MANCHESTER YOUNG LIVES LTD

England & Wales · Charity number 1070668

Details

Other names	MANCHESTER PLAY ASSOCIATION LTD, MANCHESTER YOUNG LIVES
Status	Registered
Legal form	Charitable company
Company number	03450197
Registered	1998-07-23
Register	View on the Charity Commission register

Contact

Address	The Addy Young People's Centre Woodhouse Lane Manchester M22 9TF
Phone	0161 437 5923
Email	info@manchesteryounglives.org.uk
Website	www.manchesteryounglives.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:A) THE PROVISION OF FACILITIES FOR THE RECREATION AND OF OTHER LEISURE TIME OCCUPATION FOR CHILDREN AND YOUNG PEOPLE, BEING FACILITIES IN GREATER MANCHESTER:1. OF WHICH SUCH CHILDREN AND YOUNG PEOPLE HAVE NEED BY REASON OF THEIR YOUTH AND SOCIAL ECONOMIC CIRCUMSTANCES, AND2. WHICH WILL IMPROVE THE CONDITION OF LIFE FOR SUCH CHILDREN AND YOUNG PEOPLE BY PROMOTING THEIR PHYSICAL, MENTAL AND SPIRITUAL WELL-BEING.B) THE ADVANCEMENT OF EDUCATION & TRAINING FOR THE PUBLIC BENEFIT BY THE PROVISION OF SUPPORT AND ADVICE TO CHILDREN, YOUNG PEOPLE AND ADULTS IN SUCH WAYS AS TRUSTEES SHALL FROM TIME TO TIME DETERMINE.

Activities: Manchester Young Lives provides open access play,youth engagement and educational activities to children and young people in Manchester. We provide dedicated support and learning through activities which enable the physical, social, emotional and educational development of children and young people which assists in improving their life chances and making a successful transition to adult life.

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Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** GREATER MANCHESTER
- Manchester City
- Salford City
- Stockport
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,258,715	£1,089,811	£938,066	39
2024-03-31	£997,323	£898,241	£769,162	34
2023-03-31	£815,562	£740,879	£670,080	27
2022-03-31	£915,500	£1,005,248	£595,397	57
2021-03-31	£1,296,640	£1,124,040	£685,145	63

Trustees

Name	Role	Appointed
Ryan Miemczyk	Chair	2022-02-24
Daniele Atkinson		2022-02-24
Fiona Elliot		2023-06-28
Gregory Holmes		2022-02-24
Hojol Uddn		2017-04-26
Jeffrey Mills		2025-10-28
Kimoni Bell		2023-03-01
Professor Michael Harte		2023-03-01
QAISRA SHAHRAZ		2022-02-24

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MANCHESTER YOUNG LIVES LTD

England & Wales - Charity number 1070668

Accounts

Charity registration number 1070668 (England and Wales)

Company registration number 03450197

MANCHESTER YOUNG LIVES LTD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

MANCHESTER YOUNG LIVES LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Holmes H Uddin D Atkinson R Miemczyk Q Shahraz K Bell F Elliot M Harte	
Key staff	E Young	Chief Executive
Charity number	1070668	
Company number	03450197	
Registered office	The Addy Young Peoples Centre Woodhouse Lane Manchester M22 9TF	
Auditor	Mitchell Charlesworth (Audit) Limited 3rd Floor 44 Peter Street Manchester M2 5GP	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Royal Bank of Scotland 467 Wilmslow Road Withington Manchester M20 9AP Shawbrook Bank One New Bailey 4 Stanley Street Salford M3 5JL	

MANCHESTER YOUNG LIVES LTD

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MANCHESTER YOUNG LIVES LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report together with the financial statements of Manchester Young Lives Ltd for the year ended 31 March 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Reporting Framework
The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

Chairs Statement
It has been a privilege to serve as Chair of Manchester Young Lives during a year of real achievement, continued resilience, and purposeful growth. We have remained unwavering in our commitment to creating safe, inclusive, and aspirational spaces for children and young people across Manchester.

This year, we supported over 3,250 young people through our adventure playgrounds, Post 16 learning hubs, and targeted outreach. These numbers reflect the strength of our delivery, but more importantly, they show the continued demand for services that place trust, understanding, and opportunity at the centre of young people's experiences.

I want to thank our staff team, whose dedication and professionalism have been outstanding, and our senior leadership who continue to guide the organisation with energy and integrity. I'd also like to acknowledge the retirement of long-serving trustee Rosemary, whose wisdom and commitment have shaped our work for many years.

One of the most significant milestones this year was securing a 25-year extension to the lease of The Addy, providing much-needed stability and opening the door for capital improvements. This, alongside our ambition to redevelop the playground through the newly launched *Stepping Stones Appeal,* shows our determination to invest in the long-term future of the communities we serve.

We are also proud to have strengthened our Post 16 provision, piloted new ways of working, and commissioned independent evaluations to help us understand what works. Our external partnerships are growing too, especially with employers and funders who share our belief that every young person deserves the chance to thrive.

Looking ahead, we remain focused on expanding our reach, improving our infrastructure, and building sustainable, high-quality services. I am confident that, with the continued support of our funders, trustees, staff and local communities, Manchester Young Lives will keep doing what it does best: helping young people learn, grow and find their place in the world.

Objectives and activities

Charitable objects:
The objects of the charity are:

"The provision of facilities for the recreation and of other leisure time occupation for children and young people, being facilities: of which such children and young people have need by reason of their youth or socio-economic circumstances, and which will improve the condition of life for such children and young people by promoting their physical, mental, and spiritual well-being.
The advancement of education for the public benefit by the provision of support and advice to children, young people, and adults in such ways as the trustees shall from time to time determine."

The Charity's main activities are the provision and operation of adventure playgrounds and activity centres and Post 16 learning hubs for young people with an Education, Health and Care Plan (EHCP). It operates in some of the most deprived areas of Manchester.

Our purpose and activities
MYL believes passionately that 'all children and young people can learn, make progress and can achieve, no matter what their starting point'. The charity works to a first principal of non-selection, alongside a celebration of cultural diversity and inclusion, these are key ingredients in our work.

In shaping the charity's objectives for the year trustees have considered the Charity Commission's guidance on public benefit and believe all MYL work in the year has been consistent with this guidance.

Manchester Young Lives Centres

- The Addy Young People's Centre – Wythenshawe
- Moss Side Adventure Playground – Moss Side
- A6 Young People's Centre – Ardwick

MYL also deliver play activities via hired spaces such as church halls and deliver community outreach for post 16 young people on the 'Make a Start' (MAS) employability programme.

Contracts, grants and donations
Our largest contracts came from our Post 16 work. Manchester Adult Education Service (MAES) fund our Personal Employability Programme (PEP) and also commission MYL to deliver the employability element of their Post 16 STEPS programme. Additional places on our 'Enhanced Employability Programme (EES) and 'Make a Start' (MAS) were funded through Manchester City Council EHCP Team. All young people require a EHCP to access MYL employability programmes.

The largest grant funding came via Manchester City Council for delivery of play and youth provision and school holiday playschemes. MYL secured a 3-year grant from Lottery (TNLCF) for Early Intervention Work which launched in January 2023, we are now in our 3rd year of funding.

The charity has been successful in securing a number of smaller grants from trusts and foundations to fund discrete project work which continues into 2025-26, in addition we have received donations towards playground redevelopment, training and lifesaving equipment from our corporate sponsors.

Strategies the charity has used to achieve its aims and objectives:

- Present a broad and balanced programme of activities which provide learning opportunities which are stimulating, engaging, easily accessible and positive.
- Provide discrete projects focused on areas of need and concern for young people's personal and social development.
- Encourage successful outcomes for children and young people which builds confidence, resilience, self-esteem and supports the transition to adulthood.
- Welcoming and celebration of the diversity of culture and history, which informs our learning and is promoted in all areas of the charity's work.

Achievements and performance

Beneficiaries
The overall number of children and young people who have engaged in MYL activities in the period 1st April 2024 – 31st March 2025 is recorded at 3,297.

The largest volume of service users is from our after-school play and youth provision and holiday playschemes with 2,536 children registered with the 111 young people engaging in our Post 16 programmes and 650 via community events and open days.

The gender distribution among young people was relatively balanced, with a slight majority of males at 58% and 41% female with the other 1% not disclosed. A total of 9% engaged during the period had a disability, 34% chose not to disclose or were in the process of assessment.

The overarching ethnicity profile for beneficiaries during this period is 46% White British and 54% BAME. The ethnicity profile for participants has remained consistent with the ward demographics where delivery takes place.

Post 16 Programmes
Manchester Young Lives Learning Hubs provide personalised learning programmes for young people aged 16-24 with Special Educational Needs and Disabilities (SEND), and who have an Education Health Care Plan (EHCP), supporting them to develop academically and with a view to gaining employment.

MYL provided 25 places on our Personal Employability Programme (PEP) funded though MAES and 35 places funded by MCC for a of mix of centre based and community employability education for young people who need additional support and flexibility to complete functional skills learning, alongside developing work and life skills.

The Steps programme is a partnership with MAES, young people on programme complete their functional skills with MAES and MYL deliver the employability skills through a combination of 1-2-1, group work, industry visits and work placements. The Steps programme has 25 learners on roll, divided into 3 cohorts, with various needs. From April 25 MYL intends to expand our post 16 offer at Moss Side learning hub, to provide an additional 10 places for post 16 learners who would like to work towards a vocational qualification such as health and social care.

Working towards employment remains the focus of MYL Learning Hubs. To date this academic year students have undertaken 43 work placements and a further 55 learners have participated in group volunteering to support charities and community projects. MYL have a dedicated bank of work placement providers and some of our top supporters over the last 12 months include: HOME Community Café, The Vella Group, The Bread and Butter Thing, Better Gym, Withington Bath House Café and The Apple Store for group volunteering.

Gaining functional skills qualifications in Maths and English is important for many students to move onto more career specific courses, gain apprenticeships or employment. This year 14 students have sat and passed English exams, and 12 will be taking Maths in June 2025.
MYL is confident in the quality of our post 16 programmes and took the decision in 2024 to commission an independent evaluation of the work.

"*The evaluation demonstrated the effectiveness of an approach which combines youth work with teaching. This combination allows for a more holistic package of support to be built around each student which, in turn, enables personal and social challenges to be addressed alongside progression in training and towards employment.*"

"The experience of students is overwhelmingly positive. In particular, this is expressed as different and better than their previous experiences in education and training because there is an understanding of their personal needs. The programme environment, relationships with staff and pace of learning are common success factors quoted by students."

Thanks to 'We love Manchester', learners continued to benefit from the Post 16 crisis support fund, officially launched April 2023 for a 2-year period. The fund enables the team to act early when a learner is experiencing financial hardship, reducing the risk of them withdrawing from the programme due to finance difficulties.

Play and Youth

MYL delivers all year round play and junior youth sessions to children and young people aged 6-16 years from our 3 Adventure Playgrounds in Wythenshawe, Ardwick and Moss Side and play from hired spaces at Norbrook Youth Club and St Pauls Church Hall in Higher Blackley. MYL are the leading provider of play in the city mainly due to the popularity of our adventure playgrounds and the variety of activities and opportunities we have on offer.

The adventure playgrounds are a fantastic space for children to play, socialise, make lasting memories with their peers. They are a valuable community asset, a safe space and a hub of support for the 2,536 children and young people who have attend in the last 12 months.

All MYL sessions are open access, so children and young people don't have to book in advance and can just come when it works for them or when they need us. Activities are designed to be both fun and provide informal learning, promoting health and well-being, building confidence, enhancing social skills, and providing opportunities with long lasting benefits. The play is very popular with an average attendance of 40 to 60 children per session and between 25 and 40 young people on our youth sessions. The weather can impact attendance, especially in winter months.

Many children attending play and youth sessions have limited opportunities in their lives for wider activities due to low income. Therefore, MYL work with Wood Street Mission, GMYF and other Partners to enhance our offer and provide off site trips to Bewilderwood, a pop-up Cinema, rock climbing, Simply Cycling, RHS, Pantomimes and residentials at Ormside Mill in the Lake District. These trips enable children to see more of the wider world and inspire new interests, building their confidence in varied social situations.

MYL support children and families to overcome hardship by making referrals when necessary for clothing and uniform support. We also received and distributed several thousand pounds worth of toys and gifts over the Christmas period donated by Hits Radio Mission Christmas and Mason Advisory and provided food hampers during Easter, Summer and Christmas school holidays for 120 families who were the most in need.

Recognition of achievement is an important aspect of our work. A further 255 children and young people were given a recognition award over the last 12 months to recognise showing kindness and respect to others and overcoming personal challenges.

Holiday Playschemes (HAF)

Playschemes were delivered during the Easter, summer, and Christmas holidays, offering children free daily 4-hour play sessions. These sessions featured a variety of engaging activities, including adventure play, arts and crafts, cooking and baking, team games, and a wide range of physical activities designed to promote health and fitness. Children actively participated in planning the sessions, ensuring the games were fun, inclusive, and accessible for everyone. Additionally, we provided a diverse selection of meals throughout the holiday playschemes to help address holiday hunger.

Early Intervention - Play for All Programme - Well-being Champions

We are now in our final year (3rd) of our Early Intervention project. At the end of year 2, we surpassed our targets and demonstrated the significant impact of our work. The team provided intensive support to 1,140 children on a one-to-one or group basis and offered lighter interventions to an additional 1,986 children across Wythenshawe, Moss Side, and Ardwick. Our work has not only positively affected children but has also empowered 66 young volunteers, who assist in planning and delivering sessions and serve as peer mentors, helping new participants engage with the program. The team have developed strong, trusting relationships with children and families, allowing them to identify children who need additional support and understand the challenges they face. MYL commissioned an independent evaluation of the project in early 2025, which highlighted the extra value the integrated programme brings to play delivery, which has been submitted to the funder with a continuation of funding application beyond Dec 2025.

"*The data demonstrates that the Play for All Early Intervention Programme is reaching its target audience both in terms of demographics and need. The children accessing the programme are representative of their local communities and a wide range of social, emotional, mental health and educational needs.*"

"There is strong evidence that the programme is successful in delivering more intensive preventative support without this being prominent or overtly targeted. Feedback from parents, volunteers and external stakeholders all confirmed the importance of support being integrated into open play sessions."

Few Other Key Highlights:

Community Events
MYL held a number of community events throughout the year including National Playdays, winter festivals, sports days and employability open days which seen over 650 young people attend. Open community events are great for promoting our work in the local community and a great tool for engagement.

Real Living Wage Employer
In April 2024 MYL became an accredited real living wage employer, we also reviewed our salary scales for front line workers to ensure they remain competitive with similar organisations.

NCFE AMR
MYL had our NCFE annual monitoring review 4th February 2025. After a successful review, MYL passed all the requirements and we were graded a low risk centre, this was followed by a successful NCFE external quality assurance review of the learners functional skills qualifications.

Matrix
MYL had our 2nd-year review in December 2024 for our information, advice and guidance services Matrix quality standard. We received great feedback from the assessor, all Matrix standards continue to be met.

Ofsted
Our centre in Wythenshawe, the Addy had an Ofsted inspection April 2024 for our afterschool play provision, the inspection went well and MYL is compliant with all requirements for out of school provision.

Lease Renewal
In August 2024 we secured an extension on our lease agreement with MCC for The Addy Young People's Centre for a further 25 years. This gives us stability in terms of our delivery but will also enable us to seek capital funding for much needed repairs and maintenance. MYL are currently in the process of renewing the leases at our other 2 centres in Moss Side and Ardwick.

Corporate Sponsorship
MYL has been building stronger partnerships with the commercial sector who are interested in supporting charities through their Corporate Social Responsibility (CSR). The aim to raise our profile, build income & specialised pro-bono services, and create a bank of a work placement providers. Corporate partners who have provided substantial support to our charity over the last 12 months include Palatine Private Equity, JMW solicitors, Mason Advisory, S4B, and This is Influential.

Staffing

MYL headcount March 2025 was approximately 38 staff with 42% of these being part-time. During the reporting period 67% of staff were female, 31% were male and 2% were non-binary. Ethnic profile of staff was 56% white/British and 44% BAME backgrounds.

We had a couple of part-time vacant posts towards the year end in March due to staff leaving for pastures new. In addition, the expansion of Moss Side learning hub from April 2025 and a new deputy CEO post due to the growth of the organisation will see a further increase in the staffing structure in 2025/26.

MYL have highly skilled and professional staff across the organisation, who share their knowledge, expertise and good practice with colleagues across the divisions to ensure MYL provide quality services to children and young people. Continuous professional development of staff is very important to MYL. Therefore, we regularly review training records to ensure staff are up to date with all mandatory training, additionally we offer training and qualifications relevant to staff roles for CPD such as Leadership and Management courses, youth and play work and IAG qualifications.

Future Planning Priorities:

The charity will focus on 6 Key Strategic Aims:

- To increase the Play and Youth Offer across MYL 3 centres
- Enhance and Strengthen our Post 16 SEND Offer
- Increase our portfolio of partnerships with corporates and develop key partners across the sector, alongside raising our profile.
- To seek capital funding opportunities for investment into our 3 adventure playgrounds, centre refurbishments and energy efficiency upgrades.
- Maintain a commitment to high quality standards within our work
- Build Financial Strength, Secure Sustainability, and Independence

Capital upgrades planned for 2025/26

The Addy Young People's Centre is our largest and busiest adventure playground. At 22 years old it is now reaching the end of its useful lifespan. Therefore, in June 2025 we will be launching a fund-raising campaign (Stepping Stones Appeal) to help raise funds for a new adventure playground. We are hoping to raise £650K through a variety of funding opportunities, corporate sponsorship, and donations.

