

**YPAC MANCHESTER LTD**

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

Registered Charity No. 1133626  
Company Registration No. 07039253

# YPAC MANCHESTER LTD

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## YPAC MANCHESTER LTD

### Report of the trustees for the year ended 31<sup>st</sup> March 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### Objectives and activities

The purposes of the charity are:

To advance in life and help young people, particularly those who are socially or economically disadvantaged, through:

- a, the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life
- b, providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals

The main activities are:

- Informal education through open access youth sessions
- Informal Education through Detached Youth work
- Term time play sessions and play schemes
- Supporting school pupils including transitions
- Health and well-being programmes
- Supporting Young Peoples employability

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- Youth Work Programme
- Detached Youth work
- Social Enterprise work
- Employability support for 16-25 year olds
- Summer and holiday sessions
- Play work programme

### A review of our achievements and performance

Despite the challenges of ongoing reductions in public sector spending and increased competition for funds the charity has been able to maintain and expand its services and continues to offer youth and play work in the areas of Ancoats, Miles Platting and Collyhurst expanding into Newton Heath. We have refocussed our project in line with our objects in this year and we developed the newly restructured team. We continue support local young people through 3 key strands of work:

## YPAC MANCHESTER LTD

1. Young People in the Community
2. Young People at Home
3. Young People at School

We have continued all our youth clubs and detached work this year within National Youth Agency Guidelines to ensure compliance with National Legislation, Expanding the delivery of sessions through use of surplus from 20-21. We have continued to develop our Detached work. We have ensured there was support for young people throughout the pandemic and were able to develop further activities with young people once the restrictions lifted fully. This included Residential work, youth voice work, engaging educational activities and arts projects.

### Financial review

In 2021-2022 our income increased by approximately £78,000. A significant amount of this was a capital grant to purchase a minibus and other equipment and end of year funding to be carried over to next year. Our expenditure increased by around £60000 as we used the surplus from 2020/21 to give young people opportunities as we moved out of Covid restrictions. Our salary expenditure increased, but youth activity costs decreased. A surplus of £52,520 has been achieved compared to the surplus of £27,558 in the previous year. Much of this surplus is to be used in the coming financial year.

### Impact of Covid Pandemic

The financial Impact of Covid has been seen through a knock-on effect of surplus funds this year. As restrictions lifted, we increased the levels of Youth Work Activities expenditure. We have seen a surplus as there was limited capacity to fully use these funds in the first half of the year. We are using them in the coming financial year to further enhance our provision.

### Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

### Reserves policy and going concern

The balance held in unrestricted reserves on 31<sup>st</sup> March 2022 was £6944 of which all are free reserves, after allowing for funds tied up in fixed assets.

The trustees have reviewed the reserves policy in view of the financial performance for 2021-22 and agreed the following:

### Reserves Policy

YPAC needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay and notice and amounts due to creditors.
- To meet unexpected costs like breakdown of essential office machinery, staff cover for illness, maternity leave, parental leave and legal costs defending the charities interests.
- To replace equipment as it wears out.

## YPAC MANCHESTER LTD

- Ensure that the charity can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears.
- From time to time funding has certain restrictions which mean that by law it must be held in a restricted reserve until it is spent in line with the funding agreement.

The charity aims to build a general reserve of approximately 3 months running costs (approximately £40,000 in 2021-2022) and aims to do so by generating a small surplus of £5000 per annum to go into the general reserve.

The charity also aims to hold designated funds for potential redundancy or closure costs and working capital of approximately £25,024 – this figure to be reviewed annually subject to our potential redundancy liabilities.

There are no funds that are materially in deficit. Income from funders does process over two tax years. Therefore and as mentioned, the Charity's expenditure for the reporting financial year can be more than its income. When the balance from the previous financial year is included the charity has a cash surplus.

The Charity's main source of income is grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. This includes the continued purchasing of NatWest Mentor HR and Employment Law services.

### **Plans for Future Periods**

YPAC finalised a new Business Plan for 2019 onwards focussing on increased youth work services. Further funding has been sought from Henry Smith and other funders over the next financial year to secure the Charity over the next three years. Trustees are reviewing and revising the business plan and funding strategy beyond 2022.

