that students can replicate outside of our sites, delivering an NHS-funded project to support our students and their parents and carers to understand their legal rights and the welfare system;
- Capturing data more effectively to demonstrate impact and inform decisions. We will aim to do this by: tracking the achievement of I Can objectives to understand the quality and relevance of all our delivery, and to then communicate the difference that the skills development has on our students' lives.
- Amplifying our students' voices – in our decision-making and to the outside world. We will aim to do this by: using diverse platforms and methods of capturing student feedback so a wide range of students can be heard by SLT and the board, better capturing where student feedback / input has contributed to decision-making, increasing student-focused and produced content on our new website and on social media.
- Supporting and challenging our people to be great. We will aim to do this by: providing personality profiles, insights to all staff to identify communications and working style preferences so teams can work more effectively, delivering training for our new / emerging managers, improving the quality and consistency of our senior leaders.
- Ensuring Share is an inclusive, progressive, caring and entrepreneurial workplace. We will aim to do this by: better capturing and analysing EDI data throughout the entire recruitment lifecycle so we can identify communities / demographics who we aren't attracting, introducing a performance-related element to pay in 2025.

#### **Directors complying with duty regarding matters in section 172(1)(a-f) of the Companies Act 2006**

We can declare that each director of Share confirms that, during the year, they have acted in a way that they consider, in good faith, would be most likely to promote the success of Share to achieve its charitable purpose. They considered the likely consequences of any decision in the long term, the interests of Share's employees, and the need to foster business relationships with suppliers, customers and others. In decision making they also considered the impact of Share's operations on the community and the environment, as well as the desirability to maintain a reputation for high standards of business conduct.



## SHARE COMMUNITY LIMITED

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2023

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

Share Community's constitution is set out in the Memorandum and Articles of Association, first drawn up in 1972, revised in 1997, in 2012 and again in 2022 and 2024. Share Community ("Share") is a registered charity and company limited by guarantee. Operational activities are delegated by the trustees to the Chief Executive ("CEO") and their staff.

During the year under review, there were 12 trustees, who are also directors of the company – two trustees were appointed, and three resigned. When recruiting new trustees, the board and CEO assess the range of skills and lived experience needed and advertise our vacancies using a range of trustee recruitment platforms and through professional and social media networks. A recruitment panel is comprised of a selection of trustees and includes relevant members of the Senior Leadership Team depending on the skills required which of the candidates has the skills and experience required. All appointments are subject to satisfactory references and an enhanced Disclosure and Barring Service check and are ratified by the whole board. Following the most recent recruitment, the average age of our trustees is 44, 67% are female, 25% of our trustees are from a minoritised ethnic background and two have lived experience of being autistic and/or being a carer of an adult with learning disabilities.

The board of trustees meets bi-monthly in person, and sub-committee meetings are held online. The Finance and Operations committee meet bi-monthly, two weeks in advance of the Board, and delivers the financial scrutiny and oversight that supports the Board. It is tasked with reviewing the overall financial position for appropriateness, monitoring the financial management techniques employed at all levels within the organisation and receiving the annual financial statements before board approval. The HR and Safety and the Quality and Impact committees both meet quarterly. The HR and Safety committee review adherence to policies, staff wellbeing and training, procedures for managing pay levels, performance and succession planning. They ensure that health and safety is monitored, and compliance is maintained to ensure Share is a safe place to work. The Quality and Impact committee monitors progress against Share's aims and objectives, and looks at the quality of service being provided to our students. Each trustee attends at least one of these committees, and the Chair and Vice Chair attend them all.

The board appraises itself and the Chair meets with each Trustee one to one at least once a year. The Chair has biennial 360° appraisal facilitated by the Chair of the HR and Safety Committee and the Deputy Chair, and she meets with the CEO on a fortnightly basis and the CEO reports to her on six-monthly objectives. All the committees have Terms of Reference, and all delegated matters are included in a scheme of delegation approved by the board. The CEO reports directly to the board.

Significant financial decisions are referred to the board. and Trustees are notified of any issues of concern, including safeguarding issues and serious incidents.

In October 2023, the Board and SLT had an away day which focused on fundraising and equity, diversity and inclusion. A new Fundraising Strategy was approved, and it was resolved to conduct Equalities Impact Assessments on a range of Share programmes and policies.