The Addy Young People's Centre will see a full kitchen refurbishment with funding already obtained via 2 grants from WCHG and MCC.

The Trustees are committed to using some reserves for the resurfacing of the MUGAS at Wythenshawe, after 20 years they are showing some significant wear and tear. The resurfacing will ensure the sports area is fit for purpose for future generations.

Financial review

Overview

During the year, incoming resources amounted to £1,258,715 (2024: £997,323) and resources expended amounted to £1,089,811 (2024: £898,241). The closing fund balance at 31 March 2025 was £938,066 (2024: £769,162), of which £353,956 (2024: £92,143) is restricted.

Going concern

In light of the availability of designated funds, and the forecasts that the trustees have overseen, the trustees are confident that the charity has the resources and cashflow to meet its liabilities as they fall due. Accordingly, they believe that there is no significant going concern risk.

Reserves policy

The directors have considered the level of free reserves (i.e, unrestricted reserves not invested in fixed assets or designated by the Board) that is is appropriate for the company to hold. They have concluded that a target level of free reserves equivalent to three to six months core costs, those costs that are not easy to vary to the short term, is appropriate. This equates to between £150k to £250k.

At the year-end, the company had free reserves of £232k, which is within the desired range.

Structure, governance and management

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated October 15, 1997, and amended September 28,2004, and July 27, 2017. It is registered as a charity with the Charity Commission.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Knox (Resigned 3 December 2024)
G Holmes
H Uddin
D Atkinson
R Miemczyk
Q Shahraz
K Bell
F Elliot
M Harte

Members of the company

The directors have the power to admit any person or organisation to membership and also have the power to permit members to retire, providing there are never less than two members. There are currently ten members of the company, each of whom agrees to contribute a sum not exceeding £10 in the event of the charity being wound up.

Appointment of trustees

The directors, who are trustees, are appointed by the members in the general meeting. At each AGM, one-third of the directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the trustees or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for appointment or re-appointment.

Trustee induction and training

New trustees have extensive induction including an introduction to senior management to assist in the understanding of their roles and responsibilities. Visits to projects based at various locations are also arranged. New trustees receive a comprehensive induction pack including copies of the governing document, financial accounts & annual report, business plans, copies of all MYL policies & procedures, trustees job description and code of practice and Charity Commission leaflet CC3.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of Manchester Young Lives Ltd for the purpose 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).

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Auditor

In accordance with the company's articles, a resolution proposing that Mitchell Charlesworth (Audit) Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Greg Holmes

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G Holmes

Trustee

Date: 06/11/2025

MANCHESTER YOUNG LIVES LTD

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MANCHESTER YOUNG LIVES LTD

Opinion

We have audited the financial statements of Manchester Young Lives Ltd (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 at 31 March 2025 and of its incoming resources and application of resources, including its 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 charity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- the company's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Directors of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in the following area: the timing of the recognition of revenue.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local taxation legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Ofsted inspection regulations, food hygiene regulations, and data protection pegulations.

Audit response to risks identified

As a result of performing the above, we identified the timing of the recognition of revenue as the key audit matter related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Directors concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://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.



Jamielee Johnston (Senior Statutory Auditor)
For and on behalf of Mitchell Charlesworth (Audit) Limited, Statutory Auditor
Accountants
3rd Floor
44 Peter Street
Manchester
M2 5GP
Date: 11/11/2025

MANCHESTER YOUNG LIVES LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	**3**	5,579	-	68,723	74,302	1,622	-	48,878	50,500
Charitable activities	**4**	-	-	1,156,923	1,156,923	-	595,471	325,851	921,322
Other trading activities	**5**	4,288	-	-	4,288	5,153	-	9,748	14,901
Investments	**6**	23,202	-	-	23,202	10,600	-	-	10,600
Total income		33,069	-	1,225,646	1,258,715	17,375	595,471	384,477	997,323
Expenditure on:									
Fundrasing costs	**7**	-	-	-	-	10,129	-	-	10,129
Charitable activities	**8**	34,876	-	1,054,935	1,089,811	-	497,360	390,752	888,112
Total expenditure		34,876	-	1,054,935	1,089,811	10,129	497,360	390,752	898,241
Net income/(expenditure)		(1,807)	-	170,711	168,904	7,246	98,111	(6,275)	99,082
Transfers between funds		15,470	(98,111)	82,641	-	(158)	-	158	-
Net movement in funds	**13**	13,663	(98,111)	253,352	168,904	7,088	98,111	(6,117)	99,082

MANCHESTER YOUNG LIVES LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
Reconciliation of funds:									
Fund balances at 1 April 2024		303,908	373,111	92,143	769,162	296,820	275,000	98,260	670,080
Fund balances at 31 March 2025		317,571	275,000	345,495	938,066	303,908	373,111	92,143	769,162

MANCHESTER YOUNG LIVES LTD

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**15**		93,377		90,080
Current assets					
Debtors	**16**	176,563		159,407	
Cash at bank and in hand		788,634		615,159	
		965,197		774,566	
Creditors: amounts falling due within one year	**17**	(90,508)		(65,484)	
Net current assets			874,689		709,082
Total assets less current liabilities			968,066		799,162
Provisions for liabilities	**18**		(30,000)		(30,000)
Net assets			938,066		769,162
The funds of the charity					
Restricted income funds	**19**		345,495		92,143
Unrestricted funds - General			317,571		303,908
Unrestricted funds - Designated	**21**		275,000		373,111
			938,066		769,162

The financial statements were approved by the trustees on 06/11/2025

Greg Holmes

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G Holmes

Trustee

Company registration number 03450197 (England and Wales)

MANCHESTER YOUNG LIVES LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**27**		162,824		(52,847)
Investing activities					
Purchase of tangible fixed assets		(12,551)		-	
Investment income received		23,202		10,600	
Net cash generated from investing activities			10,651		10,600
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			173,475		(42,247)
Cash and cash equivalents at beginning of year			615,159		657,406
Cash and cash equivalents at end of year			788,634		615,159

1 Accounting policies

Charity information

Manchester Young Lives Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is The Addy Young Peoples Centre, Woodhouse Lane, Manchester, M22 9TF.

1.1 Accounting convention

Basis of preparation

The financial statements have been prepared under the historical cost convention, in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income

All income is recognised when 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. The following applies to particular types of income:

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Gifts in kind are recognised in the accounts at market value when measurable.

Grants, whether of a capital or a revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grants have been met, including the incurring of expenditure and the grant conditions are such that the unspent grant must be refunded

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts.

1 Accounting policies **(Continued)**

1.4 Expenditure

Expenditure is recognised when there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Cost of raising funds	including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.
Charitable activities	costs of undertaking the work of the charity.

Allocation of support costs

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include property costs, back-office functions, staff costs and professional fees. The basis of allocations is set out in note 10.

1.5 Tangible fixed assets

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight line basis set out below.

Depreciation rates are as follows:

Short Leasehold Property	5.2% straight line from 01/06/06 (over remaining life of the lease)
Fixtures & Equipment	6.67%/25%/40%/33% straight line
Motor vehicles	20% straight line
Playground Construction	18% straight line

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The charity only has basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

1.8 Operating lease agreements

Payments under operating leases are charged to the statement of financial activities in the period to which they relate.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due, and prepayments are valued at the amount prepaid.

1.10 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations - General	5,079	20,297	25,376	1,622	2,028	3,650
Donations - Education	500	-	500	-	-	-
Donations - Playgrounds	-	48,426	48,426	-	46,850	46,850
	5,579	68,723	74,302	1,622	48,878	50,500

4 Income from charitable activities

	Designated funds	Restricted funds	Total	Designated funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Playgrounds and related work						
Playschemes	-	69,831	69,831	-	79,703	79,703
MCC	-	127,800	127,800	-	115,000	115,000
Lottery Early Intervention	-	68,608	68,608	-	67,139	67,139
MYZ Partnership	-	-	-	-	10,500	10,500
Moss Side Play (MSMPH)	-	-	-	-	6,750	6,750
Other grants	-	31,843	31,843	-	23,100	23,100
Education						
Post 16 Education	-	834,141	834,141	595,471	23,659	619,130
Other	-	11,700	11,700	-	-	-
General						
Kitchen Refurbishment	-	13,000	13,000	-	-	-
	-	1,156,923	1,156,923	595,471	325,851	921,322

5 Income from other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Other youth work	4,288	-	4,288	5,153	9,748	14,901

6 Income from investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Investment income - bank interest	23,202	10,600

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	-	10,129

8 Expenditure on charitable activities

	Playgrounds and related work 2025 £	Playgrounds and related work 2024 £
Playschemes and related work	357,067	354,779
Post 16 Education	722,131	513,713
General	10,613	19,620
	1,089,811	888,112
Analysis by fund		
Unrestricted funds - general	34,876	-
Unrestricted funds - Designated	-	497,360
Restricted funds	1,054,935	390,752
	1,089,811	888,112

9 Charitable Expenditure Analysis

	Direct Staff Costs	Direct Costs	Support Costs	Total
	£	£	£	£
2024/25				
Play schemes & activities	190,407	39,526	127,134	357,067
Post 16 Education	438,619	68,202	215,310	722,131
General	-	-	10,613	10,613
	629,026	107,728	353,057	1,089,811

	Direct Staff Costs	Direct Costs	Support Costs	Total
	£	£	£	£
2023/24				
Play schemes & activities	209,518	46,196	99,065	354,779
Post 16 Education	351,064	144,528	18,121	513,713
General	-	-	19,620	19,620
	560,582	190,724	136,806	888,112

10 Support costs allocated to activities

	Playgrounds and related work	Education	General	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Staff costs	68,297	130,977	3,288	202,562	101,288
Depreciation	2,776	5,553	925	9,254	9,818
Staff travel and training	397	742	44	1,183	865
Office costs	53,664	73,137	6,139	132,940	30,500
Bank charges	27	68	3	98	124
Governance	1,973	4,833	214	7,020	4,340
	127,134	215,310	10,613	353,057	146,935

Governance costs comprise:	2025 £	2024 £
Audit/independent examiner fees	5,520	3,340
Accountancy fees	1,500	1,000
	7,020	4,340

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The payroll costs of the group were as follows:	2025 £	2024 £
Wages and salaries	754,321	602,744
Social security costs	62,363	48,332
Pension costs	14,904	10,795
	831,588	661,871

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable activities	37	32
Support staff	2	2
Total	39	34

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
Under £60,000	38	34
£60,000 - £70,000	1	-

12 Employees **(Continued)**

The key management personnel of the charity comprise the trustees and senior staff as set out in page 1.
The trustees do not receive any remuneration for their services
The total employee benefits of other key management personnel was as follows:

	2025	2024
	£	£
Key management personnel employee benefits	116,630	106,934

13 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	5,520	-
- for other assurance services	-	3,340
- for other financial services	1,500	1,000
Depreciation of owned tangible fixed assets	9,254	9,818

14 Taxation

The company is a registered charity and is entitled to claim annual exemption from UK corporation tax under sections 466 to 477 of the Corporation Tax Act 2010.

15 Tangible fixed assets

	Short Leasehold Property	Fixtures & Equipment	Motor vehicles	Playground Construction	Total
	£	£	£	£	£
Cost					
At 1 April 2024	307,559	220,584	3,685	466,581	998,409
Additions	-	5,363	-	7,188	12,551
At 31 March 2025	307,559	225,947	3,685	473,769	1,010,960
Depreciation and impairment					
At 1 April 2024	305,338	217,724	3,685	381,582	908,329
Depreciation charged in the year	1,119	3,838	-	4,297	9,254
At 31 March 2025	306,457	221,562	3,685	385,879	917,583
Carrying amount					
At 31 March 2025	1,102	4,385	-	87,890	93,377
At 31 March 2024	2,221	2,860	-	84,999	90,080

16 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	155,395	13,620
Prepayments and accrued income	21,168	145,787
	176,563	159,407

17 Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Other taxation and social security	18,710	13,699
Trade creditors	10,190	7,450
Accruals and deferred income	61,608	44,335
	90,508	65,484

18 Provisions for liabilities

2025	2024
£	**£**
30,000	30,000

Movements on provisions:

	£
At 1 April 2024 and 31 March 2025	30,000

The provision relates to six years gas supply at The Addy Centre, the company has been unable to identify the supplier despite extensive investigation. The liability is not expected to crystallise before 31st March 2026.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Playgrounds and related work	54,343	346,508	(339,021)	(469)	61,361
Education	15,712	845,841	(715,914)	88,486	234,125
Capital grants	20,060	-	-	(3,348)	16,712
General	2,028	33,297	-	(2,028)	33,297
	92,143	1,225,646	(1,054,935)	82,641	345,495

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Playgrounds and related work	44,396	349,042	(354,779)	15,684	54,343
Education	-	23,659	(16,353)	8,406	15,712
Youth Engagement	20,656	-	-	(20,656)	-
Capital grants	23,408	-	-	(3,348)	20,060
Other Youth Work	9,800	11,776	(19,620)	72	2,028
	98,260	384,477	(390,752)	158	92,143

20 Analysis of restricted funds

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
Playgrounds and related work					
Playschemes	11,366	70,081	(66,426)	-	15,021
MCC Play and Youth	-	127,800	(127,292)	-	508
TNLCF - Play For All	32,889	68,608	(80,104)	-	21,393
The ALA Green Charitable Trust	-	45,000	(45,000)	-	-
Other Grants & Donations	10,088	35,019	(20,199)	(469)	24,439
	54,343	346,508	(339,021)	(469)	61,361

20 Analysis of restricted funds **(Continued)**

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
Education					
MYZ - MYL Detached	1,421	-	-	-	1,421
MYZ - KCYPS	5,283	-	-	-	5,283
We Love Manchester - Crisis Fund	6,595	10,000	(7,702)	-	8,893
Young Manchester	-	1,700	(1,681)	(19)	-
Other grants	2,413	-	(2,141)	(272)	-
Fees	-	382,421	(261,900)	86,019	206,540
MAES PEP	-	339,220	(329,990)	2,758	11,988
MAES Step	-	112,500	(112,500)	-	-
	15,712	845,841	(715,914)	88,486	234,125
Capital Grants					
Capital grants expended	20,060	-	-	(3,348)	16,712
	20,060	-	-	(3,348)	16,712
General					
Kitchen Refurbishment	-	13,000	-	-	13,000
Playground Refurbishment	-	20,297	-	-	20,297
Other grants	2,028	-	-	(2,028)	-
	2,028	33,297	-	(2,028)	33,297
	92,143	1,225,646	(1,054,935)	82,641	345,495

20 Analysis of restricted funds **(Continued)**

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
Playgrounds and related work					
Playschemes	10,635	79,703	(78,972)	-	11,366
MCC Play and Youth	7,000	115,000	(114,997)	(7,003)	-
TNLCF - Play For All	22,852	67,139	(57,102)	-	32,889
The ALA Green Charitable Trust	-	45,000	(45,000)	-	-
Moss Side Play (MSMSPH)	-	6,750	(6,750)	-	-
MYZ Partnership	-	10,500	(10,500)	-	-
Other Grants & Donations	3,909	24,950	(41,458)	22,687	10,088
	44,396	349,042	(354,779)	15,684	54,343
Education					
MYZ - MYL Detached	-	-	-	1,421	1,421
MYZ - KCYPS	-	11,409	(6,126)	-	5,283
We Love Manchester - Crisis Fund	-	11,000	(6,386)	1,981	6,595
Other grants	-	1,250	(3,841)	5,004	2,413
	-	23,659	(16,353)	8,406	15,712
Youth Engagement					
Big Lottery - Engage To Succeed	1,421	-	-	(1,421)	-
Hidden Talent	1,837	-	-	(1,837)	-
Other grants	17,398	-	-	(17,398)	-
	20,656	-	-	(20,656)	-
Capital Grants					
Capital grants expended	23,408	-	-	(3,348)	20,060
	23,408	-	-	(3,348)	20,060
Other Youth Work					
Rank Foundation	9,800	9,748	(19,620)	72	-
Other grants	-	2,028	-	-	2,028
	9,800	11,776	(19,620)	72	2,028
	98,260	384,477	(390,752)	158	92,143

20 Analysis of restricted funds **(Continued)**

21 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Redundancy	100,000	-	-	-	100,000
Strategic Development	100,000	-	-	-	100,000
Playground Investment	75,000	-	-	-	75,000
Education	98,111	-	-	(98,111)	-
	373,111	-	-	(98,111)	275,000

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Redundancy	100,000	-	-	-	100,000
Strategic Development	100,000	-	-	-	100,000
Playground Investment	75,000	-	-	-	75,000
Education	-	595,471	(497,360)	-	98,111
	275,000	595,471	(497,360)	-	373,111

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	303,908	33,069	(34,876)	15,470	317,571

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General Fund	296,820	17,375	(10,129)	(158)	303,908

23 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	76,665	-	16,712	93,377
Current assets/(liabilities)	270,906	275,000	328,783	874,689
Provisions	(30,000)	-	-	(30,000)
	317,571	275,000	345,495	938,066

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	70,020	-	20,060	90,080
Current assets/(liabilities)	263,888	373,111	72,083	709,082
Provisions	(30,000)	-	-	(30,000)
	303,908	373,111	92,143	769,162

Free Reserves:

	2025 £	2024 £
Free reserves	240,906	233,888

24 Statement of funds

Transfers to General funds
Movements in designated funds, as reported in the Trustees' Report, have resulted in transfers to and from general reserves.