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

YPAC Manchester Ltd (formerly Youth Project @ Apostles' and Cuthbert's) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 Oct 2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20 January 2010. After a review in 2019-20, we have refocussed our work on our Objectives.

### **Appointment of trustees**

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of one year upon which all trustees must be re-elected.

## YPAC MANCHESTER LTD

### Trustee induction and training

Trustees start on the Board as non-executive members. This forms part of their induction and training. Appointment as full Board Members is made up to 12 months later. The exception to this induction process is for trustees who have knowledge and experience at holding a post of Trustee and Director elsewhere and/or significant knowledge and experience of YPAC. All trustees take part in 'Away Days' to learn more about the Charity. YPAC is a member of 2 infrastructure organisations who provide Trustee training which includes, finance, governance, policy and procedures and law. The organisation has NatWest Mentor on board providing Employment Law and HR to the organisation supporting the Directors and Senior Management team.

### Organisation

The board of trustees administers the charity. The board normally meets every two months. A Manager is appointed by the trustees to manage the day-to-day operations of the charity.

### Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

### Reference and administrative information

Charity Name: YPAC Manchester Ltd (Youth Project @ Apostles' and Cuthbert's)

Charity Number: 1133626

Company Registration Number: 07039253

### Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### Key management personnel: Trustees and Directors

Claire Evans

Delroy Kerr Non-Executive Trustee

Susan Brookes

Erica Nixon

Tracy Sparkes

Stephen Conway

William Orr Chair

#### Youth Work Manager

Chris Macintosh

**Registered Office**

St Georges Youth and Community Centre  
Bothwell Road  
Manchester  
M40 7NY

**Independent Examiners**

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

Co-operative Bank plc  
Balloon Street  
Manchester

**Professional Advisors**

NatWest Mentor

## YPAC MANCHESTER LTD

### Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of YPAC Manchester Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees



William Orr  
Chair

Date: 11<sup>th</sup> August 2022



## Independent examiner's report to the trustees of YPAC MANCHESTER LTD

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2022, which are set out on pages 8 to 21.

### Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

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

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

### Basis of independent examiner's report

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

### Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*  
 Community Accountancy Service Ltd  
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 11<sup>th</sup> August 2022

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
31 MARCH 2022**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
<b>Income from:</b>					
Donations and legacies	(3)	526	-	526	900
Charitable Activities	(4)	-	259,387	259,387	184,786
Other Trading Activities	(5)	792	4,360	5,172	800
Investment Income		-	-	-	-
<b>Total</b>		<b>1,318</b>	<b>263,767</b>	<b>265,085</b>	<b>186,172</b>
<b>Expenditure on:</b>					
Charitable Activities	(6)	(1,775)	211,354	209,579	158,614
<b>Total</b>		<b>(1,775)</b>	<b>211,354</b>	<b>209,579</b>	<b>158,614</b>
<b>Net income/(expenditure)</b>		<b>3,093</b>	<b>52,413</b>	<b>55,506</b>	<b>27,558</b>
Transfers between funds	(15)	(307)	307	-	-
<b>Net movement in funds</b>		<b>2,786</b>	<b>52,720</b>	<b>55,506</b>	<b>27,558</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	28,982	65,516	94,498	66,940
<b>Total funds carried forward</b>	(15)	<b>31,968</b>	<b>118,036</b>	<b>150,004</b>	<b>94,498</b>

The negative unrestricted expenditure is the result of the balance of HMRC employment allowance.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 20 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

Company Registration Number: 07039253

	Notes	2022 £	2021 £
<b>Fixed assets:</b>			
Tangible assets	(11)	36,922	796
<b>Total fixed assets</b>		<u>36,922</u>	<u>796</u>
<b>Current assets:</b>			
Debtors	(12)	25,136	18,127
Cash at Bank & in Hand		94,406	98,929
<b>Total current assets</b>		<u>120,544</u>	<u>117,056</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(13)	7,462	23,354
<b>Net current assets or liabilities</b>		<u>113,082</u>	<u>93,702</u>
<b>Total assets less current liabilities</b>		<u>150,004</u>	<u>94,498</u>
<b>Total net assets or liabilities</b>		<u>150,004</u>	<u>94,498</u>
<b>The funds of the charity:</b>			
Restricted income funds	(15)	116,036	65,516
Unrestricted income funds	(15)	31,968	28,982
<b>Total charity funds</b>		<u>150,004</u>	<u>94,498</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 11th August 2022