New trustees receive a thorough induction including receiving information about Share, its governance and strategic documents and the roles and responsibilities of a trustee. They also receive the latest guidance for trustees from the Charity Commission. During their induction, they visit Share to learn more about our organisation, our staff and students, and benefit from buddying with an existing trustee.

Communication is carried out via Microsoft Teams and email, and all trustees have Share email accounts through which they conduct Share business. The CEO also sends updates on Share activities and developments between board meetings, for which the board receive more detailed reports. Trustees are encouraged to take part in conferences and training events to improve their understanding of governance issues and enable them to network with other trustees. This year, the chairs of the Board and the HR and Safety committee worked with the Chief Finance and Operating Officer to conduct health and safety audits across our four sites, which included reviewing the relevant policies and procedures.

## SHARE COMMUNITY LIMITED

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2024

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At the end of the year under review, there were there were 56 permanent members of staff (equivalent to 42 FTE), supplemented by a “bank” of eight casual staff who provide our students and staff with highly-skilled additional support. Our SLT grew from four to six, with the appointment of a new Head of People and Culture, and the promotion of our Head of Volunteering and Community Services from our tier of managers. They joined the Chief Executive, Chief Finance and Operating Officer, Head of Training and Digital Integration, and Head of Student Wellbeing and Impact. The Management Group included SLT, plus the managers of our Garden, Independent Living Skills work, Marketing and Comms, and Wellbeing.

#### Public Benefit Statement

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

We affirm that our organisation benefits members of the public who are disabled or have long term health conditions by providing them with a range of programmes, activities and support in order that they may realise their potential and live the lives they want to lead. We are supporting people to live happier, healthier and more independent lives. Some Share students work towards nationally recognised qualifications to give them better employment and development opportunities. Some do not aim for formal qualifications, instead building portfolios detailing their learning and skills development. Share does not have a geographical limitation in terms of who may use our services, although some of our contract work stipulates that we work with students from certain London boroughs on specific programmes. Students' fees are usually paid by local authorities, the NHS, or contracts with government agencies. Some students use direct payments or individual budgets to purchase their training at Share. Fees do not cover the whole cost of the services and so charitable donations provide a vital contribution to subsidise our services.

We believe that everyone has something positive to contribute to their community. We enjoy working within the wider community, for example linking with community groups and local businesses to diversify the services we can offer. Our garden, within the grounds of Springfield Hospital, adds to the amenities available for hospital staff and patients, supplies some of the ingredients used by the Share kitchens, and brings in members of the public, who purchase our produce. Our cafe and food distribution programme at the Black Prince Community Hub provides free and affordable food to local people and community groups who use the site.

#### Remuneration of key management personnel

The Remuneration Committee, a small group of trustees who make a recommendation to the whole board, reviews the pay of the SLT annually. Any increases are made in accordance with any inflationary-related increases that have been recommended to Finance and Operations committee for the rest of the team, as well as being benchmarked against pay levels in other charities, as we seek to ensure that salaries are competitive to recruit and retain excellent staff and are commensurate with the responsibilities of each role.

#### RESERVES POLICY

During the year the trustees have reviewed the reserves policy and have re-examined Share's requirements for free reserves in the light of the predominant risks to the organisation and its working capital requirements. Free reserves are defined as Current Assets less Current Liabilities (excluding the short-term element of the mortgage debt secured on the Altenburg Gardens building). This represents Share's available working capital. Free reserves were £510,681 at 31/03/2024 (£479,548 at 31/03/2023).

Share aims to have free reserves sufficient to meet vulnerabilities in its planned operations and to have a degree of flexibility to invest in new areas. The Trustees have set a target range for free reserves of £525,000 to £550,000. This represents around 21% of forecast expenditure in the coming year, which the Trustees expect will safeguard the continued liquidity of the Charity while allowing project opportunities for future development to be pursued. Over time, the Trustees expect the target range to rise, reflecting the growth of charitable activities and increased organisational complexities.



## SHARE COMMUNITY LIMITED

### TRUSTEES' REPORT

#### FOR THE YEAR ENDED 31 MARCH 2024

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#### RISK STATEMENT

A full risk review was conducted in December 2023, with an updated risk register being presented to the Board after being reviewed by the Finance and Operations committee. We have assessed identified risks based on high, medium, and low impact and probability. Mitigating actions have been identified to all risks, and, in the trustees' opinion, all known risks have been anticipated and the board is confident that they can be managed.