Designated funds
The designated funds are set aside to meet future obligations of the charity in relation to:

Redundancy - to reflect potential liabilities.

Strategic development to support the transition of the whole organisation to new ways of working and embedding project development.

Playground investment - to refurbish existing playgrounds.

Restricted funds
The restricted fund for play schemes is for the Easter 2025 programme.

Play and Youth for projects in 2024/25.

Other grants - towards future costs of playground equipment and future play sessions.

The balance of capital grants expended represents amounts received and spent on fixed assets where they are continuing restrictions. Depreciation on the related assets will be charged in future periods to this fund.

25 Operating lease commitments

Lessee
At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	-	10,758

26 Constitution

The company is limited by guarantee and does not have a share capital.

27	Cash generated from operations	2025	2024
		£	£
	Surplus for the year	168,904	99,082
	Adjustments for:		
	Investment income recognised in statement of financial activities	(23,202)	(10,600)
	Depreciation and impairment of tangible fixed assets	9,254	9,818
	Movements in working capital:		
	(Increase) in debtors	(17,156)	(114,410)
	Increase/(decrease) in creditors	25,024	(36,737)
	Cash generated from/(absorbed by) operations	162,824	(52,847)

28 Capital Commitments

As at 31 March 2025, the charity had capital commitments of approximately £47,800 (2024: None) in respect of contracted expenditure for which work had not yet commenced. These commitments relate primarily to the planned refurbishment of the kitchen at The Addy (Wythenshawe) and resurfacing of the Multi Use Games Area (MUGA) at The Addy (Wythenshawe).

The full amount of £47,800 is expected to be settled within the 2025-26 financial year.

The charity intends to fund these commitments through a combination of existing restricted funds and available surplus funds. No capital commitments have been recognised as liabilities in the balance sheet as at 31 March 2025.

29 Related party transactions and ultimate controlling party

There were no disclosable related party transactions during the year (2024 - none). The ultimate controlling party is the board of directors.

30 Analysis of changes in net funds

The charity had no material debt during the year.

MANCHESTER YOUNG LIVES LTD

England & Wales - Charity number 1070668

Accounts

Charity registration number 1070668

Company registration number 03450197 (England and Wales)

MANCHESTER YOUNG LIVES LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

MANCHESTER YOUNG LIVES LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	R Knox	
	G Holmes	
	H Uddin	
	D Atkinson	
	R Miemczyk	
	Q Shahraz	
	K Bell	
	F Elliot	(Appointed 28 June 2023)
	M Harte	
Key staff	E Young	Chief Executive
Charity number	1070668	
Company number	03450197	
Registered office	The Addy Young Peoples Centre Woodhouse Lane Manchester M22 9TF	
Independent examiner	Mitchell Charlesworth (Audit) Limited 3rd Floor 44 Peter Street Manchester M2 5GP	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
	Royal Bank of Scotland 467 Wilmslow Road Withington Manchester M20 9AP	
	Shawbrook Bank One New Bailey 4 Stanley Street Salford M3 5JL	

MANCHESTER YOUNG LIVES LTD

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MANCHESTER YOUNG LIVES LTD

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report together with the financial statements of Manchester Young Lives Ltd for the year ended 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Reporting Framework
The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

Chairs Statement
As the Chair of Trustees for Manchester Young Lives, it is my privilege to present the annual report for the financial year ending 31 March 2024. This year has been one of significant growth and transformation for our organisation, marked by notable achievements and strategic developments.

Leadership Changes
A major change within our board was the retirement of our long-standing Chair, Chris Duncan, at our AGM in December 2023. Chris Duncan's dedication and leadership have been instrumental in guiding MYL through various phases of growth. We express our deepest gratitude for his years of service and unwavering commitment to our mission.
A further change to our board is the welcome appointment of a new trustee with extensive experience in HR Fiona Elliot, who was appointed in June 2023, and who is already proving to be a valuable asset to the organisation.

Operational and Strategic Developments
Throughout the year, we continued to provide essential services through our adventure playgrounds, Centres, and Post 16 learning hubs, positively impacting the lives of children and young people in some of Manchester's most deprived areas. Our guiding principle remains that all children and young people, regardless of their starting point, can learn, progress, and achieve.

One of our key strategic achievements was securing a 3-year grant from the National Lottery Community Fund for our Early Intervention Work, which launched in January 2023. This funding has enabled us to enhance our support services, benefiting 285 children with dedicated early intervention and providing lighter touch interventions to an additional 718 children.

Our Post 16 programmes saw significant expansion, doubling the number of places and opening a new learning hub in Moss Side. This growth reflects our commitment to providing comprehensive support to young people with Special Educational Needs and Disabilities (SEND), helping them develop academically and prepare for employment.

Awards and Recognitions
This year, MYL was honoured with several awards, highlighting the impact of our work. We received the Youth Buzz 'Play Project of the Year' award in March 2024, recognizing our contributions to play in Manchester. Additionally, one of our young volunteers won the Spirit of Manchester – Volunteer of the Year award, showcasing the incredible dedication of our young people to their communities.

Community Engagement and Beneficiary Impact
Our outreach efforts and community engagement activities have been robust, with over 3,125 children and young people engaging in MYL activities from April 2023 to March 2024. We have maintained a balanced gender distribution and diverse ethnic representation among our beneficiaries, ensuring our services are inclusive and reflective of the communities we serve.

Staff and Volunteer Development
MYL's success is driven by our dedicated staff and volunteers. This year, we expanded our team, adding 11 new posts to support the growth of our Post 16 programmes. We remain committed to the continuous professional development of our staff, providing training and qualifications to enhance their skills and expertise.

Future Plans
Looking ahead, we aim to replicate the successful play and youth delivery model from our Wythenshawe adventure playground across our other sites in Moss Side and Ardwick. We also plan to commission an independent evaluation of our Post 16 work to continuously improve our programmes. Securing capital funding for infrastructure improvements and energy efficiency upgrades across our centres will also be a priority.

Objectives and activities

Charitable objects:
The objects of the charity are:

"*The provision of facilities for the recreation and of other leisure time occupation for children and young people, being facilities: of which such children and young people have need by reason of their youth or socio-economic circumstances, and which will improve the condition of life for such children and young people by promoting their physical, mental, and spiritual well-being.*
The advancement of education for the public benefit by the provision of support and advice to children, young people, and adults in such ways as the trustees shall from time to time determine."

The Charity's main activities are the provision and operation of adventure playgrounds and activity centres and Post 16 learning hubs for young people with an Education, Health and Care Plan (EHCP). It operates in some of the most deprived areas of Manchester.

Our purpose and activities
MYL believes passionately that 'all children and young people can learn, make progress and can achieve, no matter what their starting point'. The charity works to a first principal of non-selection, alongside a celebration of cultural diversity and inclusion, these are key ingredients in our work.

In shaping the charity's objectives for the year trustees have considered the Charity Commission's guidance on public benefit and believe all MYL work in the year has been consistent with this guidance.

Manchester Young Lives Centres

- The Addy Young People's Centre – Wythenshawe
- Moss Side Adventure Playground – Moss Side
- A6 Young People's Centre – Ardwick

MYL also deliver activities via our outreach work in hired spaces and through street based detached work

Contracts, grants and donations
Our largest contract came from our Post 16 work funded via Manchester Adult Education Service (MAES) for Personal Employability Programmes with additional places funded through Manchester City Council for young people with EHCP. In addition, we received a new partnership contract with MAES, commissioning MYL to deliver the employability element of their Post 16 STEPS programme.

The largest grant funding came via Manchester City Council for delivery of play and youth services, holiday activities and strategic leadership for play in Manchester. However, changes to commissioning within MCC resulted in our strategic leadership role for the city coming to and end 31st December 2023.

MYL secured a 3-year grant from Lottery (TNLCF) for Early Intervention work which launched in January 2023, we are now in our 2nd year of funding.

The charity has been successful in securing a number of smaller grants from trusts and foundations to fund discrete project work which continues into 2024-25, in addition we have received donations for extra value work from our corporate sponsors.

At the end of the financial year 2022-2023 MYL migrated the accounts system to a new online package, as part of this process there were some data transfer issues which meant that some transactions totalling £74,739 were omitted from the opening balances. This has been addressed in the current financial year and is reflected correctly in the accounts.

Strategies the charity has used to achieve its aims and objectives:

- Present a broad and balanced programme of activities which provide learning opportunities which are stimulating, engaging, easily accessible and positive.
- Provide discrete projects focused on areas of need and concern for young people's personal and social development.
- Encourage successful outcomes for children and young people which builds confidence, resilience, self-esteem and supports the transition to adulthood.
- Welcoming and celebration of the diversity of culture and history, which informs our learning and is promoted in all areas of the charity's work.

Achievements and performance

Beneficiaries
The overall number of children and young people who have engaged in MYL activities in the period 1st April 2023 – 31st March 2024 is recorded at 3,125.

The largest volume of service users is from our after-school play and youth provision and holiday playschemes with 2,681 children registered with the remaining young people engaging in our Post 16 and detached programmes.

The gender distribution among young people was relatively balanced, with a slight majority of males at 56% and 43% female with the other 1% not disclosed. A total of 7% engaged during the period had a disability, 44% had no disability and 49% chose not to disclose or were in the process of assessment.

The overarching ethnicity profile for beneficiaries during this period is 45% White British and 55% BAME. The ethnicity profile for participants has remained consistent with the ward demographics where delivery takes place.

MYL Development Day
Trustees and senior leaders came together in November 23 for our annual development day, to review our purpose, and establish key themes and priorities in order to update our 3-year strategic plan. Views and opinions from young people are important to our trustees therefore young people were asked to contribute through a variety of ways such as attendance at board meetings, and through a video presentation played at the development day with young people across the divisions sharing their experiences and recommendations.

Play Project of the Year – Youth Buzz Awards
MYL won the Youth Buzz 'Play project of the year' award in March 24 for our contribution to Play in the city of Manchester. This included MYL leading on large scale Play Day event in Whitworth Park and supporting MCC with a variety of consultations, including Play satisfaction, Our Year and Child Friendly City.

Spirit of Manchester
One of our young volunteers who has overcome many challenges won the Spirit of Manchester – Volunteer of the Year award for his volunteering contributions at our Wythenshawe centre 'The Addy' This was a fantastic achievement and great recognition for giving up his free time to help disadvantaged young people and support his local community.

MYL also had several young people nominated and shortlisted for other awards including Outstanding Achievement and Manchester Star Award.

Northern Council for Further Education (NCFE) Annual Monitoring Review
MYL had our NCFE annual monitoring review 28th February 24 after a successful review, MYL passed all the requirements and we were graded a low risk centre, this was followed by a successful NCFE external quality assurance review of the learners functional skills qualifications.

Matrix
MYL had our one-year review in December 23 for our information, advice and guidance services Matrix quality standard. We received great feedback from the assessor, all Matrix standards continue to be met.

Lord Mayor of Manchester
MYL young volunteers were invited to the Lord Mayors Suite at Central Library for afternoon tea in April 23 as a reward for their volunteering contributions.

Additionally, our post 16 learners in Wythenshawe received a visit from the new Lord Mayor of Manchester in June 23, to gain an insight into our post 16 work, the learners also shared their experiences of living in Manchester and why they love their city.

Post 16 Programmes
Manchester Young Lives Learning Hubs provide personalised learning programmes for young people aged 16-24 with Special Educational Needs and Disabilities (SEND), and who have an Education Health Care Plan (EHCP), supporting them to develop academically and with a view to gaining employment.

Since Sept 23 MYL has had a significant expansion of our post 16 offer, more than doubling the number of places across our Wythenshawe and Ardwick learning hubs and opening up a 3rd learning hub in Moss Side as a base for our Outreach and STEPS programme. This has inevitably seen a significant increase in the post 16 staffing structure.

MYL provided 25 places on our Personal Employability Programme (PEP) funded though MAES and 27 places funded by MCC for a of mix of centre based and community employability education for young people who need additional support and flexibility to complete functional skills learning, alongside developing work and life skills.

The Steps programme is a partnership with MAES, young people on programme complete their functional skills with MAES and MYL deliver the employability skills through a combination of 1-2-1, group work, industry visits and work placements. The Steps programme commenced 2nd October with 25 learners on roll, divided into 3 cohorts, with various needs.

Developing the skills needed to secure and maintain a job via work placements and volunteering are a central strand of all MYL Learning Hubs. Work related learning is embedded into the curriculum to support young people to develop the skills and self-belief to go out into a workplace. Each young person has an individual Work Development Plan to support their individual needs and aspirations. Travel training is provided for young people who need to develop skills in navigating public transport.

MYL Learning Hubs offer a unique blended team of qualified Teachers, Basic Skills Tutors and Youth Engagement Workers, which enables us to offer functional skills qualifications accredited by the NCFE alongside a high level of pastoral support and enrichment. These qualifications can often be a gateway to the careers young people want to pursue. 3 young people have achieved entry level 3 in Maths, with a further 8 due to complete by the end of the academic year. Furthermore 20 young people are completing NCFE Employability Award.

Thanks to 'We love Manchester' MYL were able to set up a Post 16 crisis support fund, officially launched April 23 for a 2-year period. The fund enables the team to act early when a learner is experiencing financial hardship, reducing the risk of to impact negatively on their engagement on programme.

Play and Youth
MYL delivers all year round play and junior youth sessions to children and young people aged 6-16 years from our 3 Adventure Playgrounds in Wythenshawe, Ardwick and Moss Side and play from hired spaces at Norbrook Youth club and St Pauls Church Hall in Higher Blackley. MYL are the leading provider of play in the city mainly due to the popularity of our adventure playgrounds and the variety of activities and opportunities we have on offer.

The Addy Young People's Centre is now open 5 evenings per week thanks to several funding streams for the play and youth delivery. This is fantastic news for the children of Wythenshawe, and we hope to replicate this across our other 2 adventure playgrounds in Ardwick and Moss side, setting it as a priority in our strategic plan.

MYL play and youth sessions are open access on a first come first serve basis. The play is very popular with an average attendance of 40 to 50 children per session and between 25 and 35 young people on our youth sessions. The weather can impact attendance, especially in winter months.

MYL support children and families to overcome hardship by making referrals when necessary for clothing and uniform support. We also received and distributed several thousand pounds worth of toys and gifts over the Christmas period donated by Hits Radio Mission Christmas and Mason Advisory and provided food hampers during Easter, Summer and Christmas school holidays for 90 families who were the most in need.

Many children attending play and youth session have limited opportunities in their lives for wider activities due to low income. Therefore MYL has worked with Wood Street Mission and other Partners to provide trips to the theatre, pantomimes, educational trips to Gauntlet Birds of Prey Eagle and Vulture Centre, Club de Padle, Cirques du Soleil, water sports such as canoeing and kayaking at Water Adventure Centre (WAC) and Debdale outdoor centre plus sports days and picnics in local Parks These trips broaden children's horizons, build their skills confidence and self-esteem through new experiences.

Holiday playschemes (HAF)
Playschemes were delivered during Easter, summer and Christmas children were able to attend and benefit from a free 4-hour play session each day which included numerous activities such as adventure play, arts and craft, cooking and baking, team games plus a wide range of physical activities to support health and fitness. Children were involved in all session planning, making sure games were fun, interactive and accessible to all. We also provided a wide variety of meals for children throughout the holiday playschemes to help combat holiday hunger.

National Play Day
MYL held 3 community events for National Playday in August which seen over 500 people attend, the theme was 'playing on a shoestring'. Families enjoyed lots of free activities, music from our DJ entertainers, competitions, circus skills, lunch and much more. We also supported Manchester City Council UNICEF child friendly city consultation during the event.

Early Intervention Programme – Well-being champions
Our Early Intervention project had a successful year, providing a dedicated programme of early intervention support to improve mental health and well-being to 285 children aged 5-14. A further 718 children have benefitted from lighter touch interventions such as tips to support positive mental health via group work/advice & guidance. The project team have delivered targeted group and 1-1 sessions, liaised with other support agencies and families, and advocated for children's perspectives in difficult situations. The Early Intervention Workers have worked closely with Community Connectors, and other partners such as the Wildlife Trust on natural play and sensory activities. MYL also trained and supported 30 young people to become peer mentors to children on the early intervention programme.

Youth Engagement
Although once a significant part of MYL's work across the city over the last few years there has been a shift in our main funding streams with our street-based detached being our smallest area of work, mainly due to limited funding for detached. MYL do deliver a significant amount of outreach work through our post 16 programmes, however this is via a referral and enrolment first basis.

Despite a small project the detached team engaged 217 young people in North Manchester during the period, predominately across Moston and Hapurhey with a small percentage (5%) from Higher Blackley. Successful collaboration with key organisations and effective signposting to local youth and support projects demonstrated a commitment to holistic support for young people. Emphasising the importance of a network that enhances the reach and impact of detached youth work.

Staffing
MYL headcount March 2024 was approximately 34 staff with around 50% of these being part-time. Additionally, MYL had 4 vacancies at this time 1 full-time and 3 part-time. There has been a significant increase in the staffing structure due to the expansion of our post 16 work, creating 11 new posts including 8 on post 16 plus a new maintenance officer and 2 cleaner/ caretakers.

During the reporting period 74% of staff were female, 24% were male and 2% were non-binary.
Ethnic profile of staff was 59% white/British and 41% BAME backgrounds.