  
William Or

Chair

The notes on pages 11 to 20 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2022

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds	55,505	27,558
Add back depreciation	13,607	665
Deduct investment income	-	-
Decrease/(increase) in debtors	(8,009)	(8,254)
Increase/(decrease) in creditors	(15,892)	15,934
<b>Net cash used in operating activities</b>	<b>45,412</b>	<b>34,903</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	(49,933)	(1,195)
<b>Net cash provided by investing activities</b>	<b>(49,933)</b>	<b>(1,195)</b>
Increase/(decrease) in cash and cash equivalents during the year	(4,521)	33,708
Cash and cash equivalents brought forward	98,925	65,221
<b>Cash and cash equivalents carried forward</b>	<b>94,404</b>	<b>98,929</b>

## Notes to the accounts

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 31st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 41 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

**(c) Income recognition**

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

**(h) Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Equipment	33.33% on cost
Motor Vehicles	25% on cost

**(i) Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**(j) Pensions**

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(k) Debtors**

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

**(l) 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.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

Director and Trustee Claire Evans is the CEO of 4CT which is an organisation responsible for distributing Young Manchester grants.

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Donations	526	-	526	500
	<u>526</u>	<u>-</u>	<u>526</u>	<u>500</u>

previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Donations	500	-	500
	<u>500</u>	<u>-</u>	<u>500</u>

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Restricted grants:				
Adeatus Housing - Jigsaw	-	-	-	2,488
BBC Children in Need Youth Investment Fund	-	44,357	44,357	-
Cycle and Stride	-	5,995	5,995	-
4CT Limited - Young Manchester East	-	19,000	19,000	19,000
4CT Limited - Paperbag Playscheme	-	-	-	4,200
4CT Limited - Keeping Children Safe (East)	-	-	-	18,826
4CT Limited - EYSA East	-	14,995	14,995	-
4CT Limited - Holiday Activity Fund East	-	1,776	1,776	-
4CT Limited - Holiday Activity Fund Summer Xmas	-	6,830	6,830	-
4CT Limited - MGR Active	-	1,500	1,500	-
4CT Limited - Work and Skills	-	7,000	7,000	-
Manchester Youth Zone - Keeping Children Safe (North)	-	-	-	5,000
NM Lottery	-	-	-	1,000
ESF Round 2	-	3,254	3,254	1,448
HMRC CVJRS	-	-	-	8,822
Garfield Weston	-	16,250	16,250	13,750
GM Navigators Oldham Hub	-	10,000	10,000	-
Herry Smith	-	30,000	30,000	30,000
Hedley Foundation	-	2,000	2,000	-
WEA	-	-	-	12,949
HMG	-	1,662	1,662	-
Manchester City Council Public Health	-	3,000	3,000	-
Manchester City Council EYMPP	-	7,824	7,824	-
Young Manchester Arts	-	-	-	7,500
Youth Bank	-	10,000	10,000	-
Manchester Youth Zone - CMC	-	-	-	5,658
Manchester Youth Zone/Young Manchester North	-	15,823	15,823	15,823
Manchester Youth Zone - EYSA North	-	11,000	11,000	-
Manchester Youth Zone - Holiday Activity Fund North	-	2,326	2,326	-
Rank Foundation	-	-	-	3,000
Trusthouse	-	10,000	10,000	-
Tudor Trust	-	30,000	30,000	30,000
Tudor Trust Staff Support Fund	-	-	-	2,000
We Love Manchester Stronger Communities	-	4,795	4,795	-
We Love Manchester	-	-	-	2,530
	-	259,387	259,387	184,788