We identified the biggest risks to Share as:

- Insufficient income from local authorities due to: under-resourced adult social care departments being unable to deliver an efficient referral process; income from councils not adequately mirroring our increasing costs; being unable to appropriately cater for students with increasingly complex needs;
- Failure to fundraise sufficient income to supplement the shortfall in statutory funding;
- A new garden building / site being inadequate for our needs or being delayed in being delivered due to not receiving planning permission, which would result in disruption to our services.

Mitigations to the above risks include:

- Working with local authorities to secure funding that reflects the increased cost of provision;
- Diversifying our income streams to be not so reliant on local authority funding;
- Investing in fundraising and student enrolment resource;
- Strengthening relationships with council planners and the property developer, City & Country, so our needs are understood, and increasing the resilience of our systems so they can better withstand disruption.

Recruitment of students is key to achieving income targets, and this is kept under scrutiny by senior managers and trustees through weekly SLT meetings, bi-monthly Finance and Operations Committee meetings and meetings of the full board of trustees.

Other risks identified included serious harm to staff or students, and we continued to deliver more training, particularly around safeguarding and positive behaviour management. The establishment of a new site at the Black Prince Community Hub also could have been risky, particularly with regards to it being financially viable, and increasing our operational complexity. However, we were able to raise funds to cover many of the costs, and, after some initial staffing difficulties, recruited and trained an excellent team to deliver that project under the leadership of our Head of Volunteering and Community Services who had successfully developed a site for Share at We are 336.

#### FINANCIAL REVIEW

The Charity's income was £2,059,522 in the year ended 31 March 2024, compared to £1,613,228 in 2023. The total expenditure was £2,000,585 in the year ended 31 March 2024, compared to £1,591,587 in 2023. The net result was therefore a surplus of £58,937 during 2023/24 of which the unrestricted surplus was £71,585 and £12,648 was the restricted deficit compared to a surplus of £21,641 in 2022/23 of which £11,393 unrestricted surplus and £10,248 was a restricted surplus.

The Charity held unrestricted funds of £1,499,369 at the year end, of which £844,073 is tied up in fixed assets (inclusive of the loan and mortgage secured against the Altenburg Gardens building).

# SHARE COMMUNITY LIMITED

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also Directors of Share Community Limited for the purposes of company law) are responsible for preparing the trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). They are listed on Page 1.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Members of the Charity guarantee to contribute an amount not exceeding 25p to the assets of the Charity in the event of winding up. The total number of such guarantees on 31 March 2024 was £10 (2023: £10). The trustees are members of the Charity, but this entitles them only to voting rights.

#### AUDITORS

Haysmacintyre have expressed willingness to continue in office. A resolution to re-appoint Haysmacintyre will be proposed at the board meeting in December 2024.

The report of the trustees has been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

Approved by the trustees on 1 October 2024 and signed on their behalf by:



.....  
Kate Heaps  
Chair



.....  
Chris Jeffery  
Treasurer

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SHARE COMMUNITY LIMITED**

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### **Opinion**

We have audited the financial statements of Share Community Limited for the year ended 31 March 2024 which comprise Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 (The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice)).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as of 31 March 2024 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (which is also the Directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SHARE COMMUNITY LIMITED**

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### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a strategic report.

### **Responsibilities of Trustees for the financial statements**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Charities Law, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, and consider other factors such as payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to improper recognition of revenue, particularly the completeness and cut-off of contract income and management override of controls. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SHARE COMMUNITY LIMITED

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A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Jane Askew (Senior Statutory Auditor)  
for and on behalf of Haysmacintyre LLP, Statutory Auditor

10 Queen Street Place  
London  
EC4R 1AG

Date: 16 October 2024

**SHARE COMMUNITY LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES (including an income and expenditure accounts)**