MYL have highly skilled and professional staff across the organisation, who share their knowledge, expertise and good practice with colleagues across the divisions to ensure MYL provide quality services to children and young people. Continuous professional development of staff is very important to MYL. Therefore, we regularly review training records to ensure staff are up to date with all mandatory training, additionally we offer training and qualifications relevant to staff roles for CPD such as Leadership and Management courses, youth and play work and IAG qualifications

Future Planning Priorities:

- To explore new funding opportunities which would replicate our Wythenshawe adventure playground play and youth delivery to our other adventure playgrounds in Moss Side and Ardwick bringing delivery up to 5 evenings per week at all 3 sites.
- To build on the success of our post 16 work, continually learning and improving the quality of our programmes and commission an independent evaluation of our work.
- To seek capital funding opportunities for investment into our 3 adventure playgrounds, prioritising our Wythenshawe site due to the age of the structures.
- Increase our portfolio of partnerships with corporates with the aim to raise our profile, build income, specialised pro-bono services, and create a bank of a work placement providers.
- To seek funding for energy efficiency upgrades across the 3 centres.

Financial review
Overview
During the year, incoming resources amounted to £1,000,837 (2023: £815,562) and resources expended amounted to £898,241 (2023: £740,879). The closing fund balance at 31 March 2024 was £772,676 (2023: £670,080), of which £98,260 (2023: £99,165) is restricted.

Going concern
In light of the availability of designated funds, and the forecasts that the trustees have overseen, the trustees are confident that the charity has the resources and cashflow to meet its liabilities as they fall due. Accordingly, they believe that there is no significant going concern risk.

Reserves policy

The directors have considered the level of free reserves (i.e, unrestricted reserves not invested in fixed assets or designated by the Board) that is is appropriate for the company to hold. They have concluded that a target level of free reserves equivalent to three to six months core costs, those costs that are not easy to vary to the short term, is appropriate. This equates to between £150k to £250k.

At the year-end, the company had free reserves of £237k, which is within the desired range.

Structure, governance and management

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated October 15, 1997, and amended September 28,2004, and July 27, 2017. It is registered as a charity with the Charity Commission.

The directors who served during the year and up to the date of signature of the financial statements were:

C Duncan	(Resigned 12 December 2023)
R Knox	
G Holmes	
H Uddin	
D Atkinson	
R Miemczyk	
Q Shahraz	
K Bell	
F Elliot	(Appointed 28 June 2023)
M Harte	

Members of the company

The directors have the power to admit any person or organisation to membership and also have the power to permit members to retire, providing there are never less than two members. There are currently ten members of the company, each of whom agrees to contribute a sum not exceeding £10 in the event of the charity being wound up.

Appointment of trustees

The directors, who are trustees, are appointed by the members in the general meeting. At each AGM, one-third of the directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the trustees or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for appointment or re-appointment.

Trustee induction and training

New trustees have extensive induction including an introduction to senior management to assist in the understanding of their roles and responsibilities. Visits to projects based at various locations are also arranged. New trustees receive a comprehensive induction pack including copies of the governing document, financial accounts & annual report, business plans, copies of all MYL policies & procedures, trustees job description and code of practice and Charity Commission leaflet CC3.

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of directors' responsibilities

The directors, who also act as trustees for the charitable activities of Manchester Young Lives Ltd, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors 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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The directors' report was approved by the Board of Directors.

Greg Holmes

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G Holmes

Director

Date: 23/10/2024

MANCHESTER YOUNG LIVES LTD

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF MANCHESTER YOUNG LIVES LTD

I report to the directors on my examination of the financial statements of Manchester Young Lives Ltd (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2022 (the 2012 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2022 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Jamielee Johnston CA
For and behalf of
Mitchell Charlesworth (Audit) Limited
3rd Floor
44 Peter Street
Manchester
M2 5GP

Dated: 23/10/2024

MANCHESTER YOUNG LIVES LTD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:									
Donations and legacies	**3**	1,622	-	48,878	50,500	3,729	-	30,000	33,729
Charitable activities	**4**	-	595,471	325,851	921,322	-	102,003	472,304	574,307
Other trading activities	**5**	5,153	-	9,748	14,901	191,272	-	12,072	203,344
Investments	**6**	10,600	-	-	10,600	4,182	-	-	4,182
Total income		17,375	595,471	384,477	997,323	199,183	102,003	514,376	815,562
Expenditure on:									
Fund Rasing Costs	**7**	10,129	-	-	10,129	13,178	-	-	13,178
Charitable activities	**8**	-	497,360	390,752	888,112	125,002	90,766	511,933	727,701
Total expenditure		10,129	497,360	390,752	898,241	138,180	90,766	511,933	740,879
Net income/(expenditure)		7,246	98,111	(6,275)	99,082	61,003	11,237	2,443	74,683
Transfers between funds		(158)	-	158	-	14,585	(11,237)	(3,348)	-
Net movement in funds	**13**	7,088	98,111	(6,117)	99,082	75,588	-	(905)	74,683

MANCHESTER YOUNG LIVES LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
Reconciliation of funds:									
Fund balances at 1 April 2023		296,820	275,000	98,260	670,080	221,232	275,000	99,165	595,397
Fund balances at 31 March 2024		303,908	373,111	92,143	769,162	296,820	275,000	98,260	670,080

MANCHESTER YOUNG LIVES LTD

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**14**		90,080		99,898
Current assets					
Debtors	**15**	159,407		44,997	
Cash at bank and in hand		615,159		657,406	
		774,566		702,403	
Creditors: amounts falling due within one year	**16**	(65,484)		(102,221)	
Net current assets			709,082		600,182
Total assets less current liabilities			799,162		700,080
Provisions for liabilities	**17**		(30,000)		(30,000)
Net assets			769,162		670,080
The funds of the charity					
Restricted income funds	**18**		92,143		98,260
Unrestricted funds - general			303,908		296,820
Unrestricted funds - Designated	**20**		373,111		275,000
			769,162		670,080

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the directors on 23/10/2024

Greg Holmes

G Holmes
Director

Company registration number 03450197 (England and Wales)

MANCHESTER YOUNG LIVES LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**25**		(52,847)		159,138
Investing activities					
Purchase of tangible fixed assets		-		(6,269)	
Investment income received		10,600		4,182	
Net cash generated from/(used in) investing activities			10,600		(2,087)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(42,247)		157,051
Cash and cash equivalents at beginning of year			657,406		500,355
Cash and cash equivalents at end of year			615,159		657,406

1 Accounting policies

Charity information

Manchester Young Lives Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is The Addy Young Peoples Centre, Woodhouse Lane, Manchester, M22 9TF.

1.1 Accounting convention

Basis of preparation

The financial statements have been prepared under the historical cost convention, in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income

All income is recognised when 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. The following applies to particular types of income:

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Gifts in kind are recognised in the accounts at market value when measurable.

Grants, whether of a capital or a revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grants have been met, including the incurring of expenditure and the grant conditions are such that the unspent grant must be refunded

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts.

1 Accounting policies **(Continued)**

1.4 Expenditure

Expenditure is recognised when there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Cost of raising funds	including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.
Charitable activities	costs of undertaking the work of the charity.

Allocation of support costs

Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include property costs, back-office functions, staff costs and professional fees. The basis of allocations is set out in note 6.

1.5 Tangible fixed assets

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight line basis set out below.

Depreciation rates are as follows:

Short Leasehold Property	5.2% straight line from 01/06/06 (over remaining life of the lease)
Fixtures & Equipment	6.67%/25%/40%/33% straight line
Motor vehicles	20% straight line
Playground Construction	18% straight line

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The charity only has basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

1.8 Operating lease agreements

Payments under operating leases are charged to the statement of financial activities in the period to which they relate.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due, and prepayments are valued at the amount prepaid.

1.10 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations - Core	1,622	2,028	3,650	3,729	-	3,729
Donations - Playgrounds	-	46,850	46,850	-	30,000	30,000
	1,622	48,878	50,500	3,729	30,000	33,729

4 Income from charitable activities

	Designated funds	Restricted funds	Total	Designated funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Playgrounds and related work						
Playschemes	-	79,703	79,703	-	87,595	87,595
MCC	-	115,000	115,000	-	153,000	153,000
Lottery Early Intervention	-	67,139	67,139	-	78,500	78,500
MYZ Partnership	-	10,500	10,500	-	-	-
Moss Side Play (MSMPH)	-	6,750	6,750	-	-	-
Other grants	-	23,100	23,100	-	-	-
Education						
Post 16 Education	595,471	23,659	619,130	100,208	-	100,208
Other	-	-	-	1,795	-	1,795
Youth Engagement						
MYZ Partnership	-	-	-	-	19,719	19,719
Hidden Talent	-	-	-	-	17,007	17,007
Other income	-	-	-	-	116,483	116,483
	595,471	325,851	921,322	102,003	472,304	574,307

Educational income is credited to the designated fund for education.

5 Income from other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Playgrounds	-	-	-	4,249	-	4,249
Other Youth Work	5,153	9,748	14,901	187,023	12,072	199,095
Other trading activities	5,153	9,748	14,901	191,272	12,072	203,344

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Investment income - bank interest	10,600	4,182

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	10,129	13,178

8 Expenditure on charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Playschemes and related work	354,779	322,408
Post 16 Education	513,713	112,258
Youth Engagement	19,620	293,035
	888,112	727,701
Analysis by fund		
Unrestricted funds - general	-	125,002
Unrestricted funds - Designated	497,360	90,766
Restricted funds	390,752	511,933
	888,112	727,701

Educational expenditure is charged to the designated fund for education.

9 Charitable Expenditure Analysis

	Direct Staff Costs	Direct Costs	Support Costs	Total
	£	£	£	£
2023/24				
Play schemes & activities	209,518	46,196	99,065	354,779
Post 16 Education	351,064	144,528	18,121	513,713
Other	-	-	19,620	19,620
	560,582	190,724	136,806	888,112

	Direct Staff Costs	Direct Costs	Support Costs	Total
	£	£	£	£
2022/23				
Play schemes & activities	180,019	65,454	76,935	322,408
MYL Independent School	67,772	18,403	26,083	112,258
Youth Engagement	157,733	44,296	91,006	293,035
	405,524	128,153	194,024	727,701

10 Support costs allocated to activities

	Cost of Raising Funds 2024 £	Playgrounds and related work 2024 £	Education 2024 £	Youth engagement 2024 £	Total 2024 £	Total 2023 £
Staff costs	10,129	80,860	5,365	4,934	101,288	131,781
Depreciation	-	1,473	7,854	491	9,818	14,251
Staff travel and training	-	347	259	259	865	582
Office costs	-	15,250	1,525	13,725	30,500	53,102
Bank charges	-	50	37	37	124	126
Governance	-	1,085	3,081	174	4,340	7,360
	10,129	99,065	18,121	19,620	146,935	207,202

Governance costs comprise:	2024 £	2023 £
Independent examiner fees	4,340	4,565
Office costs	-	2,795
	4,340	7,360

11 Directors

None of the directors (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The payroll costs of the group were as follows:	2024 £	2023 £
Wages and salaries	602,744	489,086
Social security costs	48,332	37,328
Pension costs	10,795	10,891
	661,871	537,305

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	32	25
Support staff	2	2
Total	34	27

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
Under £60,000	34	27
£60,000 - £70,000	-	1

12 Employees **(Continued)**

The key management personnel of the charity comprise the trustees and senior staff as set out in page 1.
The trustees do not receive any remuneration for their services
The total employee benefits of other key management personnel was as follows:

	2024	2023
	£	£
Key management personnel employee benefits	106,934	131,721

13 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	4,340	4,565
- for other financial services	-	1,550
Depreciation of owned tangible fixed assets	9,818	14,251

14 Tangible fixed assets

	Short Leasehold Property	Fixtures & Equipment	Motor vehicles	Playground Construction	Total
	£	£	£	£	£
Cost					
At 1 April 2023	307,559	220,584	3,685	466,581	998,409
At 31 March 2024	307,559	220,584	3,685	466,581	998,409
Depreciation and impairment					
At 1 April 2023	304,219	214,749	3,685	375,858	898,511
Depreciation charged in the year	1,119	2,975	-	5,724	9,818
At 31 March 2024	305,338	217,724	3,685	381,582	908,329
Carrying amount					
At 31 March 2024	2,221	2,860	-	84,999	90,080
At 31 March 2023	3,340	5,835	-	90,723	99,898

15 Debtors

	2024	2023
Amounts falling due within one year:	**£**	**£**
Trade debtors	13,620	27,938
Prepayments and accrued income	145,787	17,059
	159,407	44,997

16 Creditors: amounts falling due within one year

	2024	2023
	£	**£**
Other taxation and social security	13,699	8,325
Trade creditors	7,450	11,068
Accruals and deferred income	44,335	82,828
	65,484	102,221

17 Provisions for liabilities

2024	2023
£	**£**
30,000	30,000

Movements on provisions:

	£
At 1 April 2023 and 31 March 2024	30,000

The provision related to six years gas supply at The Addy Centre, the company has been unable to identify the supplier despite extensive investigation. The liability is not expected to crystallise before 31st March 2024.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Playgrounds and related work	44,396	349,042	(354,779)	15,684	54,343
Education	-	23,659	(16,353)	8,406	15,712
Youth Engagement	20,656	-	-	(20,656)	-
Capital grants	23,408	-	-	(3,348)	20,060
Other Youth Work	9,800	11,776	(19,620)	72	2,028
	98,260	384,477	(390,752)	158	92,143

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Playgrounds and related work	28,390	319,095	(303,089)	-	44,396
Youth Engagement	41,469	183,209	(204,022)	-	20,656
Capital grants	26,756	-	-	(3,348)	23,408
Other Youth Work	2,550	12,072	(4,822)	-	9,800
	99,165	514,376	(511,933)	(3,348)	98,260

19 Analysis of restricted funds

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
Playgrounds and related work					
Playschemes	10,635	79,703	(78,972)	-	11,366
MCC Play and Youth	7,000	115,000	(114,997)	(7,003)	-
TNLCF - Play For All	22,852	67,139	(57,102)	-	32,889
The ALA Green Charitable Trust	-	45,000	(45,000)	-	-
Moss Side Play (MSMPH)	-	6,750	(6,750)		
MYZ Partnership	-	10,500	(10,500)		
Other Grants & Donations	3,909	24,950	(41,458)	22,687	10,088
	44,396	349,042	(354,779)	15,684	54,343

19 Analysis of restricted funds **(Continued)**

Education					
MYZ - MYL Detached	-	-	-	1,421	1,421
MYZ - KCYPS	-	11,409	(6,126)	-	5,283
We Love Manchester - Crisis Fund	-	11,000	(6,386)	1,981	6,595
Other grants	-	1,250	(3,841)	5,004	2,413
	-	23,659	(16,353)	8,406	15,712
Youth Engagement					
Big Lottery - Engage To Succeed	1,421	-	-	(1,421)	-
Hidden Talent	1,837	-	-	(1,837)	-
Other grants	17,398	-	-	(17,398)	-
	20,656	-	-	(20,656)	-
Capital Grants					
Capital grants expended	23,408	-	-	(3,348)	20,060
	23,408	-	-	(3,348)	20,060
General					
Rank Foundation	9,800	9,748	(19,620)	72	-
Other grants	-	2,028	-	-	2,028
	9,800	11,776	(19,620)	72	2,028
	98,260	384,477	(390,752)	158	92,143

The Youth Engagement project has been consolidated into other profits and this is shown as a transfer between the funds.

19 Analysis of restricted funds **(Continued)**

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
Playgrounds and related work					
Playschemes	10,090	87,595	(87,050)	-	10,635
MCC Play and Youth	7,000	153,000	(153,000)	-	7,000
TNLCF - Play For All	-	33,314	(10,462)	-	22,852
The ALA Green Charitable Trust	-	30,000	(30,000)	-	-
Other Grants & Donations	11,300	45,186	(52,577)	-	3,909
	28,390	349,095	(333,089)	-	44,396
Youth Engagement					
Big Lottery - Engage To Succeed	-	19,719	(18,298)	-	1,421
Hidden Talent	1,400	17,007	(16,570)	-	1,837
Other grants	40,069	116,483	(139,154)		17,398
	41,469	153,209	(174,022)	-	20,656
Capital Grants					
Capital grants expended	26,756	-	-	(3,348)	23,408
	26,756	-	-	(3,348)	23,408
Other Youth Work					
Rank Foundation	2,550	12,072	(4,822)	-	9,800
	2,550	12,072	(4,822)	-	9,800
	99,165	514,376	(511,933)	(3,348)	98,260

20 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Redundancy	100,000	-	-	-	100,000
Strategic Development	100,000	-	-	-	100,000
Playground Investment	75,000	-	-	-	75,000
Education	-	595,471	(497,360)	-	98,111
	275,000	595,471	(497,360)	-	373,111

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Redundancy	100,000	-	-	-	100,000
Strategic Development	100,000	-	-	-	100,000
Playground Investment	75,000	-	-	-	75,000
Education	-	102,003	(90,766)	(11,237)	-
	275,000	102,003	(90,766)	(11,237)	275,000

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General Fund	296,820	17,375	(10,129)	(158)	303,908

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General Fund	221,232	199,183	(138,180)	14,585	296,820

22 Statement of funds

Transfers to General funds
Movements in designated funds, as reported in the Trustees' Report, have resulted in transfers to and from general reserves.