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Restricted grants:			
Adactus Housing - Jigsaw	-	2,480	2,480
4CT Limited - Young Manchester East	-	19,000	19,000
4CT Limited - Paperbag Playscheme	-	4,200	4,200
4CT Limited - Keeping Children Safe (East)	-	18,826	18,826
Manchester Youth Zone - Keeping Children Safe (North)	-	6,000	6,000
NM Lottery	-	1,000	1,000
ESF Round 2	-	1,448	1,448
HMRC CVJRS	-	8,622	8,622
Garfield Weston	-	13,750	13,750
Henry Smith	-	30,000	30,000
WEA	-	12,949	12,949
Young Manchester Arts	-	7,500	7,500
Manchester Youth Zone - CMC	-	5,658	5,658
Manchester Youth Zone/Young Manchester North	-	15,823	15,823
Rank Foundation	-	3,000	3,000
Tudor Trust	-	30,000	30,000
Tudor Trust Staff Support Fund	-	2,000	2,000
We Love Manchester	-	2,530	2,530
	-	184,786	184,786

## 5. Income from other trading activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Young peoples' trips	-	-	-	148
Generated income	792	4,380	5,172	738
	792	4,380	5,172	886

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Young peoples' trips	148	-	148
Generated income	738	-	738
	886	-	886



## 5. Expenditure

	Youth and Community Work	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£	£
<b>Expenditure on charitable activities:</b>			
Employment Costs	140,150	140,150	117,086
Training	2,030	2,030	1,824
Administration Fees	3,946	3,946	4,117
Subscriptions	15	15	-
OBS Fees	-	-	180
Youth activity costs	29,295	29,295	18,500
Travel expenses	837	837	99
Equipment	1,927	1,927	2,021
Bank Charges	1	1	1
IT, Maintenance & Software	1,617	1,617	689
Repairs & Maintenance	147	147	150
Telephone	1,386	1,386	1,402
Rent	9,996	9,996	6,063
Insurance	2,170	2,170	1,801
Governance costs	1,936	1,936	2,857
Post, Printing & Stationery	319	319	260
Depreciation	13,807	13,807	665
	<u>209,579</u>	<u>209,579</u>	<u>158,614</u>
<b>Total Expenditure</b>	<u>209,579</u>	<u>209,579</u>	<u>158,614</u>
Restricted funds		211,354	158,832
Unrestricted funds		(1,775)	(218)
		<u>209,579</u>	<u>158,614</u>

## 7. Analysis of expenditure on charitable activities

As per note 6.

## 8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Payroll Bureau	518	-	518	type of expense
Professional Fees	13	-	13	type of expense
Mentor	475	-	475	type of expense
Accountancy Fees	-	930	930	type of expense
	<u>1,006</u>	<u>930</u>	<u>1,936</u>	

	General Support	Governance	Total 2021	Basis of apportionment
Payroll Bureau	518	-	518	type of expense
Professional Fees	13	-	13	type of expense
Mentor	1,426	-	1,426	type of expense
Accountancy Fees	-	900	900	type of expense
	<u>1,957</u>	<u>900</u>	<u>2,857</u>	

#### 9. Analysis of staff costs

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	132,281	111,102
Redundancy	-	-
Social Security Costs	4,816	3,516
Pension Costs	<u>3,053</u>	<u>2,455</u>
	<u>140,150</u>	<u>117,088</u>
Charitable activities	140,150	117,088
Support costs	-	-
	<u>140,150</u>	<u>117,088</u>

The average number of employees during the year was 9 (previous year: 9).

The charity considers its key management personnel comprises the trustees and Youth Work Manager. The total employment benefits, including employer pension contributions of the key management personnel were £33,547 (previous year: £35,298) No employee has benefits in excess of £60,000 (previous year: none).

#### 10. Independent Examiner Fees

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Independent examination fees	<u>930</u>	<u>900</u>
	<u>930</u>	<u>900</u>

#### 11. Tangible Fixed Assets

	Motor Vehicles	Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2021	-	11,037	11,037
Additions	<u>38,854</u>	<u>11,079</u>	<u>49,933</u>
At 31 March 2022	<u>38,854</u>	<u>22,116</u>	<u>60,970</u>
<b>Depreciation</b>			
At 1 April 2021	-	10,241	10,241
Charge for Year	<u>9,714</u>	<u>4,093</u>	<u>13,807</u>
At 31 March 2022	<u>9,714</u>	<u>14,334</u>	<u>24,048</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>29,140</u>	<u>7,782</u>	<u>36,922</u>
At 31 March 2021	-	796	796

## 12. Analysis of debtors

	2022	2021
	£	£
Debtors	23,880	17,663
Prepayments	2,256	464
	<u>26,136</u>	<u>18,127</u>

Debtors and prepayments related to restricted funds £25,506 (2021: £18,127) and unrestricted funds £630 (2021: £nil).