**FOR THE YEAR ENDED 31 MARCH 2024**

		<b>Restricted Funds 2024 £</b>	<b>Unrestricted Funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>INCOME FROM:</b>					
Donations and legacies	2	-	52,912	52,912	27,996
Other trading activities		-	25,677	25,677	23,451
Investments		-	5,752	5,752	1,169
Charitable activities:					
Independent Living Skills		241,113	1,259,150	1,500,263	1,139,246
Horticulture		76,140	397,626	473,766	421,365
Other		-	1,152	1,152	-
<b>TOTAL INCOME</b>		<u>317,253</u>	<u>1,742,269</u>	<u>2,059,522</u>	<u>1,613,228</u>
<b>EXPENDITURE ON:</b>					
Raising funds		-	33,609	33,609	27,711
Charitable activities:					
Independent Living Skills		238,756	1,187,346	1,426,102	1,086,017
Horticulture		91,145	449,729	540,874	477,859
<b>TOTAL EXPENDITURE</b>	3	<u>329,901</u>	<u>1,670,684</u>	<u>2,000,585</u>	<u>1,591,587</u>
Net (expenditure)/income/net movement in funds		(12,648)	71,585	58,937	21,641
Total funds brought forward	13	<u>12,648</u>	<u>1,427,784</u>	<u>1,440,432</u>	<u>1,418,791</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	13	<u><u>-</u></u>	<u><u>1,499,369</u></u>	<u><u>1,499,369</u></u>	<u><u>1,440,432</u></u>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movements in funds are disclosed in note 13 to the financial statements.

Comparative figures for 2023 are disclosed in note 15 to the financial statements.

The notes on pages 23 to 34 form part of these financial statements.

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	7		1,483,114		1,485,318
<b>CURRENT ASSETS</b>					
Debtors	8	252,062		348,152	
Cash at bank and in hand		420,869		457,157	
<b>TOTAL CURRENT ASSETS</b>		672,931		805,309	
Creditors: amounts falling due within one year	9	(207,480)		(361,017)	
<b>NET CURRENT ASSETS</b>			465,451		444,292
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,948,565		1,929,610
Creditors: amounts falling due after one year	10		(449,196)		(489,178)
<b>NET ASSETS</b>	12		<b>1,499,369</b>		<b>1,440,432</b>
<b>FUNDS OF THE CHARITY</b>					
Restricted income funds	13		-		12,648
<b>Unrestricted income funds</b>					
General funds			1,499,369		1,427,784
<b>TOTAL CHARITY FUNDS</b>			<b>1,499,369</b>		<b>1,440,432</b>

The financial statements were approved and authorised for issue by the board of the trustees on 1 October 2024 and were signed below on its behalf by:



.....  
Kate Heaps  
Chair



.....  
Chris Jeffery  
Treasurer

The notes on pages 23 to 34 form part of these financial statements.

**SHARE COMMUNITY LIMITED**

**STATEMENT OF CASH FLOWS**

**AS AT 31 MARCH 2024**

	Notes	2024 £	2023 £
Net cash provided by operating activities	A	46,914	62,434
<b>Cash flows from investing activities:</b>			
Interest from investments		5,752	1,169
Purchase of tangible fixed assets		(45,655)	(19,687)
<b>Net cash used in investing activities</b>		<b>(39,903)</b>	<b>(18,518)</b>
<b>Cash flows from financing activities:</b>			
Repayment of loans		(42,656)	(46,330)
<b>Net cash used in financing activities</b>		<b>(42,656)</b>	<b>(46,330)</b>
Change in cash and cash equivalents in the reporting period		(35,645)	(2,414)
<b>Cash and cash equivalents at the beginning of the year</b>		<b>456,514</b>	<b>458,928</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>420,869</b>	<b>456,514</b>

**A: Reconciliation of net movement in funds to net cash flow from operating activities**

	2024 £	2023 £
Net movement in funds (as per the SOFA)	58,937	21,641
Depreciation charges	47,859	46,362
Interest from investments	(5,752)	(1,169)
Decrease/(increase) in debtors	96,090	(189,744)
(Decrease)/increase in creditors	(150,220)	185,344
<b>Net cash provided by operating activities</b>	<b>46,914</b>	<b>62,434</b>

**B: Analysis of net debt**

	At 1 April 2023 £	Cash flow £	At 31 March 2024 £
Cash at bank and in hand	457,157	(36,288)	420,869
Overdraft facility payable on demand	(643)	643	-
	<b>456,514</b>	<b>(35,645)</b>	<b>420,869</b>
Loans falling due within one year	(47,905)	2,674	(45,231)
Loans falling due after one year	(489,178)	39,982	(449,196)
<b>Total</b>	<b>(80,569)</b>	<b>7,011</b>	<b>(73,558)</b>



## SHARE COMMUNITY LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1. ACCOUNTING POLICIES

##### a) **Basis of Accounting**

The financial statements 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) (second edition effective 1 January 2021) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Share Community meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value.