Designated funds
The designated funds are set aside to meet future obligations of the charity in relation to:

Redundancy - to reflect potential liabilities.

Strategic development to support the transition of the whole organisation to new ways of working and embedding project development.

Playground investment - to refurbish existing playgrounds.

Education - to support the changing framework of education and support transition arrangements pre and post 16. Not restricted to the independent school or statutory delivery models.

Restricted funds;

The restricted fund for play schemes is for the Easter 2024 programme.

Play and Youth for projects in 2023/24.

Other grants - towards future costs of playground equipment and future play sessions.

The balance of capital grants expended represents amounts received and spent on fixed assets where they are continuing restrictions. Depreciation on the related assets will be charged in future periods to this fund.

23 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	70,020	-	20,060	90,080
Current assets/(liabilities)	263,888	373,111	72,083	709,082
Provisions	(30,000)	-	-	(30,000)
	303,908	373,111	92,143	769,162

23 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general 2023	Unrestricted funds Designated 2023	Restricted funds 2023	Total 2023
	£	£	£	£
At 31 March 2023:				
Tangible assets	76,490	-	23,408	99,898
Current assets/(liabilities)	250,330	275,000	74,852	600,182
Provisions	(30,000)	-	-	(30,000)
	296,820	275,000	98,260	670,080

Free Reserves:

2024
£
233,888

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	10,758	11,736
Between two and five years	-	10,758
	10,758	22,494

25	Cash generated from operations	2024	2023
		£	£
	Surplus for the year	99,082	74,683
	Adjustments for:		
	Investment income recognised in statement of financial activities	(10,600)	(4,182)
	Depreciation and impairment of tangible fixed assets	9,818	14,251
	Movements in working capital:		
	(Increase)/decrease in debtors	(114,410)	43,098
	(Decrease)/increase in creditors	(36,737)	31,288
	Cash (absorbed by)/generated from operations	(52,847)	159,138

26 Analysis of changes in net funds

The charity had no material debt during the year.

27 Constitution

The company is limited by guarantee and does not have a share capital.

28 Taxation

The company is a registered charity and is entitled to claim annual exemption from UK corporation tax under sections 466 to 477 of the Corporation Tax Act 2010.

29 Capital Commitments

There were no capital commitments at the end of the year (2023: None).

30 Related party transactions and ultimate controlling party

There were no disclosable related party transactions during the year (2023 - none). The ultimate controlling party is the board of directors.

MANCHESTER YOUNG LIVES LTD

England & Wales - Charity number 1070668

Accounts

MANCHESTER YOUNG LIVES LIMITED

ANNUAL REPORT
AND
UNAUDITED FINANCIAL STATEMENTS

FOR

THE YEAR ENDED MARCH 31 2023

Company number 345019
Charity number 107066

MANCHESTER YOUNG LIVES LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2023

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MANCHESTER YOUNG LIVES LIMITED
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2023

DIRECTORS	C Duncan	
	N J Harney	(resigned 14/12/2022)
	R Knox	
	G Holmes	
	H H Uddin	
	D Atkinson	
	R Miemczyk	
	Q Shahraz	
	K Bell	(appointed 1/03/2023)
	F Elliot	(appointed 28/06/2023)
	M Harte	(appointed 1/03/2023)
KEY STAFF	E Young	Chief Executive
REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS	The Addy Young People's Centre Woodhouse Lane Manchester M22 9TF	
Independent Examiners	Stacy Mason FCCA HGA Accountants & Financial Consultants Ltd t/a Chittenden Horley - Chartered Accountants Hyde Park House Cartwright Street Hyde SK14 4EH	
BANKERS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling, Kent ME19 4JQ	
	Royal Bank of Scotland 467 Wilmslow Road Withington Manchester M20 9AP	
	Shawbrook Bank One New Bailey 4 Stanley St Salford M3 5JL	

TRUSTEES REPORT
TO THE MEMBERS OF MANCHESTER YOUNG LIVES LIMITED
FOR THE YEAR ENDED MARCH 31 2023

The trustees present their annual report together with the financial statements of Manchester Young Lives Limited for the year ended March 31 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

Chairs Statement

The past year has presented a series of significant developments and challenges for our organization, reflecting both the resilience of our team and the importance of the work we do.

School Closure and Transition to Post-16 Learning Hubs (July 2022):
In July 2022, we faced a difficult decision - the closure of our school. This transition was not without its challenges, but it was made with the best interests of our young people with Education, Health, and Care Plans (EHCP) in mind. The introduction of Post-16 Learning Hubs signifies a new chapter in our journey, and we are committed to providing a nurturing environment for these young individuals as they transition to the next phase of their education.

End of the Growth Company Contract and New Commissioning (March 2023):
The end of our contract with the Growth Company in March 2023 marked the conclusion of a chapter in our organization's journey. We have since embarked on a new path, with post-16 work commissioned by Manchester Adult Education Service (MAES) and Manchester City Council (MCC). This shift is an opportunity to continue our purpose in supporting young people as they prepare for adulthood and beyond.

Integration of Lottery Early Intervention Programme (January 2023):
The integration of the Lottery Early Intervention Programme into our services in January 2023 is a testament to our commitment to providing comprehensive support to the communities we serve. This three-year program will make a profound difference in the lives of the children and families we work with, and we are excited to embark on this journey.

Leadership Changes (CEO in October 2022, Chair in December 2022):
Leadership changes have been a significant part of the past year. We saw a transition in our CEO role in October 2022 and a change in our Chair in December 2022. These transitions brought fresh perspectives and a renewed energy to our organization. We express our gratitude for the dedication and contributions of our outgoing leaders while welcoming their continued support through their knowledge, wisdom, and experience.

Recruitment of New Trustees:
We are thrilled to welcome three new Trustees, who bring a strong set of skills and experience to our Board. Their collective knowledge in various areas will play a pivotal role in our ongoing work. We thank them for their commitment to our purpose and for joining our dedicated team.

Quality Standards Assessment and Ofsted Inspection Success:
Our organization has recently undergone a successful three-year matrix quality standard assessment, reflecting our commitment to delivering high-quality services. The results of the Ofsted inspection underline our dedication to providing safe and enriching environments for children and young people.

Recovery to Pre-COVID Levels:
One of the most heartening developments this year has been the increase in the number of people we have been able to support, bringing our numbers back to pre-COVID levels. This is in spite of the current cost of living crisis and demonstrates the resilience of our team, the unwavering support of the community, and the continued importance of our work.

In closing, I extend my heartfelt appreciation to our entire team, past and present, for their dedication and commitment to our purpose. The challenges we have faced have only strengthened our resolve, and with the continued support of our community, we look forward to making a lasting impact on the lives of the children and young people we serve. Together, we will continue to make a positive difference in our community.

TRUSTEES REPORT
TO THE MEMBERS OF MANCHESTER YOUNG LIVES LIMITED
FOR THE YEAR ENDED MARCH 31 2023

OBJECTIVES AND ACTIVITIES

Charitable objectives

The objects of the charity are:

"*The provision of facilities for the recreation and of other leisure time occupation for children and young people, being facilities: of which such children and young people have need by reason of their youth or socio-economic circumstances, and which will improve the condition of life for such children and young people by promoting their physical, mental, and spiritual well-being.*
The advancement of education for the public benefit by the provision of support and advice to children, young people, and adults in such ways as the trustees shall from time to time determine."

The Charity's main activities are the provision and operation of adventure playgrounds and activity centres and Post 16 learning hubs for young people with an Education, Health and Care Plan (EHCP). It operates in some of the most deprived areas of Manchester.

Our purpose and activities

MYL believes passionately that 'all children and young people can learn, make progress and can achieve, no matter what their starting point'. The charity works to a first principal of non-selection, alongside a celebration of cultural diversity and inclusion, these are key ingredients in our work.

In shaping the charity's objectives for the year trustees have considered the Charity Commission's guidance on public benefit and believe all MYL work in the year has been consistent with this guidance. The charities contract from Manchester Secondary Pupil Referral Unit (MSPRU) for alternative school provision came to an end in July 2022, however swiftly replaced with a Post 16 contract with Manchester Adult Education Service (MAES) for Personal Employability Programmes with additional places funded through Manchester City Council for young people with EHCP. The Growth Company contract for employability skills ran through to end of contract, March 2023. Going forward our Post 16 programmes will be dedicated to young people with EHCP, responding to referral needs.

The largest grant funding came via Manchester City Council for delivery of play and youth services, holiday activities and strategic leadership for play in Manchester. We secured a 3-year grant from Lottery (TNLCF) for Early Intervention Work which launched in January 2023. The charity has been successful in securing a number of smaller grants from trusts and foundations to fund discrete project work which continues into 2023-2024.

Strategies the charity has used to achieve its aims and objectives:

- Present a broad and balanced programme of activities which provide learning opportunities which are stimulating, engaging, easily accessible and positive.
- Provide discrete projects focused on areas of need and concern for young people's personal and social development.
- Encourage successful outcomes for children and young people which builds confidence, resilience, self-esteem and supports the transition to adulthood.
- Welcoming and celebration of the diversity of culture and history, which informs our learning and is promoted in all areas of the charity's work.

Achievements and performance

Beneficiaries

The overall number of young people who have engaged in MYL activities in the period 1st April 2022 – 31st March 2023 is recorded at 3,446, which is a 200% increase over the previous year and demonstrates MYL activity has recovered fully since the restrictions of Covid. The largest area of work is our after-school play and youth provision and holiday playschemes with 2,997 young people registered with the remaining young people engaging in our Post 16 and detached programmes.

Youth sessions and detached programmes have a higher presence of males (62%) than females (38%), however for our play delivery and holiday playschemes the gap is much closer with 53% males and 47% females. In the year ahead we plan on introducing some girls groups to the youth delivery to encourage participation. The ethnicity profile for participants has remained consistent with the ward demographics where delivery takes place. The overarching ethnicity profile for beneficiaries during this period is 54% White British, 31% BAME and 15% Other.

Matrix Quality Standard

MYL had our three year renewal assessment in January 2023 over 2 full days for our information, advice and guidance services. We received great feedback from the assessor, all Matrix standards were met and we were accredited with the quality standard.

OFSTED

The Addy Young People's Centre and Moss Side Adventure playground had an OFSTED inspection in January 2023 on our afterschool play provision. The inspector was very thorough with documents, spoke with staff, young people and observed sessions. Both centres fully passed the inspection.

National Play Day event
Manchester Young Lives led on a large scale National Play Day event in Whitworth Park in August 2022, the event attracted over 3,000 children/families on the day helping to raise awareness about the importance of a child's right to play.

Lord Mayor of Manchester
MYL had a lovely visit in December 2022 from the Lord Mayor of Manchester. The visit took place during our afterschool play provision, during the visit the Lord Mayor spoke with some of our young volunteers who give up some free time each week to support their adventure playground. This led to a group of young MYL volunteers attending afternoon tea at the Lord Mayors Suite at Central Library which was a fantastic experience for them.

Independent School
MYL school had to reduce its staffing structure substantially from September 2021 due to a cut in funded places from 50 to 20 in the new school year. The new contract has been restricted to the Wythenshawe site with Year 10 and 11 students attending full time for a core curriculum. In total seven Year 11 students were entered for exams, results were as expected with eight Grade 3 & 4 (C/D equivalent) and one student performing well overall.

Trustees agreed to step back from delivering core education provision following the significant reduction in the MSPRU contract, making the 2021 academic year the final for MYL and de-registering as an Independent School. Trustees agreed to focus on Post 16 delivery from September 2022 as a more longer-term viable way to secure new business for MYL centres.

PEP/Employability
The Personal Employability Programme (PEP) mobilised formally on 1st September 2022 with a 10-place contract secured for our Wythenshawe centre. PEP is structured preparation for training and employment for young people 16 to 24 years with EHCP who are ready to engage with Centre based group learning and undertake formal work placements or volunteering. The programme is funded by Manchester Adult Education Service.

The employability programme at Ardwick provided post 16 study skills through the Growth Company contract, this was a fixed term contract which expired in March 2023. Due to the increase in referrals for young people with EHCP, additional funding was received by MCC to provide tailored programmes in response to needs. Two main groups were identified, and learners were assigned post initial assessment.

1. Core Employability Provision – a mix of Centre based and community employability education for young people who need additional support and flexibility to complete functional skills learning, alongside developing work and life skills.

2. Pre-entry Provision – community outreach support for young people who have been disengaged from education and/or other mainstream services and who need 1-1 mentoring and coaching to re-establish routines, work towards short term goals and access the other Learning Hub programmes or alternative providers.

The majority of young people referred have often not been in Education, Employment or Training (NEET) for some time, and/or have had difficult previous experiences in education. Our blended team of qualified Teachers, Basic Skills Tutor and Youth Engagement Workers build nurturing relationships which enable them to support young people to develop employability and life skills, friendships, and resilience, and where appropriate to gain functional skills qualifications in Maths and English.

Play and Youth
MYL play and youth delivery is now back to pre-covid levels with nearly 3,000 children and young people registered to the provision, including holiday programmes. MYL are the leading provider of play in the city mainly due to the popularity of our adventure playgrounds and the variety of activities and opportunities we have on offer, including our young volunteer programme which trained and supported 78 young volunteers in 2022-2023. MYL received three years funding from the Lottery for an early intervention project to work alongside our play delivery. This has enabled MYL to employ three early intervention workers, integrated into our play and youth teams across our three adventure playgrounds, to provide therapeutic support to children experiencing various challenges.

Holiday playschemes (HAF) children were able to attend and benefit from a free 4-hour play session each day which included numerous activities such as adventure play, arts and craft, cooking and baking, team games plus a wide range of physical activities to support health and fitness. Children were involved in all session planning, making sure games were fun, interactive and accessible to all. We also provided a wide variety of meals for children throughout the holiday playscheme to help combat holiday hunger.

Our young parents programme, First 1,000 days, came to an end in June 2022 with all young people being signposted to community groups and those needing some additional support were signposted to other support services. End of programme surveys identified 18 out of 22 young parents felt more confident and community connected through taking part in the programme.

168 children benefitted from professional football coaching alongside play forward curriculum workshops by taking part in our Football Beyond Borders (FBB) programme.

Youth Engagement
Our street-based detached work has become our smallest area of work, mainly due the lack of funding for detached. The team engaged 256 young people in North Manchester during the period, predominately across Moston and Harpurhey, with 22 young people engaging in social action projects putting together food parcels for the homeless and creating a mural for Harpurhey Neighbourhood Project (HNP). In addition to this the detached team supported the post 16 community work for young people at pre-entry level.

Staffing
MYL headcount in March 2023 was approximately 27 staff with around 50% of these being part-time. The predicted growth of MYL Post 16 programmes will see this figure increase significantly during 2023-2024. During this period 70% of staff were female, 26% were male and 4% were non-binary. Ethnic profile of staff 2022/23 was 74% White British and 26% BAME backgrounds.

Future Planning Priorities:

- To bring daytime income into Moss Side adventure playground by expanding our post 16 programmes to create a 3rd learning hub.
- To explore new funding opportunities which would increase play and youth delivery across the 3 adventure playground to 5 evenings per week.
- To seek funding opportunities for an integrated family support service which would provide a holistic offer to children and young people
- To seek capital funding opportunities for investment into our 3 adventure playgrounds
- To establish partnerships with corporates that focus on raising our profile, building income and creating a portfolio of work placement providers.

FINANCIAL REVIEW

Overview
The Charity is reporting an unrestricted funds surplus, before transfers, of c£54k.

Going concern
In light of the availability of the designated funds, and the forecasts that the trustees have overseen, the trustees are confident that the charity has the resources and cashflow to meet its liabilities as they fall due. Accordingly, they believe that there is no significant going concern risk.

Reserves policy
The Directors have considered the level of free reserves (i.e. unrestricted reserves not invested in fixed assets or designated by the Board) that it is appropriate for the company to hold. They have concluded that a target level of free reserves equivalent to three to six months core costs, those costs that are not easy to vary to the short term, is appropriate. This equates to between £150k to £250k.

At the year-end, the company had free reserves of £213k , which is within the desired range.

TRUSTEES REPORT
TO THE MEMBERS OF MANCHESTER YOUNG LIVES LIMITED
FOR THE YEAR ENDED MARCH 31 2023

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated October 15, 1997, and amended September 28, 2004, and July 27th 2017. It is registered as a charity with the Charity Commission.

Members of the company

The Directors have the power to admit any person or organisation to membership and also have the power to permit members to retire, providing there are never less than two members. There are currently ten members of the company, each of whom agrees to contribute a sum not exceeding £10 in the event of the charity being wound up

Appointment of trustees

The Directors, who are the Trustees, are appointed by the members in general meeting. At each AGM, one-third of the Directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Trustees or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for appointment or re-appointment

The Trustees who served during the year, together with any changes up to the date of approving this report, are listed on page 1.

Trustee induction and training

New trustees have extensive induction including an introduction to Senior Management to assist in the understanding of their roles and responsibilities. Visits to projects based at various locations are also arranged. New trustees receive a comprehensive induction pack including copies of the governing document, financial accounts & annual report, business plans, copies of all MYL policies & procedures, Trustee Job description and code of practice and Charity Commission leaflet CC3.

DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law requires the Directors to prepare financial statements for each financial year, which give a true and fair view of the state of the Company and of the surplus or deficit of the Company for that period. In preparing those financial statements, the Directors have:-

- selected suitable accounting policies and applied them consistently
- made judgements and estimates that are reasonable and prudent
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepared the financial statements on the going concern basis.