## 13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	1,762	1,482
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	930	900
Deferred income	2,500	18,750
Taxation and social security costs	2,270	2,212
	<u>7,462</u>	<u>23,354</u>

## 14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2021	18,750
Amount released to income earned from charitable activities	(18,750)
Amount deferred in year	2,500
Balance at 31 March 2022	<u>2,500</u>

## 15. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	12,482	1,318	1,775	(6,631)	6,944
Designated Fund	16,500	-	-	8,524	25,024
	<u>28,982</u>	<u>1,318</u>	<u>1,775</u>	<u>(107)</u>	<u>31,968</u>

## Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	11,574	1,388	218	(896)	12,482
Designated Fund	16,500	-	-	-	16,500
	<u>28,074</u>	<u>1,388</u>	<u>218</u>	<u>(896)</u>	<u>28,982</u>

## Name of unrestricted fund:

General Fund

Designated Fund

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

For future redundancy and closure costs

## Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Adactus Housing - Jigsaw	1,931	-	(1,928)	-	3
BBC Children in Need Youth Investment Fund	-	44,357	(13,697)	-	30,660
Collyhurst Big Local	5,409	-	(3,202)	-	2,207
Cycle and Stride	-	5,993	-	-	5,995
4CT Limited - Young Manchester East	9,071	19,000	(22,947)	-	5,124
4CT Limited - Paperbag Playscheme	-	-	-	-	-
4CT Limited - Keeping Children Safe (East)	14,098	-	(11,763)	-	2,335
4CT Limited - EYSA East	-	14,995	(12,394)	-	2,601
4CT Limited - Holiday Activity Fund East	-	1,776	(1,776)	-	-
4CT Limited - Holiday Activity Fund Summer Xmas	-	8,830	(6,237)	-	593
4CT Limited - MCR Active	-	1,500	(1,493)	-	7
4CT Limited - Work and Skills	-	7,000	(709)	-	6,291
Manchester Youth Zone - Keeping Children Safe (North)	2,063	-	(203)	107	2,467
NM Lottery	837	-	(325)	-	512
ESF Round 2	(3,075)	3,254	(179)	-	-
Garfield Weston	5,557	16,250	(17,758)	-	4,049
GM Navigators Oldham Hub	-	10,000	-	-	10,000
Henry Smith	4,787	30,000	(29,967)	-	4,820
Hedley Foundation	-	2,000	(2,000)	-	-
WEA	575	-	(578)	-	-
HMG	(722)	1,662	(431)	-	509
Manchester City Council	1,898	-	-	-	1,898
Manchester City Council Public Health	-	3,000	-	-	3,000
Manchester City Council EYMPP	-	7,824	-	-	7,824
Ubele	-	4,380	(4,292)	-	88
UK Youth	1,035	-	(945)	-	90
Young Manchester - Football	70	-	-	-	70
Young Manchester - Adventure Fund	2,499	-	(2,498)	-	-
Young Manchester - Playscheme	531	-	-	-	531
Young Manchester Arts	7,000	-	(3,445)	-	4,055
Youth Bank	-	10,000	(91)	-	9,991
Manchester Youth Zone - DMC	3,212	-	(790)	-	1,422
Manchester Youth Zone/Young Manchester North	4,244	15,823	(17,797)	-	2,270
Manchester Youth Zone - EYSA North	-	11,000	(8,828)	-	2,172
Manchester Youth Zone - Holiday Activity Fund North	-	2,328	(2,093)	-	233
Rank Foundation	682	-	-	-	682
Trusthouse	-	10,000	(7,151)	-	2,849
Tudor Trust	1,267	30,000	(28,937)	-	2,330
Tudor Trust Staff Support Fund	2,000	-	(1,990)	-	10
We Love Manchester Stronger Communities	-	4,795	(4,623)	-	172
We Love Manchester	747	-	(371)	-	376
	<u>65,516</u>	<u>263,787</u>	<u>(211,364)</u>	<u>107</u>	<u>118,036</u>