##### b) **Preparation of accounts on a going concern basis**

Having reviewed the funding facilities available to the Charity together with the expected future cash flows, the trustees have a reasonable expectation that charity has adequate resources to continue its activities for the foreseeable future and consider that there were no material uncertainties over the charity's financial viability. Accordingly, they also continue to adopt the going concern basis in preparing the financial statements.

##### c) **Income recognition**

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

##### d) **Donations and legacies**

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when there is entitlement, probability of receipt and the amount of income receivable can be measured reliably. Volunteer time is not included in the financial statements.

##### e) **Contractual fee income**

Contractual fee income is recognised to the extent that the charity has provided the services. Where such income is received in advance, the income is deferred until the charity becomes entitled to them.

##### f) **Grants**

Grants are recognised in full in the statement of financial activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

Grants for the purchase of fixed assets are credited to restricted income when receivable. Depreciation of fixed assets purchased with such grants is charged against the restricted fund. Where a fixed asset is donated to the charity for its own use, it is treated in a similar way to a restricted grant.

# SHARE COMMUNITY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1. ACCOUNTING POLICIES (continued)

##### g) Expenditure

Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.

Expenditure is allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis being an estimate, based on staff time, of the amount attributable to each activity.

	Salary and overheads	Support costs	Governance costs
	%	%	%
Raising funds	1	1	-
Independent living	59	69	70
Horticulture	26	30	30
Support costs	11	-	-
Governance	3	-	-

Governance costs include the management of the Charitable Company's assets, organisational management and compliance with constitutional and statutory requirements.

##### h) Raising funds

The costs of raising funds relate to the costs incurred by the Charitable Company in raising funds for the charitable work.

##### i) Depreciation

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life: The depreciation rates in use are as follows:

Building	Over 100 years on the cost of building
Property improvements	25 years
Equipment	4 years
Fixture and fittings	4 years
Motor vehicles	4 years

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

##### j) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

##### k) Unrestricted funds

Unrestricted funds are donations and other income receivable or generated for the objects of the charity.

##### l) Designated funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

##### m) Transfers

Transfers are made between funds to subsidise restricted funding, or if additional funds are designated by the trustees.

## SHARE COMMUNITY LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1. ACCOUNTING POLICIES (continued)

**n) Rentals**

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

**o) Pension scheme**

Share Community provides 5% on top of the salary to be paid directly into Share's Defined Contribution Pension Scheme with The Pension Trust (TPT). All employees also contribute a minimum of 5% (from April 2023) into their pension scheme.

**p) Financial Instruments**

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**q) Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

**r) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**s) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**t) Legal status**

Share Community is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to 25p per member of the charity.

**u) Critical accounting judgements and estimates**

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no judgements or estimates critical to the financial statements.

#### 2. DONATIONS AND LEGACIES

	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Donations, gifts and subscriptions	-	52,912	52,912	27,996

All donations income in 2023 was unrestricted.

SHARE COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

3. EXPENDITURE

	<b>Raising Funds 2024 £</b>	<b>Independent Living 2024 £</b>	<b>Horticulture 2024 £</b>	<b>Support Costs 2024 £</b>	<b>Governance 2024 £</b>	<b>Total 2024 £</b>
Staff costs (note 5)	7,958	907,161	346,306	166,426	33,008	1,460,859
Direct cost	24,106	303,937	112,490	76,853	-	517,386
Other costs	-	-	-	-	22,340	22,340
	<u>32,064</u>	<u>1,211,098</u>	<u>458,796</u>	<u>243,279</u>	<u>55,348</u>	<u>2,000,585</u>
Support costs	1,545	174,948	66,786	(243,279)	-	-
Governance costs	-	40,056	15,292	-	(55,348)	-
	<u>33,609</u>	<u>1,426,102</u>	<u>540,874</u>	<u>-</u>	<u>-</u>	<u>2,000,585</u>

Governance costs include audit fees of £15,291 and staff costs of £33,008 (2023: £14,570 and staff costs of £33,116 respectively)

<i>2023 comparatives</i>	<b>Raising Funds 2023 £</b>	<b>Independent Living 2023 £</b>	<b>Horticulture 2023 £</b>	<b>Support Costs 2023 £</b>	<b>Governance 2023 £</b>	<b>Total 2023 £</b>
Staff costs (note 5)	12,594	717,052	314,243	133,211	33,116	1,210,216
Direct cost	13,170	226,234	101,066	-	-	340,470
Other costs	-	-	-	26,201	14,700	40,901
	<u>25,764</u>	<u>943,286</u>	<u>415,309</u>	<u>159,412</u>	<u>47,816</u>	<u>1,591,587</u>
Support costs	1,949	109,483	47,980	(159,412)	-	-
Governance costs	-	33,246	14,570	-	(47,816)	-
	<u>27,713</u>	<u>1,086,015</u>	<u>477,859</u>	<u>-</u>	<u>-</u>	<u>1,591,587</u>