The Directors are responsible for keeping records, which disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS AND APPROVAL

In preparing this report, advantage has been taken of the small companies' exemption.

Approved by the directors and signed on their behalf by

G. Holmes

G Holmes- Director Date 8/12/23

INDEPENDENT EXAMINERS REPORT

I report to the charity trustees on my examination of the accounts of the company for the year ended March 31 2023 which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of *Institute of Chartered Accountants in England and Wales* (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stacy Mason FCCA

For and on behalf of:
HGA Accountants and Financial Consultants Ltd
t/a Chittenden Horley - Chartered Accountants

Hyde Park House
Cartwright Street
SK14 4EH

Date:

MANCHESTER YOUNG LIVES LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (including the Income and Expenditure account)
FOR THE YEAR ENDED MARCH 31 2023

	Notes	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
INCOME						
Donations	2	3,729	-	30,000	**33,729**	*44,713*
Charitable activities	3	-	102,003	472,304	**574,307**	*782,953*
Other trading activities	4	191,272	-	12,072	**203,344**	*87,287*
Investment income - bank interest		4,182	-	-	**4,182**	*953*
TOTAL INCOMING RESOURCES		199,183	102,003	514,376	**815,562**	*915,906*
EXPENDITURE						
Costs of raising funds	5	13,178	-	-	**13,178**	*15,459*
Cost of charitable activities	5	125,002	90,766	511,933	**727,701**	*989,789*
TOTAL EXPENDITURE		138,180	90,766	511,933	**740,879**	*1,005,248*
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS	8	61,003	11,237	2,443	**74,683**	*(89,342)*
TRANSFERS		14,585	(11,237)	(3,348)	**-**	-
NET MOVEMENT IN FUNDS		75,588	-	(905)	**74,683**	*(89,342)*
TOTAL FUNDS: BROUGHT FORWARD		221,232	275,000	99,165	**595,397**	*685,145*
CARRIED FORWARD	13	296,820	275,000	98,260	**670,080**	*595,803*

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

MANCHESTER YOUNG LIVES LIMITED
BALANCE SHEET AS AT MARCH 31 2023

	Notes	2023	2023	2022	2022
		£	£	£	£
FIXED ASSETS					
Tangible Assets	9		**99,898**		*107,880*
CURRENT ASSETS					
Stock of spare parts		**-**		-	
Debtors	10	**44,997**		*88,095*	
Cash at Bank and in Hand		**657,406**		*500,355*	
		702,403		*588,450*	
CREDITORS					
Amounts falling due in one year	11	**102,221**		*70,933*	
NET CURRENT ASSETS			**600,182**		*517,517*
PROVISION FOR LIABILITIES	12		**30,000**		*30,000*
NET ASSETS			**670,080**		*595,397*
FUNDS					
Unrestricted					
Gerneral funds	13	**296,820**		221,232	
Designated funds		**275,000**		275,000	
			571,820		*496,232*
Restricted	13		**98,260**		*99,165*
TOTAL FUNDS			**670,080**		*595,397*

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

For the year ending March 31 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

The notes on pages 11 to 20 form part of these financial statements

Approved by the Board of Directors and authorised for issue on:

G Holmes- DIRECTOR

Company registration number: 3450197

The notes on pages 11 to 20 form part of these financial statements

MANCHESTER YOUNG LIVES LIMITED
STATEMENTOF CASH FLOWS
FOR THE YEAR ENDED MARCH 31 2023

	notes	2023 £	2022 £
Cash generated in operating activities	15	*159,138*	*(72,310)*
Cashflows from investing activities			
Interest and dividends		**4,182**	*547*
Purchase of tangible fixed assets		**(6,269)**	*(720)*
Proceeds of sale of fixed assets		**-**	*-*
Payments to acquire investments		**-**	
Cash provided by/(used in) investing activities		**(2,087)**	*(173)*
Cashflows from financing activities			
Cash used in financing activities		**-**	*-*
Increase in cash & cash equivalents in the year		**157,051**	*(72,483)*
Cash and cash equivalents brought forward		**500,355**	*572,838*
Cash and cash equivalents carried forward		**657,406**	*500,355*
Cash and cash equivalents consist of:			
Cash at bank and in hand		657,406	*500,355*
Current asset investments			
		657,406	*500,355*

The notes on pages 11 to 20 form part of these financial statements

1 ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared: under the historic cost convention; 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 (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, which is the functional currency.

Reconciliation with previous Generally Accepted Accounting Practice
In preparing the accounts the trustees considered whether in applying the accounting policies required by FRS102 and Charities SORP FRS102 a restatement of comparative items was required.

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. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts and VAT.

Gifts in kind are recognised in the accounts at market value when measurable.

Deferred income
Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that the unspent grant must be refunded

Expenditure
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds	including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.
Charitable activities	costs of undertaking the work of the charity.

Allocation of support costs
Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include property costs, back-office functions, staff costs and professional fees. The basis of allocations is set out in note 6.

Pension contributions
The charity operates a defined contribution pension scheme for its employees, agreeing the contribution rates with each individual. The contributions are paid to a third party who invests the contributions in a money purchase plan. Contributions are charged to the SoFA as they become payable.

1 ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation
Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight line basis as set out below.

Depreciation rates are as follows:

Fitness equipment	6.67% straight line
Fixtures equipment	25%/40% straight line
Playground construction – Longsight	Over remaining lease from 2009/10 (c6% p.a. straight line)
Playground constructions – other	50%/33.33%/14.29% straight line respectively
Short leasehold property	5.2% straight line from 1/4/06 (over remaining life of the lease)

Debtors
Trade and other debtors are recognised at the settlement amount due, and prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and 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.

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.

Financial instruments
The charity has only basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

Operating lease agreements
Payments under operating leases are charged to the statement of financial activities in the period to which they relate.

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2 DONATIONS						
Core funding - Manchester City	-	-	**-**	-	-	**-**
Donations - Playgrounds	-	30,000	**30,000**	-	*30,000*	***30,000***
Donations - core	3,729	-	**3,729**	*5,359*	-	***5,359***
Job Retention Scheme	-	-	**-**	*9,354*	-	***9,354***
	3,729	30,000	**33,729**	*14,713*	*30,000*	***44,713***
3 INCOME FROM CHARITABLE ACTIVITIES						
Playgrounds and related work						
Open Access Play and Youth	-	87,595	**87,595**	-	*60,575*	***60,575***
MCC	-	153,000	**153,000**	-	*131,856*	***131,856***
Other grants & fees	-	78,500	**78,500**	-	*69,345*	***69,345***
	-	319,095	**319,095**	-	*261,776*	***261,776***
Education						
Fees from schools	-	-	**-**	-	-	**-**
Pupil Referral Unit	100,208	-	**100,208**	*402,499*	-	***402,499***
Other	1,795	-	**1,795**	*1,415*	-	***1,415***
	102,003	-	**102,003**	*403,914*	-	***403,914***
Youth Engagement						
Young Manchester	-		**-**	-	*15,000*	***15,000***
MYZ partnership	-	19,719	**19,719**	-	-	**-**
GMP PCC grant	-	-	**-**	-	-	-
Hidden Talent	-	17,007	**17,007**	-	*24,207*	***24,207***
Other Income	-	116,483	**116,483**	*9,701*	*68,355*	***78,056***
	-	153,209	**153,209**	*9,701*	*107,562*	***117,263***
	102,003	472,304	**574,307**	*413,615*	*369,338*	***782,953***

Educational income is credited to the designated fund for education.

4 INCOME FROM OTHER TRADING ACTIVITIES						
Playgrounds and related work						
Playgrounds	4,249	-	**4,249**	-	-	**-**
Other Youth work	187,023	12,072	**199,095**	*87,287*	-	***87,287***
	191,272	12,072	**203,344**	*87,287*	-	***87,287***

5 CHARITABLE EXPENDITURE and FUND RAISING COSTS

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Playgrounds and related work	19,319	303,089	**322,408**	*(21,728)*	*281,184*	***259,456***
Education	112,258	-	**112,258**	*486,798*	-	***486,798***
Youth Engagement	84,191	208,844	**293,035**	*105,257*	*138,278*	***243,535***
	215,768	511,933	**727,701**	*570,327*	*419,462*	***989,789***
Fund Raising costs	13,178	-	**13,178**	*15,459*	-	***15,459***
	228,946	511,933	**740,879**	*585,786*	*419,462*	***1,005,248***

Educational expenditure is charged to the designated fund for education.

Charitable expenditure is analysed as follows:	Direct Staff Costs	Direct Costs	Support Costs	Total
2022/23	£	£	£	£
Play schemes & activities	180,019	65,454	76,935	**322,408**
MYL Independent School	67,772	18,403	26,083	**112,258**
Youth Engagement	157,733	44,296	91,006	**293,035**
	405,524	128,153	194,024	**727,701**
2021/22				
Play schemes & activities	*180,410*	*43,459*	*35,587*	***259,456***
MYL Independent School	*281,965*	*95,533*	*109,300*	***486,798***
Other youth projects	*166,456*	*39,071*	*38,008*	***243,535***
	628,831	*178,063*	*182,895*	***989,789***

6 SUPPORT & GOVERNANCE COSTS

	Governance	costs of raising funds	Playgrounds & related work	Education	Youth Engagement	Total
2022/23	£	£	£	£	£	£
Staff costs	-	13,178	46,123	6,589	65,891	131,781
Staff travel and training costs	-	-	233	175	175	582
Professional & legal fees	4,565	-	-	-	-	4,565
Office costs	2,795	-	26,551	2,655	23,896	55,897
Bank charges	-	-	50	38	38	126
Depreciation			2,138	11,401	713	14,251
	7,360	13,178	75,095	20,857	90,711	207,202
Allocation governance	(7,360)		1,840	5,225	294	-
	-	13,178	76,935	26,083	91,006	207,202
2021/22						
Staff costs	-	*15,459*	*23,188*	*85,023*	*30,917*	***154,587***
Staff travel and training costs	-	-	*149*	*112*	*112*	***373***
Professional & legal fees	*7,449*	-	-	-	-	***7,449***
Office costs	*1,024*	-	*7,779*	*5,834*	*5,834*	***20,471***
Bank charges	-	-	*52*	*39*	*39*	***130***
Depreciation	-	-	*2,302*	*12,277*	*767*	***15,346***
	8,473	*15,459*	*33,470*	*103,285*	*37,669*	***198,356***
Allocation governance	*(8,473)*		*2,118*	*6,016*	*339*	***-***
	-	*15,459*	*35,588*	*109,301*	*38,008*	***198,356***

All support costs are allocated on the basis of the estimated staff time in each area.

7 STAFF COSTS

	2023	2022
The payroll costs of the group were as follows:-	£	£
Wages & salaries	**489,086**	*710,996*
Social security costs	**37,328**	*57,993*
Pension costs	**10,891**	*14,429*
	537,305	*783,418*

The key management of the charity comprise the trustees and senior staff as set out on page 1.
The trustees do not receive any remuneration for their services

The total employee benefits of other key management were as follows:	£	£
	131,721	*123,208*

	Number	Number
The staff salary rates were as follows		
Under £60,000	**27**	*56*
£60,000 - £70,000	1	1
The average number of employees of the company was as follows:-	**Number**	**Number**
Charitable activities	**25**	*52.8*
Support staff	**2**	*4*
Governance	**0**	*0.2*
	27	*57*

8 NET INCOMING RESOURCES BEFORE TRANSFERS

	2023	2022
This is stated after charging:	£	£
Auditors remuneration:-		
Audit fees	**-**	*3,900*
Accountancy fees	**1,550**	*1,550*
Depreciation of tangible fixed assets	**14,251**	*15,346*
Directors' remuneration & expenses	**-**	*-*

9 TANGIBLE FIXED ASSETS

	Short Leasehold Property	Playground Construction	Motor Vehicle	Fixtures & Equipment	Total
Cost	£	£	£	£	£
As at April 1 2022	307,559	466,581	3,685	214,315	992,140
Additions	-	-	-	6,269	6,269
As at March 31 2023	307,559	466,581	3,685	220,584	998,409
Depreciation					
As at April 1 2022	303,100	363,980	3,685	213,495	884,260
Charge for the year	1,119	11,878	-	1,254	14,251
As at March 31 2023	304,219	375,858	3,685	214,749	898,511
Net Book Value					
As at March 31 2023	**3,340**	**90,723**	**-**	**5,835**	**99,898**
As at April 1 2022	*4,459*	*102,601*	*-*	*820*	*107,880*

9 TANGIBLE FIXED ASSETS (CONTINUED)

Fixtures and equipment are analysed as follows:	Fitness Centre Equipment	Other Fixtures & Equipment	Total
Cost	**£**	**£**	**£**
As at April 1 2022	31,724	182,591	214,315
Additions	-	6,269	6,269
As at March 31 2023	31,724	188,860	220,584
Depreciation			
As at April 1 2022	31,393	182,102	213,495
Charge for the year	-	1,254	1,254
As at March 31 2023	31,393	183,356	214,749
Net Book Value			
As at March 31 2023	**331**	**5,504**	**5,835**
As at April 1 2022	*331*	*489*	*820*

10 DEBTORS	2023 £	2022 £
Trade debtors	**27,938**	*68,236*
Grant and income receivable	**-**	-
Staff advances	**-**	-
Prepayments	**17,059**	*19,859*
	44,997	*88,095*

11 CREDITORS falling due within one year		
Trade creditors	**11,068**	*10,316*
Other taxation and social security	**8,325**	*16,014*
Accruals	**82,828**	*44,603*
	102,221	*70,933*

All deferred income brought forward was released in the year.

12 PROVISIONS FOR LIABILITIES

At 1st April	30,000	30,000
Additions	-	-
Utilised	-	-
At 31st March	**30,000**	**30,000**

The provision related to six years gas supply at The Addy Centre, the company has been unable to identify the supplier despite extensive investigation. The liability is not expected to crystallise before 31st March 2023.

MANCHESTER YOUNG LIVES LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

13 STATEMENT OF FUNDS

	2021/22				b/f and c/f	2022/23			
	01/04/2021	Income	Expenditure	Transfers	31/03/2022/ 01/04/2022	Income	Expenditure	Transfers	31/03/2023
	£	£	£	£	£	£	£	£	£
Unrestricted funds:									
General fund	*183,388*	*112,248*	*(107,752)*	*33,348*	***221,232***	*199,183*	(138,180)	14,585	**296,820**
Designated funds:									
Redundancy	*130,000*	-	-	*(30,000)*	***100,000***	-	-	-	**100,000**
Strategic development	*100,000*	-	-	-	***100,000***	-	-		**100,000**
Playground investment	*75,000*	-	-	-	***75,000***	-	-	-	**75,000**
Education	*74,120*	*403,914*	*(478,034)*	-	**-**	102,003	(90,766)	(11,237)	**-**
Total designated funds	*379,120*	*403,914*	*(478,034)*	*(30,000)*	***275,000***	102,003	(90,766)	(11,237)	**275,000**
Total unrestricted funds	***562,508***	***516,162***	***(585,786)***	***3,348***	***496,232***	**301,186**	**(228,946)**	**3,348**	**571,820**
Restricted Funds:									
Playgrounds and related work	*47,798*	*261,776*	*(281,184)*	-	*28,390*	319,095	(303,089)	-	**44,396**
Youth Engagement	*26,895*	*137,562*	*(122,988)*	-	*41,469*	183,209	(204,022)	-	**20,656**
Capital grants	*30,104*	-	-	*(3,348)*	*26,756*	-	-	(3,348)	**23,408**
Other Youth work	*17,840*	-	*(15,290)*	-	*2,550*	12,072	(4,822)	-	**9,800**
Total restricted funds	*122,637*	*399,338*	*(419,462)*	*(3,348)*	*99,165*	514,376	(511,933)	(3,348)	**98,260**
Total Funds	*685,145*	*915,500*	*(1,005,248)*	-	*595,397*	815,562	(740,879)	-	**670,080**

13 STATEMENT OF FUNDS (continued)

analysis of restricted funds

	2021/22				b/f and c/f	2022/23			
	01/04/2021	Income	Expenditure	Transfers	31/03/2022/ 01/04/2022	Income	Expenditure	Transfers	31/03/2023
	£	£	£	£	£	£	£	£	£
Playgrounds and related work									
Playschemes	*11,832*	*60,575*	*(62,317)*	-	***10,090***	87,595	*(87,050)*	-	**10,635**
MCC Play and Youth	*26,541*	*131,856*	*(151,397)*	-	***7,000***	153,000	*(153,000)*		**7,000**
TNLCF - Play For All	-	-	-	-	**-**	33,314	*(10,462)*		**22,852**
1000 Days	*5,718*	-	*(5,718)*	-	**-**	-		-	**-**
Other grants & donations	*3,707*	*69,345*	*(61,752)*	-	***11,300***	45,186	(52,577)	-	**3,909**
	47,798	*261,776*	*(281,184)*	-	***28,390***	319,095	(303,089)	-	**44,396**
Youth Engagement									
The ALA Green Charitable Trust	-	*30,000*	*(30,000)*	-	**-**	30,000	(30,000)	-	**-**
Big Lottery - Engage to Succeed	-	-	-	-	**-**	19,719	(18,298)	-	**1,421**
Young Manchester	*7,280*	*15,000*	*(22,280)*	-	**-**	-	-	-	**-**
GMP PCC Fund	-	-	-	-	**-**	-	-	-	**-**
Hidden Talent	-	*24,207*	*(22,807)*	-	***1,400***	17,007	(16,570)	-	**1,837**
Other grants	*19,615*	*68,355*	*(47,901)*	-	***40,069***	116,483	(139,154)	-	**17,398**
	26,895	*137,562*	*(122,988)*	-	*41,469*	183,209	(204,022)	-	**20,656**
Capital grants									
Capital grants expended	*30,104*	-	-	*(3,348)*	***26,756***	-	-	(3,348)	**23,408**
	30,104	-	-	*(3,348)*	***26,756***	-	-	(3,348)	**23,408**
Other Youth work									
Rank Foundation	*17,840*	-	*(15,290)*		***2,550***	*12,072*	*(4,822)*	-	***9,800***
Heritage Lottery	-	-	-	-	**-**	-	-	-	**-**
Vinci Foundation	-	-	-	-	**-**	-	-	-	**-**
	17,840	-	*(15,290)*	-	***2,550***	*12,072*	*(4,822)*	-	*9,800*

13 STATEMENT OF FUNDS CONTINUED

Transfers to General funds

Movements in designated funds, as reported in the Trustees' Report, have resulted in transfers to and from general reserves.