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Adactus Housing - Jigjags	4,928	2,480	(5,475)	-	1,933
BBC Children in Need	(133)	-	(133)	268	-
Collyhurst Big Local	7,301	-	(1,892)	-	5,409
4CT Limited - Young Manchester East	4,719	18,000	(14,648)	-	9,071
4CT Limited - Paperbag Playscheme	-	4,200	(4,200)	-	-
4CT Limited - Keeping Children Safe (East)	1,464	18,826	(8,192)	-	14,098
Manchester Youth Zone - Keeping Children Safe (North)	1,972	6,000	(5,408)	-	2,563
NM Lottery	-	1,000	(163)	-	837
ESF Round 2	-	1,448	(4,523)	-	(3,075)
HMRC CVJRS	-	8,622	(8,622)	-	-
Garfield Weston	-	13,750	(8,193)	-	5,557
Henry Smith	-	30,000	(25,213)	-	4,787
WEA	(2,207)	12,949	(10,167)	-	575
HMG	2,485	-	(3,637)	430	(722)
Manchester City Council	1,730	-	(32)	-	1,698
UK Youth	8,147	-	(5,112)	-	1,035
Young Manchester - Football	70	-	-	-	70
Young Manchester Adventure Fund	2,499	-	-	-	2,499
Young Manchester - Playscheme	1,815	-	(1,284)	-	531
Young Manchester Arts	-	7,500	-	-	7,500
Manchester Youth Zone - CMC	-	5,658	(3,446)	-	2,212
Manchester Youth Zone/Young Manchester North	1,202	10,823	(12,781)	-	4,344
Rank Foundation	-	3,000	(2,318)	-	682
Tudor Trust	4,878	30,000	(33,809)	-	1,267
Tudor Trust Staff Support Fund	-	2,000	-	-	2,000
We Love Manchester	-	2,530	(1,783)	-	747
	<u>38,868</u>	<u>184,788</u>	<u>(158,832)</u>	<u>496</u>	<u>85,516</u>

Name of restricted fund:	Description, nature and purpose of the fund
Adactus Housing - Jigsaw	for play sessions from February
BBC Children in Need Youth Investment Fund	towards salary costs and project work with the Junior Youth
Collyhurst Big Local	for delivery of school workshops and school sessions
Cycle and Stride	for the purchase of cycling equipment for cycle project
4CT Limited - Young Manchester East	for youth and play work costs in Miles Platting and Ancoats
4CT Limited - Paperbag Playscheme	for delivery of a Covid safe playscheme during Easter holidays
4CT Limited - Keeping Children Safe (East)	to deliver detached work in Miles Platting and Newton Heath
4CT Limited - EYSA East	to deliver detached work in Miles Platting and Newton Heath
4CT Limited - Holiday Activity Fund East	for delivery of a playscheme over Easter 2021
4CT Limited - Holiday Activity Fund Summer Xmas	for delivery of a playscheme over Summer and Christmas
4CT Limited - MCR Active	for delivery of a playscheme over Easter 2022
4CT Limited - Work and Skills	for delivery of a weekly NEET employability session until June 2022
Manchester Youth Zone - Keeping Children Safe (North)	for developing a knife crime resource
NM Lottery	to provide essential equipment for individual young people during the Covid lockdown
ESF Round 2	for NEET Employability work
Garfield Weston	for a 2 year Detached Youth Work project across Collyhurst, Miles Platting and Ancoats
GM Navigators Oldham Hub	for delivery of Training and Youth work interventions in 22/23
Harry Smith	towards salary costs
Hedley Foundation	funding for a residential activity
WEA	for NEET Employability work
HMG	for the Social Enterprise work
Manchester City Council	for a 10 week targeted youth support project
Manchester City Council Public Health	to deliver Trauma Informed Youth work in 22/23
Manchester City Council EYMPP	to deliver a photography project across East Manchester
Ubele	to deliver a residential around System change for BAME young people
UK Youth	for Youth work activities and additional worker
Young Manchester - Football	for a football tournament run with ACN and MYZ
Young Manchester - Adventure Fund	funding for a residential
Young Manchester - Playscheme	for delivery of a summer playscheme
Young Manchester Arts	for a 2 year arts project
Youth Bank	for young people to deliver a grant programme
Manchester Youth Zone - OMC	to support identified young people on a 1-1 basis
Manchester Youth Zone/Young Manchester North	to provide 1-1 support for young people at risk through knife crime and serious youth violence
Manchester Youth Zone - EYSA North	to deliver detached work in Collyhurst and Harpurhey
Manchester Youth Zone - Holiday Activity Fund North	for delivery of detached work and food provision in Collyhurst and Newton Heath
Bank Foundation	for development of a Theory of Change for Detached work
Trusthouse	to deliver detached work in Miles Platting and Newton Heath
Tudor Trust	towards salary costs
Tudor Trust Staff Support Fund	to support staff well being
We Love Manchester Stronger Communities	to provide support for year 11 young people leaving school post pandemic
We Love Manchester	to provide support and resources to young people during the Covid lockdown