## SHARE COMMUNITY LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2024

4. NET MOVEMENT IN FUNDS	2024	2023
	£	£
This is stated after charging:		
Depreciation	47,859	46,362
Trustees' remuneration	-	-
Auditors' remuneration:-		
Audit (including VAT)	15,291	14,570
Interest on loans	32,414	19,831
	<u>          </u>	<u>          </u>

5. STAFF COSTS AND NUMBERS	2024	2023
	£	£
Salaries and wages	1,285,056	1,070,815
Social security costs	108,440	76,104
Pension contributions	58,512	49,678
Agency and other staff costs	8,851	13,618
	<u>          </u>	<u>          </u>
	<u>1,460,859</u>	<u>1,210,215</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

In the band £60,001 - £70,000	1	-
In the band £70,001 - £80,000	1	-

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

	No.	No.
Independent Living Skills	33	29
Horticulture	6	6
Employability Training	1	1
Administration and support	14	12
Fundraising	2	2
	<u>          </u>	<u>          </u>
	56	50

Over half of employees are part-time. The total employee benefits of the key management personnel of the charity were £153,314 (2023: £135,997). The key management personnel of the charity were Chief Executive Officer and Chief Finance and Operating Officer.

Volunteers donated approximately 2,417 hours over the year (230 hours from befrienders, 627 from social buddies and 1,560 from classroom, project and garden volunteers). Volunteers also gave us 219 hours from volunteer training. If we were paying a support worker to do the work that the volunteers have done, with a wage of £11.50 per hour, it would cost us £27,796 in salary alone.

#### 6. TAXATION

The Charitable Company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

SHARE COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

7. TANGIBLE FIXED ASSETS

	Freehold land and building £	Property improvement £	Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
<b>Cost</b>						
At 1 April 2023	1,500,000	709,129	177,782	21,117	44,677	2,452,705
Additions in year	-	3,462	12,803	1,391	27,999	45,655
Disposals in year	-	-	-	-	(44,677)	(44,677)
At 31 March 2024	1,500,000	712,591	190,585	22,508	27,999	2,453,683
<b>Depreciation</b>						
As 1 April 2023	152,000	624,429	134,702	11,579	44,677	967,387
Charge for the year	9,500	8,307	22,061	4,491	3,500	47,859
Disposals	-	-	-	-	(44,677)	(44,677)
At 31 March 2024	161,500	632,736	156,763	16,070	3,500	970,569
<b>Net Book Value</b>						
At 31 March 2024	1,338,500	79,855	33,822	6,438	24,499	1,483,114
At 31 March 2023	1,348,000	84,700	43,090	9,538	-	1,485,318

8. DEBTORS

	2024 £	2023 £
Trade debtors	189,128	293,956
Accrued income	46,764	37,276
Prepayments	14,769	14,271
Other debtors	1,401	2,649
	252,062	348,152

9. CREDITORS: amounts falling due within one year

	2024 £	2023 £
Bank overdraft	-	643
Pension	10,552	10,378
Trade creditors	16,269	7,349
Accruals	46,287	30,714
Loan payable within one year	45,231	47,905
Other creditors	28,505	21,569
Deferred income (see below)	60,636	242,459
	207,480	361,017

Deferred income relates to funds received in the year which have to be spent specifically in future periods. During the year £60,636 has been deferred and £242,459 from the previous year has been released to the Statement of Financial Activities.

**SHARE COMMUNITY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2024**

<b>10. CREDITORS: amounts falling due after one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loan and mortgage payable:		
Between 1 – 2 years	47,961	49,533
Between 2 – 5 years	161,960	158,932
Greater than 5 years	239,275	280,713
	<u>449,196</u>	<u>489,178</u>

The company took out a mortgage of £1,194,000 on 30/10/2007 for the purchase of the building and is secured by a legal charge on the building. This is being repaid over 25 years.

**11. OPERATING LEASES**

At the year end, the charity was committed to no (2023: £nil) future payments in respect of operating leases.