Designated funds

The designated fund are set aside to meet future obligations of the charity in relation to:

Redundancy - to reflect potential liabilities.

Strategic development to support the transition of the whole organisation to new ways of working and embedding project development.

Playground investment - to refurbish existing playgrounds.

Education - to support the changing framework of education and support transition arrangements pre and post 16. Not restricted to the independent School or statutory delivery models.

Restricted funds

The restricted fund for playschemes is for the Easter 2023 programme

Play and Youth for projects in 2023/24

Other Grants - towards future costs of playground equipment and future play sessions

The balance of capital grants expended represents amounts received and spent on fixed assets where there are continuing restrictions. Depreciation on the related assets will be charged in future periods to this fund.

14 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

	Unrestricted funds		Restricted	
Fund balances at March 31 2023 are represented by:-	**General**	**Designated**	**Funds**	**Total**
	£	**£**	**£**	**£**
Tangible fixed assets	76,490	-	23,408	**99,898**
Net current assets	220,330	275,000	74,852	**570,182**
	296,820	275,000	98,260	**670,080**
Fund balances at March 31 2022 are represented by:-				
Tangible fixed assets	81,124	-	26,756	**107,880**
Net current assets	73,288	275,000	139,229	**487,517**
	154,412	275,000	165,985	**595,397**

Free Reserves:	**2023**	**2022**
	£	**£**
Net current assets	**220,330**	*73,288*

15 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

Net income/(expenditure)	**74,683**	*(89,748)*
Add back depreciation	**14,251**	*15,346*
Deduct interest income shown in investing activities	**(4,182)**	*(547)*
Decrease/(increase) in stock	**-**	-
Decrease/(increase) in debtors	**43,098**	*39,804*
Increase/(decrease) in creditors	**31,288**	*(37,165)*
Net cash generated from/(used in) operating activities	**159,138**	*(72,310)*

16 CONSTITUTION

The Company is limited by guarantee and does not have a share capital.

17 TAXATION

The company is a registered charity and is entitled to claim annual exemption from UK corporation tax under sections 466 to 477 of the Corporation Tax Act 2010.

18 CAPITAL COMMITMENTS

There were no capital commitments at the end of the year (2019 None).

19 OPERATING LEASE COMMITMENTS

The company has the following total commitments under operating leases:-

	2023 Land	2023 Others	2022 Land	2022 Others
Operating leases which expire:-	£	£	£	£
Within one year	-	-	-	-
	-	-	-	-

20 TRANSACTIONS WITH RELATED PARTIES AND ULTIMATE CONTROLLING PARTY

The Ultimate controlling party is the board of directors.

MANCHESTER YOUNG LIVES LTD

England & Wales - Charity number 1070668

Accounts

MANCHESTER YOUNG LIVES LIMITED

ANNUAL REPORT
AND
UNAUDITED FINANCIAL STATEMENTS

FOR

THE YEAR ENDED MARCH 31 2022

Company number 345019
Charity number 107066

MANCHESTER YOUNG LIVES LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2022

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MANCHESTER YOUNG LIVES LIMITED
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2022

DIRECTORS	C Duncan	
	N J Harney	
	R Knox	
	G Holmes	(appointed 24/02/22)
	J Thompson	(appointed 17/12/21)
	H H Uddin	
	D Atkinson	(appointed 24/02/22)
	S Wilcock	(resigned 15/07/21)
	R Miemczyk	(appointed 24/02/22)
	Q Shahraz	(appointed 24/02/22)
COMPANY SECRETARY	S Cere	
KEY STAFF	P Fletcher	Chief Executive
	S Cere	Deputy Chief Executive
REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS	The Addy Young People's Centre Woodhouse Lane Manchester M22 9TF	
Independent Examiners	Peter Smith BA FCA DChA HGA Accountants & Financial Consultants Ltd t/a Chittenden Horley - Chartered Accountants The Wesley Centre Royce Road, Hulme Manchester M15 5BP	
BANKERS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling, Kent ME19 4JQ	
	Royal Bank of Scotland 467 Wilmslow Road Withington Manchester M20 9AP	
	Shawbrook Bank One New Bailey 4 Stanley St Salford M3 5JL	

TRUSTEES REPORT
TO THE MEMBERS OF MANCHESTER YOUNG LIVES LIMITED
FOR THE YEAR ENDED MARCH 31 2022

The trustees present their annual report together with the financial statements of Manchester Young Lives Limited for the year ended March 31 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies act purposes.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

Chairs Statement

The pandemic has gone on much longer than anyone of us would have imagined or wished. I did not think for one moment that the restrictions and pressures facing the charity last year would still be impacting MYL this year, although as I write this statement things do seem to be improving. Having said that, I am aware MYL staff are still working very hard to support children and young people suffering from serious levels of anxiety, depression and other types of mental health issues. Covid might have eased, but its impact, especially on children, young people and families has not gone away.

I am pleased to report that our school was able to remain open when the second lockdown was introduced in April 2021. I am also pleased that Manchester City Council (MCC) took the decision to roll over our play and youth grants in April, providing a level of security to our important work in these areas. I was similarly delighted that GMCVO was able to extend funding for our Hidden Talent programme for a further year in July 2021. A key theme in all these programmes has been the continued focus of a therapeutic intervention model, which has become even more critical as young people's lives are continuing to be disrupted by the restrictions and loss of opportunities which disproportionately affects those youngsters from less affluent neighbourhoods, indeed, government research is clear, disadvantaged neighbourhoods are continuing to fall further behind their more affluent neighbours in terms of catch up, with more entrenched levels of poor physical and mental health.

Unfortunately, the organisation lost two key staff in December 2021, our school Curriculum Lead and Business Support Manager left us as uncertainty about the school's financial viability continued alongside the announcement by MCC of a new and much tighter funding model, resulting in the school budget becoming more challenging going forward. This insecurity for staff was increased further, with the announcement in February, by the school Behaviour and Pastoral Lead's intention to leave MYL at Easter placing further pressure on the remaining school team.

The Holiday Activity Fund (HAF) Department for Education funding provided via MCC was a welcome increase in funding for summer playschemes, which were delivered at Wythenshawe, Ardwick and Moss Side over the six week school holidays. HAF funding ensured all children attending playschemes benefitted from a nutritious meal with an average of 160 children engaged each day – a captivating sight to behold and thoroughly enjoyed by all.

The charity successfully recruited four new Trustees in February 2022, each one highly experienced and skilled, strengthening the Board in key areas such as safeguarding, financial matters and education. These Trustees have made an immediate and effective start enhancing our governance.

Pleased to be able to finish the year on a high with three key events. Firstly, Ofsted carried out an inspection of our school, delayed for one year by Covid. Staff and Trustees were delighted to be awarded a GOOD overall with GOOD for each of the four sub-divisions – a great achievement considering the challenges of the pandemic. Play and Youth teams held their first awards ceremony in two years with a wonderful event at Ardwick. Finally, we were able to host our 50 Years Celebration event on 23rd March 2022 at Manchester's Central Library where we were able to launch our new book recording MYL's journey from 1970 to 2020.

As another difficult year closes, I would like to thank all MYL staff and volunteers, including those who have left us in the year, for their hard work, commitment and dedication to the vital work of the charity. I would also like to extend a warm welcome to our new Trustees who have joined us this year and to say again how much I appreciate and thank our longer standing Trustees who continue to demonstrate great wisdom, good governance, and commitment to the charity.

OBJECTIVES AND ACTIVITIES

Charitable objects
The objects of the charity are:

"The provision of facilities for the recreation and of other leisure time occupation for children and young people, being facilities: of which such children and young people have need by reason of their youth or socio-economic circumstances, and which will improve the condition of life for such children and young people by promoting their physical, mental, and spiritual well-being.
The advancement of education for the public benefit by the provision of support and advice to children, young people, and adults in such ways as the trustees shall from time to time determine."

The Charity's main activities are the provision and operation of adventure playgrounds and activity centres and the provision of educational services to those otherwise excluded from the educational system. It operates in some of the poorest areas of Manchester.

TRUSTEES REPORT
TO THE MEMBERS OF MANCHESTER YOUNG LIVES LIMITED
FOR THE YEAR ENDED MARCH 31 2022

Our purpose and activities

MYL believes passionately that 'all children and young people can learn, make progress and can achieve, no matter what their starting point'. The charity works to a first principal of non-selection, alongside a celebration of cultural diversity and inclusion, these are key ingredients in our work.

In shaping the charity's objectives for the year trustees have considered the Charity Commission's guidance on public benefit and believe all MYL work in the year has been consistent with this guidance. The charity had contracts from MSPRU for alternative school provision, and Growth Company for post 16 employability work, both were fully implemented with the Growth Company contract running until March 2023. The largest grant funding came via Manchester City Council for delivery of play and youth services and strategic leadership for play in Manchester. The charity has been successful in securing a number of smaller grants from trusts and foundations to fund discrete project work which continues into 2022/23.

Strategies the charity has used to achieve its aims and objectives:

- Present a broad and balanced programme of activities which provide learning opportunities which are stimulating, engaging, easily accessible and positive
- Provide discrete projects focused on areas of need and concern for young people's personal and social development
- Encourage successful outcomes for children and young people which builds confidence, resilience, self-esteem and supports the transition to adulthood
- Welcoming and celebration of the diversity of culture and history, which informs our learning and is promoted in all areas of the charity's work

Achievements and performance

The overall number of young people who have engaged in MYL activities in the period 1st April 2021 – 31st March 2022 is recorded at 1,904. This represents a fall from 2020/21 of 1,142 or 30% reduction across all divisions. The main reason for this reduction was the end of the Barnardo's – See, Hear, Respond and Lottery Covid emergency funding provided last year to support therapeutic interventions with young people impacted by Covid, particularly those suffering mental health and well-being distress. The total recorded participation numbers down about a third, which is what we broadly anticipated for face to face working and does not include an estimated volume of around 2 – 3 thousand on-line contacts and support provided remotely to young people by telephone, email, text and other mediums, which has been increasing, particularly for post 16s who engage more readily with this type of intervention. A main aim for the year ahead is to begin to collect this type of non face to face engagement as it is increasingly being requested by young people with an associated review of how this impacts staff working more wiith electronic communication taking place in the evenings and at weekends.

Further analysis of the data produces particularly useful information which will be used to inform MYL planning for future services. Of particularly note is the fall in young males with a reduction of 818, being more than double the fall for young female participants representing falls of 72% and 34 % respectfully. For both female and males, the vast majority of the reductions have been in the age range 16 – 18s occurring in the reductions of detached youth work with the remainder being falls in junior youth work in centres. Numbers for younger children attending play sessions and holiday schemes have recovered quickly since the restrictions during lockdowns and were near normal attendance from March 2022.

The ethnicity profile for participants has remains consistent with the ward demographics where delivery takes place. The overarching ethnicity profile for beneficiaries is 64% white and 36% for black and minority ethnic groups, this is higher than the Manchester population statistics which is 66% white and 34% for black and minority ethnic groups. Within these numbers of young people with Black Caribbean heritage and Dual Heritage remain the biggest ethnic groups.

Play has remained the largest volume of provision with 832 younger children participating in after school clubs. Junior Youth has increased its numbers and had 276 individuals registered with both play and youth sessions attended on average for 3 sessions per week per participant. The number of sessions attended by younger children has further increased by their attendance at holiday playschemes were 377 children attended across Easter and Summer activities. The next largest recording of participants was those attending youth engagement, predominately through street-based engagement, with 87 young people accessing MYL's employability programme, 47 young parents attending MYL family support programme and 15 young people who could not attend mainstream schools attending MYL Independent School.

Independent School
MYL school had to reduce substantially its staffing structure from September 2021 due to a cut in funded places from 50 to 20 from the new school year. The new contract has been restricted to the Wythenshawe site with Year 10 and 11 students attending full time for a core curriculum. The above reductions were more painful for MYL as we were able to report in August that 12 Year 11 students achieved the school's best GCSE exams results with all students securing 5 GCSEs including maths and English. All these students were able to successfully progress to further learning at college including apprenticeships and other employability courses.

The cuts to the school budget and withdrawal of school provision at Ardwick and Moss Side had a severe impact on the running costs for these centres which the organisation has yet to recover from with no current daytime provision now taking place at Moss Side and limited use of Ardwick during the day. A key aim now is to secure new business for these centres to maintain their longer-term viability.

Play and Youth
Play and Youth were able to make a rapid recovery once Covid restrictions were lifted from June 2021 reintroducing after-school and holiday programmes meeting a pent-up demand from children and parents who were desperate to return to enjoying leisure time with their peers. Post Covid activities were further boosted with additional funding from ALA Green Charitable Trust, enhanced funding from MCC Holiday Activity Fund for Easter and Summer playschemes, which included funding for a hot meal for every child attending sessions, a grant from Sport England to fund extra sessions at Moss Side and Ardwick, as well as smaller grants and donations for equipment.

Funding for the organisation's work with vulnerable young parents, First 1000 Day initiative, supporting young parents during pregnancy and up to the child's second birthday has been extended to May 2022 but will come to an end at this point. MYL staff have worked hard to ensure each participant was introduced to alternative support structures, however, these do not provide the level of wrap-around support many young and vulnerable parents say they need.

Youth Engagement
MYL Youth Engagement teams have continued to work with some of the most disengaged and at-risk young people who are not accessing mainstream services requiring a street-based approach which takes time to build working relationships with young people who have often been let down by services and are suspicious of those who want to work with them. MYL engagement workers have continued to mainly work in the twilight and late evening periods because this is when the young people who need their support are around. Staff report that the issues they are mostly dealing with e.g. exploitation – criminal, sexual, as well as debt, homelessness and substance abuse are not diminishing and are being further impacted by new risks such as County Lines and more serious youth violence. MYL has suffered in the period from more fragmented and short-term funding which works against staff investment and resources, including staff insecurity. Currently the main Youth Engagement team are having to work flexible across other divisions to cover costs as their main targeted work has seen a reduction of circa 60% since the previous year.

Employability
The Employability team were able to fully mobilise again from June 2021 alongside a move of premises to the Ardwick centre in September that year which provided the team with much improved space and facilities including use of the gym and outside space. Numbers have been steadily rising and now have an average on-programme of circa 40 young people with around 70% of these having an Education, Health and Care Plan (EHCP). The majority of participants continue to be a long way from being work ready with most having low levels of confidence, self-esteem, poor literacy and numeracy and mental health issues such as anxiety. Staff are continuing to spend disproportionate time providing pastoral and other support at the expense of more employability delivery – an essential requirement if they are not to set young people up to fail. Unfortunately, this support is not recognised in anything like the true cost in staff time which places a financial pressure on this work.

A particularly successful activitiy is food technology, which sees most learners able to learn vital life skllls, embedded maths and English and have a meal , which for many is the only hot meal they will usually get that day. The average on programme time continues to be about a year before a realistic moving on action plan can be implemented. This again means MYL is not able to maximise the full payments available which are focussed on a successful progression into training and employment from 26 weeks.

Covid Emergency Grants

MYL has been impacted by the loss of Covid grants, particularly Barnardos and Lottery funds which have not been renewed since July 2021 at the same time as the issues the organisation is continuing to deal with, have if anything, increased. This is very much the case for our work with children and young people with emotional and other issues due to lost time in school and pressures in the family home such as debt, unemployment and mental health often meaning siblings taking on roles which they should not have to such as ensuing children are getting to school, attending appointments, running the home – cleaning and shopping. The Covid legacy will take some time to reduce and many of the problems staff are returning to pre-date Covid.

Staffing

MYL headcount reduced in the period to circa 37 staff with around 42% of these being part-time. MYL, like many other charities, has had to manage a steady but significant reduction it headcount down from a high pre-pandemic of circa 60 staff to todays figure.

Capital Investment

Limited capital investment due to lockdown periods and reductions to contracts.

Future Planning Priorities:

- To rebuild volumes and outcomes for young people at MYL to pre COVID 19
- Secure new and diverse funding with less reliance on local government contracts
- Explore and secure new SEND funding, particularly EHCP additional payments and expand delivery for SEND young people
- Review strategic development of Youth Engagement and risk management of street based model, high risk cohorts
- Relaunch MYL Play and Junior Youth Work aiming to secure new and alternative funding to reducing City Council funding

FINANCIAL REVIEW

Overview
The Charity is reporting an unrestricted funds surplus, before transfers, of c£38k.