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

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	36,922	36,922
Cash at bank and in hand	(17,632)	25,024	87,016	94,408
Other net current assets/(liabilities)	24,576	-	(5,902)	18,674
<b>Total</b>	<b>6,944</b>	<b>25,024</b>	<b>118,036</b>	<b>150,004</b>

#### Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	796	796
Cash at bank and in hand	13,382	16,500	89,047	99,929
Other net current assets/(liabilities)	(800)	-	(4,327)	(5,227)
<b>Total</b>	<b>12,482</b>	<b>16,500</b>	<b>85,516</b>	<b>94,498</b>

#### 17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

## Income and Expenditure Account

	Year Ended 31st March 2022	Year Ended 31st March 2021
	£	£
<b>Income</b>		
Donations	526	500
Investment income	-	-
Restricted grants:	-	-
Adactus Housing - Jigsaw	-	2,480
BBC Children in Need Youth Investment Fund	44,357	-
Cycle and Stride	5,995	-
ACT Limited - Young Manchester East	19,000	19,000
ACT Limited - Paperbag Playscheme	-	4,200
ACT Limited - Keeping Children Safe (East)	-	19,826
ACT Limited - EYSA East	14,995	-
ACT Limited - Holiday Activity Fund East	1,778	-
ACT Limited - Holiday Activity Fund Summer Xmas	8,830	-
ACT Limited - MCR Active	1,500	-
ACT Limited - Work and Skills	7,000	-
Manchester Youth Zone - Keeping Children Safe (North)	-	6,000
NM Lottery	-	1,000
ESF Round 2	3,284	1,448
HMRC CVJRS	-	8,822
Garfield Weston	16,250	13,750
GM Navigators Oldham Hub	10,000	-
Henry Smith	30,000	30,000
Hedley Foundation	2,000	-
WEA	-	12,949
HMG	1,662	-
Manchester City Council Public Health	3,000	-
Manchester City Council EYMPP	7,824	-
Young Manchester Arts	-	7,500
Youth Bank	10,000	-
Manchester Youth Zone - OMC	-	8,558
Manchester Youth Zone/Young Manchester North	16,821	16,825
Manchester Youth Zone - EYSA North	11,000	-
Manchester Youth Zone - Holiday Activity Fund North	2,326	-
Rank Foundation	-	3,000
Trusthouse	10,000	-
Tudor Trust	30,000	30,000
Tudor Trust Staff Support Fund	-	2,000
We Love Manchester Stronger Communities	4,795	-
We Love Manchester	-	2,530
Young peoples' trips	-	148
Generated income	5,172	738
<b>Total income</b>	<b>265,085</b>	<b>186,172</b>
<b>Expenditure</b>		
Employment Costs	140,150	117,886
Training	2,030	1,824
Administration Fees	3,946	4,117
Subscriptions	15	-
DBS Fees	-	180
Youth activity costs	29,295	16,000
Travel expenses	837	98
Equipment	1,027	2,021
Bank Charges	1	1
IT, Maintenance & Software	1,817	689
Repairs & Maintenance	147	150
Telephone	1,386	1,402
Rent	9,990	6,953
Insurance	2,170	1,801
Governance costs	1,036	2,857
Post, Printing & Stationery	318	200
Depreciation	13,807	655
<b>Total Expenditure</b>	<b>209,579</b>	<b>158,614</b>
<b>Surplus/(deficit for year)</b>	<b>55,506</b>	<b>27,558</b>