**12. NET ASSETS BETWEEN FUNDS**

<b>2024</b>	<b>Restricted Funds 2024 £</b>	<b>General Funds 2024 £</b>	<b>Total 2024 £</b>
Tangible fixed assets	-	1,483,114	1,483,114
Current assets	-	672,931	672,931
Current liabilities	-	(207,480)	(207,480)
Long term liabilities	-	(449,196)	(449,196)
<b>Net assets at the end of the year</b>	<u>-</u>	<u>1,499,369</u>	<u>1,499,369</u>
<b>2023</b>	<b>Restricted Funds 2023 £</b>	<b>General Funds 2023 £</b>	<b>Total 2023 £</b>
Tangible fixed assets	-	1,485,318	1,485,318
Current assets	12,648	792,661	805,309
Current liabilities	-	(361,017)	(361,017)
Long term liabilities	-	(489,178)	(489,178)
<b>Net assets at the end of the year</b>	<u>12,648</u>	<u>1,427,784</u>	<u>1,440,432</u>

SHARE COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENTS IN FUNDS -2024	At the start of the year £	Income £	Expenditure £	At end of year £
<b>Restricted funds:</b>				
London Borough of Wandsworth - WAF Grant	460	-	(460)	-
South West London Integrated Care Board	-	116,245	(116,245)	-
Drapers' Charitable Fund	-	10,000	(10,000)	-
Garfield Weston	-	5,000	(5,000)	-
Awards for All	-	5,805	(5,805)	-
Santander Foundation	-	59,995	(59,995)	-
Peter Stebbings Memorial Charity	-	7,000	(7,000)	-
Pictet Group Foundation	-	7,390	(7,390)	-
Baily Thomas Charitable Fund	-	7,422	(7,422)	-
The Hobson Charity	-	4,875	(4,875)	-
The London Community Foundation	3,298	12,077	(15,375)	-
Big Lottery Community Fund	8,890	12,400	(21,290)	-
Inman Charity	-	3,328	(3,328)	-
Enable Leisure	-	2,547	(2,547)	-
Groundwork London	-	6,695	(6,695)	-
Lane Clark & Peacock LLP Foundation	-	10,152	(10,152)	-
John Coates Charitable Trust	-	3,000	(3,000)	-
R&H Trust	-	23,322	(23,322)	-
LB Lambeth	-	20,000	(20,000)	-
<b>Total restricted funds</b>	<b>12,648</b>	<b>317,253</b>	<b>(329,901)</b>	<b>-</b>
<b>General funds</b>	<b>1,427,784</b>	<b>1,742,269</b>	<b>(1,670,684)</b>	<b>1,499,369</b>
<b>Total funds</b>	<b>1,440,432</b>	<b>2,059,522</b>	<b>(2,000,585)</b>	<b>1,499,369</b>

Full comparatives for the year to 31 March 2023 can be found in note 15.

**Purposes of restricted funds**

**Awards for All:** This funding was received to provide training in home cooking skills specifically focused on cost-effective recipes, to support our students and their families through the cost-of-living crisis.

**Baily Thomas Charitable Fund:** This funding supported our community café at the Black Prince Trust.

**Big Lottery Community Fund:** This funding was provided toward the staff cost of family support work

**Drapers' Charitable Fund:** This funding supported our community café at the Black Prince Trust.

**Enable Leisure Trust:** This project was funded to build on delivering complementary advocacy sessions to support students with learning disabilities

**Garfield Weston Foundation:** This funding was provided to support our core programmes around wellbeing, independence and employability

**Groundwork London:** This funding supports walking and cycling out in the community

**Hobson Charity:** This funding supported our community café at the Black Prince Trust.

**Inman Charity:** This funding was received to provide training in home cooking skills specifically focused on cost-effective recipes, to support our students and their families through the cost-of-living crisis.

**John Coates Charitable Trust:** This funding supported our community café at the Black Prince Trust.

**Lane Clark & Peacock LLP Foundation:** This funding supported our community meals service at the Black Prince Trust

**London Borough of Lambeth:** This funding supported our community café at the Black Prince Trust

**London Borough of Wandsworth-WAF grant:** This fund was provided to take part in Wandsworth Arts Fringe festival to showcase the talents among the people of learning disabilities and/or autism.

**London Community Foundation:** This funding supports our provision of physical activity and sport



## SHARE COMMUNITY LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 31 MARCH 2024

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#### 13. MOVEMENTS IN FUNDS (CONTINUED)

**Peter Stebbings Memorial Charity:** This funding supported our community café at the Black Prince Trust

**Pictet Group Foundation:** This funding supported our Home Cooking Skills project

**R&H Trust:** This fund offers people with learning disabilities opportunities to Go Anywhere, Do Anything and promotes social integration.

**Santander Foundation:** This funding supports our delivery of digital financial literacy skills

**South West London Integrated Care Board:** This funding supports our wellbeing work

**R&H (Hummingbird) Trust:** This fund offers people with learning disabilities opportunities to Go Anywhere and Do Anything and promotes social integration.

**Santander Foundation:** This grant supported to increasing the financial & digital literacy of adults with learning disabilities and their families.

**South West London Integrated Care Board (ICB):** This funding was provided to deliver dedicated support for students' wellbeing across all Share's sites, and invest in new impact resource to give a baseline dataset on what was affecting their wellbeing.

**The Inman Charity:** This funding was part funding to provide training in home cooking skills specifically focused on cost-effective recipes, to support our students and their families through the cost-of-living crisis.

**The London Community Foundation:** This funding supported autistic service users to run a self-advocacy group at Share called 'Spectrum' that developed and delivered activities that helped to make sure that the needs of people with autism within Share and the wider community are met. Later in the year, they also supported with a grant to work with disabled men to improve their physical and mental wellbeing.

**The Hobson Group:** This funding supported our community café at the Black Prince Trust

**Transport for London:** This funding supported for travel training, create awareness in safety in the community and the benefits of a more active lifestyle.

#### 14. RELATED PARTY TRANSACTIONS

Total donation income from the trustees and related parties in the year was £1,740 (2023: £520).

There were no other related party transactions in the year (2023 – the same).

SHARE COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Restricted</i> 2023 £	<i>Unrestricted</i> 2023 £	<i>Total</i> 2023 £
<b>INCOME FROM:</b>			
<i>Donations and legacies</i>	-	27,996	27,996
<i>Other trading activities</i>	-	23,451	23,451
<i>Investments</i>	-	1,169	1,169
<i>Charitable activities:</i>			
<i>Independent Living Skills</i>	195,585	943,661	1,139,246
<i>Horticulture</i>	72,340	349,025	421,365
<b>TOTAL INCOME</b>	<u>267,925</u>	<u>1,345,303</u>	<u>1,613,228</u>
<b>EXPENDITURE ON:</b>			
<i>Raising funds</i>	-	27,711	27,711
<i>Charitable activities</i>			
<i>Independent Living Skills</i>	179,161	906,856	1,086,017
<i>Horticulture</i>	78,516	399,343	477,859
<b>TOTAL EXPENDITURE</b>	<u>257,677</u>	<u>1,333,910</u>	<u>1,591,587</u>
<b>Net income/ net movement in funds</b>	10,248	11,393	21,641
<i>Total funds brought forward</i>	<u>2,400</u>	<u>1,416,391</u>	<u>1,418,791</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>12,648</u></u>	<u><u>1,427,784</u></u>	<u><u>1,440,432</u></u>

SHARE COMMUNITY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2023

16. COMPARATIVE MOVEMENTS IN FUNDS FOR THE YEAR ENDED 31 MARCH 2023

	<i>At the start of the year</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>At end of year</i> £
<b>Restricted funds:</b>				
WAF Grant	-	1,950	(1,490)	460
Wandsworth community grant	-	49,856	(49,856)	-
Wandsworth contract	-	14,581	(14,581)	-
Garfield Weston	-	20,000	(20,000)	-
Awards for All	-	6,607	(6,607)	-
Santander Foundation	-	45,245	(45,245)	-
The London Community Foundation	-	12,031	(8,733)	3,298
Big Lottery Community fund	2,400	49,601	(43,111)	8,890
Inman Charity	-	1,672	(1,672)	-
Transport for London	-	1,249	(1,249)	-
Enable Leisure	-	848	(848)	-
City Bridge Trust	-	40,963	(40,963)	-
R & H Trust	-	23,322	(23,322)	-
<b>Total restricted funds</b>	<u>2,400</u>	<u>267,925</u>	<u>(257,677)</u>	<u>12,648</u>
<b>General funds</b>	<u>1,416,391</u>	<u>1,345,303</u>	<u>(1,333,910)</u>	<u>1,427,784</u>