Going concern
In light of the availability of the designated funds, and the forecasts that the trustees have overseen, the trustees are confident that the charity has the resources and cashflow to meet its liabilities as they fall due. Accordingly they believe that there is no significant going concern risk.

Reserves policy
The Directors have considered the level of free reserves (i.e. unrestricted reserves not invested in fixed assets or designated by the Board) that it is appropriate for the company to hold. They have concluded that a target level of free reserves equivalent to three to six months core costs, those costs that are not easy to vary to the short term, is appropriate. This equates to between £150k to £250k.

At the year-end, the company had free reserves of £142k , which is below the desired range and is expected to fall further in 22/23 before recovering in later periods.

TRUSTEES REPORT
TO THE MEMBERS OF MANCHESTER YOUNG LIVES LIMITED
FOR THE YEAR ENDED MARCH 31 2022

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated October 15, 1997, and amended September 28, 2004, and July 27th 2017. It is registered as a charity with the Charity Commission.

Members of the company

The Directors have the power to admit any person or organisation to membership and also have the power to permit members to retire, providing there are never less than two members. There are currently seven members of the company, each of whom agrees to contribute a sum not exceeding £10 in the event of the charity being wound up

Appointment of trustees

The Directors, who are the Trustees, are appointed by the members in general meeting. At each AGM, one-third of the Directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Trustees or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for appointment or re-appointment

The Trustees who served during the year, together with any changes up to the date of approving this report, are listed on page 1.

Trustee induction and training

New trustees have extensive induction including an introduction to Senior Management to assist in the understanding of their roles and responsibilities. Visits to projects based at various locations are also arranged. New trustees receive a comprehensive induction pack including copies of the governing document, financial accounts & annual report, business plans, copies of all MYL policies & procedures, Trustee Job description and code of practice and Charity Commission leaflet CC3.

DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law requires the Directors to prepare financial statements for each financial year, which give a true and fair view of the state of the Company and of the surplus or deficit of the Company for that period. In preparing those financial statements, the Directors have:-

- selected suitable accounting policies and applied them consistently
- made judgements and estimates that are reasonable and prudent
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepared the financial statements on the going concern basis.

The Directors are responsible for keeping records, which disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS AND APPROVAL

In preparing this report, advantage has been taken of the small companies' exemption.

Approved by the directors and signed on their behalf by

G.Holmes

G Holmes - Director

Date 14/12/22

TRUSTEES REPORT
TO THE MEMBERS OF MANCHESTER YOUNG LIVES LIMITED
FOR THE YEAR ENDED MARCH 31 2022

INDEPENDENT EXAMINERS REPORT

I report to the charity trustees on my examination of the accounts of the company for the year ended March 31 2022 which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of *Institute of Chartered Accountants in England and Wales* (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Smith BA FCA DChA

For and on behalf of:
HGA Accountants and Financial Consultants Ltd
t/a Chittenden Horley - Chartered Accountants

The Wesley Centre
Royce Road
Manchester M15 5BP

Date:



MANCHESTER YOUNG LIVES LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (including the Income and Expenditure account)
FOR THE YEAR ENDED MARCH 31 2022

	Notes	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME						
Donations	2	14,713	-	30,000	**44,713**	*110,691*
Charitable activities	3	9,701	403,914	369,338	**782,953**	*1,135,670*
Other trading activities	4	87,287	-	-	**87,287**	*49,326*
Investment income - bank interest		547	-	-	**547**	*953*
TOTAL INCOMING RESOURCES		112,248	403,914	399,338	**915,500**	*1,296,640*
EXPENDITURE						
Costs of raising funds	5	15,459	-	-	**15,459**	*15,029*
Cost of charitable activities	5	92,293	478,034	419,462	**989,789**	*1,109,011*
TOTAL EXPENDITURE		107,752	478,034	419,462	**1,005,248**	*1,124,040*
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS	8	4,496	(74,120)	(20,124)	**(89,748)**	*172,600*
TRANSFERS		33,348	(30,000)	(3,348)	**-**	-
NET MOVEMENT IN FUNDS		37,844	(104,120)	(23,472)	**(89,748)**	*172,600*
TOTAL FUNDS: BROUGHT FORWARD		183,388	379,120	122,637	**685,145**	*512,545*
CARRIED FORWARD	13	221,232	275,000	99,165	**595,397**	*685,145*

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

MANCHESTER YOUNG LIVES LIMITED
BALANCE SHEET AS AT MARCH 31 2022

	Notes	2022	2022	2021	2021
		£	£	£	£
FIXED ASSETS					
Tangible Assets	9		**107,880**		*122,506*
CURRENT ASSETS					
Stock of spare parts		-		-	
Debtors	10	**88,095**		*127,899*	
Cash at Bank and in Hand		**500,355**		*572,838*	
		588,450		*700,737*	
CREDITORS					
Amounts falling due in one year	11	**70,933**		*108,098*	
NET CURRENT ASSETS			**517,517**		*592,639*
PROVISION FOR LIABILITIES	12		**30,000**		*30,000*
NET ASSETS			**595,397**		*685,145*
FUNDS					
Unrestricted					
Gerneral funds	13	**221,232**		183,388	
Designated funds		**275,000**		379,120	
			496,232		*562,508*
Restricted	13		**99,165**		*122,637*
TOTAL FUNDS			**595,397**		*685,145*

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

For the year ending March 31 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

The notes on pages 11 to 20 form part of these financial statements

Approved by the Board of Directors and authorised for issue on:

G Holmes- DIRECTOR

Company registration number: 3450197

The notes on pages 11 to 20 form part of these financial statements

MANCHESTER YOUNG LIVES LIMITED
STATEMENTOF CASH FLOWS
FOR THE YEAR ENDED MARCH 31 2022

	notes	2022 £	2021 £
Cash generated in operating activities	15	*(72,310)*	*142,420*
Cashflows from investing activities			
Interest and dividends		**547**	*953*
Purchase of tangible fixed assets		**(720)**	*(13,057)*
Proceeds of sale of fixed assets		**-**	-
Payments to acquire investments		**-**	
Cash provided by/(used in) investing activities		**(173)**	*(12,104)*
Cashflows from financing activities			
Cash used in financing activities		**-**	-
Increase in cash & cash equivalents in the year		**(72,483)**	*130,316*
Cash and cash equivalents brought forward		**572,838**	*442,522*
Cash and cash equivalents carried forward		**500,355**	*572,838*
Cash and cash equivalents consist of:			
Cash at bank and in hand		500,355	*572,838*
Current asset investments			
		500,355	*572,838*

The notes on pages 11 to 20 form part of these financial statements

1 ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared: under the historic cost convention; 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 (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, which is the functional currency.

Reconciliation with previous Generally Accepted Accounting Practice
In preparing the accounts the trustees considered whether in applying the accounting policies required by FRS102 and Charities SORP FRS102 a restatement of comparative items was required.

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. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts and VAT.

Gifts in kind are recognised in the accounts at market value when measurable.

Deferred income
Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that the unspent grant must be refunded

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds	including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.
Charitable activities	costs of undertaking the work of the charity.

The charity is registered for VAT and is able to recover some of the input tax charged as it relates to Vatable supplies. Costs are stated net of VAT were charged, and irrecoverable VAT is included as a separate charge either within direct costs or support costs as appropriate.

Allocation of support costs
Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include property costs, back-office functions, staff costs and professional fees. The basis of allocations is set out in note 6.

Pension contributions
The charity operates a defined contribution pension scheme for its employees, agreeing the contribution rates with each individual. The contributions are paid to a third party who invests the contributions in a money purchase plan. Contributions are charged to the SoFA as they become payable.

1 ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation
Individual fixed assets costing more than £500are capitalised at cost and are depreciated over their estimated useful lives on a straight line basis as set out below.

Depreciation rates are as follows:

Fitness equipment	6.67% straight line
Fixtures equipment	25%/40% straight line
Playground construction – Longsight	Over remaining lease from 2009/10 (c6% p.a. straight line)
Playground constructions – other	50%/33.33%/14.29% straight line respectively
Short leasehold property	5.2% straight line from 1/4/06 (over remaining life of the lease)

Debtors
Trade and other debtors are recognised at the settlement amount due, and prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and 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.

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.

Financial instruments
The charity has only basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

Operating lease agreements
Payments under operating leases are charged to the statement of financial activities in the period to which they relate.

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2 DONATIONS						
Core funding - Manchester City	-	-	-	-	-	-
Donations - Playgrounds	-	30,000	**30,000**	-	*30,000*	***30,000***
Donations - core	5,359	-	**5,359**	*1,054*	-	***1,054***
Job Retention Scheme	9,354	-	**9,354**	*79,637*	-	***79,637***
	14,713	30,000	**44,713**	*80,691*	*30,000*	***110,691***
3 INCOME FROM CHARITABLE ACTIVITIES						
Playgrounds and related work						
Open Access Play and Youth	-	60,575	**60,575**	-	*20,681*	***20,681***
Young Manchester Play and Yc	-	131,856	**131,856**	-	*140,144*	***140,144***
Other grants & fees		69,345	**69,345**	*40,000*	*31,581*	***71,581***
	-	261,776	**261,776**	*40,000*	*192,406*	***232,406***
Education						
Fees from schools	-	-	-	-	-	-
Pupil Referral Unit	402,499	-	**402,499**	*599,071*	-	***599,071***
Other	1,415	-	**1,415**	*14,112*	-	***14,112***
	403,914	-	**403,914**	*613,183*	-	***613,183***
Youth Engagement						
Young Manchester	-	15,000	**15,000**	-	*29,000*	***29,000***
The Big Lottery	-	-	-	-	*38,421*	***38,421***
GMP PCC grant	-	-	-	-	-	-
Hidden Talent	-	24,207	**24,207**	-	*29,643*	***29,643***
Other Income	9,701	68,355	**78,056**	*118,558*	*74,459*	***193,017***
	9,701	107,562	**117,263**	*118,558*	*171,523*	***290,081***
	413,615	369,338	**782,953**	*771,741*	*363,929*	***1,135,670***

Educational income is credited to the designated fund for education.

4 INCOME FROM OTHER TRADING ACTIVITIES						
Playgrounds and related work						
Playgrounds	-	-	-	-	-	-
Other Youth work	87,287	-	**87,287**	*29,786*	*19,540*	***49,326***
	87,287	-	**87,287**	*29,786*	*19,540*	***49,326***

5 CHARITABLE EXPENDITURE and FUND RAISING COSTS

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Playgrounds and related work	(21,728)	281,184	**259,456**	*109,698*	*164,251*	***273,949***
Education	486,798	-	**486,798**	*557,741*	-	***557,741***
Youth Engagement	105,257	138,278	**243,535**	*62,780*	*214,541*	***277,321***
	570,327	419,462	**989,789**	*730,219*	*378,792*	***1,109,011***
Fund Raising costs	15,459	-	**15,459**	*15,029*	-	***15,029***
	585,786	419,462	**1,005,248**	*745,248*	*378,792*	***1,124,040***

Educational expenditure is charged to the designated fund for education.

Charitable expenditure is analysed as follows:	Direct Staff Costs	Direct Costs	Support Costs	Total
2021/21	£	£	£	£
Play schemes & activities	180,410	43,459	35,587	**259,456**
MYL Independent School	281,965	95,533	109,300	**486,798**
Youth Engagement	166,456	39,071	38,008	**243,535**
	628,831	178,063	182,895	**989,789**
2019/20				
Play schemes & activities	*158,272*	*51,643*	*64,034*	***273,949***
MYL Independent School	*393,037*	*101,612*	*63,092*	***557,741***
Other youth projects	*187,733*	*45,992*	*43,596*	***277,321***
	739,042	*199,247*	*170,722*	***1,109,011***

6 SUPPORT & GOVERNANCE COSTS

	Governance	costs of raising funds	Playgrounds & related work	Education	Youth Engagement	Total
2021/21	£	£	£	£	£	£
Staff costs	-	15,459	23,188	85,023	30,917	154,587
Staff travel and training costs	-	-	149	112	112	372
Professional & legal fees	7,449	-	-	-	-	7,449
Office costs	1,024	-	7,779	5,834	5,834	20,470
Bank charges	-	-	52	39	39	130
Depreciation			2,302	12,277	767	15,346
	8,473	15,459	33,469	103,284	37,669	198,354
Allocation governance	(8,473)		2,118	6,015	339	-
	-	15,459	35,587	109,300	38,008	198,354
2019/20						
Staff costs	-	*15,029*	*55,605*	*39,826*	*39,826*	***150,286***
Staff travel and training costs	-	-	*758*	*569*	*569*	***1,896***
Professional & legal fees	*9,774*	-	-	-	-	***9,774***
Office costs	*337*	-	*2,564*	*1,923*	*1,923*	***6,747***
Bank charges	-	-	*35*	*26*	*26*	***87***
Depreciation	-	-	*2,544*	*13,569*	*848*	***16,961***
	10,111	*15,029*	*61,506*	*55,913*	*43,192*	***185,751***
Allocation governance	*(10,111)*		*2,528*	*7,179*	*404*	-
	-	*15,029*	*64,034*	*63,092*	*43,596*	***185,751***

All support costs are allocated on the basis of the estimated staff time in each area.

7 STAFF COSTS

	2022	2021
The payroll costs of the group were as follows:-	£	£
Wages & salaries	710,996	809,850
Social security costs	57,993	63,842
Pension costs	14,429	15,636
	783,418	889,328

The key management of the charity comprise the trustees and senior staff as set out on page 1.
The trustees do not receive any remuneration for their services

The total employee benefits of other key management were as follows:	£	£
	123,208	123,208
	Number	Number
The staff salary rates were as follows		
Under £60,000	56	59
£60,000 - £70,000	1	1
The average number of employees of the company was as follows:-	Number	Number
Charitable activities	52.8	58.2
Support staff	4	4
Governance	0.2	0.2
	57	62.4

8 NET INCOMING RESOURCES BEFORE TRANSFERS

	2022	2021
This is stated after charging:	£	£
Auditors remuneration:-		
Audit fees	3,900	3,900
Accountancy fees	1,550	1,540
Depreciation of tangible fixed assets	15,346	16,961
Directors' remuneration & expenses	-	-

9 TANGIBLE FIXED ASSETS

	Short Leasehold Property	Playground Construction	Motor Vehicle	Fixtures & Equipment	Total
Cost	£	£	£	£	£
As at April 1 2021	307,559	466,581	3,685	213,595	991,420
Additions	-	-	-	720	720
As at March 31 2022	307,559	466,581	3,685	214,315	992,140
Depreciation					
As at April 1 2021	301,981	352,102	3,685	211,146	868,914
Charge for the year	1,119	11,878	-	2,349	15,346
As at March 31 2022	303,100	363,980	3,685	213,495	884,260
Net Book Value					
As at March 31 2022	**4,459**	**102,601**	**-**	**820**	**107,880**
As at April 1 2021	*5,578*	*114,479*	-	*2,449*	*122,506*

9 TANGIBLE FIXED ASSETS (CONTINUED)

Fixtures and equipment are analysed as follows:

	Fitness Centre Equipment	Other Fixtures & Equipment	Total
Cost	£	£	£
As at April 1 2021	31,724	181,871	213,595
Additions	-	720	720
As at March 31 2022	31,724	182,591	214,315
Depreciation			
As at April 1 2021	31,393	179,753	211,146
Charge for the year	-	2,349	2,349
As at March 31 2022	31,393	182,102	213,495
Net Book Value			
As at March 31 2022	**331**	**489**	**820**
As at April 1 2021	*331*	*2,118*	*2,449*

10 DEBTORS

	2022 £	2021 £
Trade debtors	**68,236**	*79,847*
Grant and income receivable	**-**	*30,490*
Staff advances	**-**	-
Prepayments	**19,859**	*17,562*
	88,095	*127,899*

11 CREDITORS falling due within one year

Trade creditors	**10,316**	*23,497*
Other taxation and social security	**16,014**	*19,832*
Accruals	**44,603**	*64,769*
	70,933	*108,098*

All deferred income brought forward was released in the year.

12 PROVISIONS FOR LIABILITIES

At 1st April	30,000	30,000
Additions	-	-
Utilised	-	-
At 31st March	**30,000**	**30,000**

The provision related to six years gas supply at The Addy Centre, the company has been unable to identify the supplier despite extensive investigation. The liability is not expected to crystallise before 31st March 2023.

13 STATEMENT OF FUNDS

	2020/21				b/f and c/f 31/03/2021/	2021/22			
	01/04/2020	Income	Expenditure	Transfers	01/04/2021	Income	Expenditure	Transfers	31/03/2022
	£	£	£	£	£	£	£	£	£
Unrestricted funds:									
General fund	*208,370*	*269,988*	*(193,318)*	*(101,652)*	***183,388***	*112,248*	(107,752)	33,348	**221,232**
Designated funds:									
Redundancy	*95,000*	-	-	*35,000*	***130,000***	-	-	(30,000)	**100,000**
Strategic development	*30,000*	-	-	*70,000*	***100,000***	-	-		**100,000**
Playground investment	*75,000*	-	-	-	***75,000***	-	-	-	**75,000**
Education	*12,867*	*613,183*	*(551,930)*	-	***74,120***	403,914	(478,034)	-	**-**
Total designated funds	*212,867*	*613,183*	*(551,930)*	*105,000*	***379,120***	403,914	(478,034)	(30,000)	**275,000**
Total unrestricted funds	***421,237***	***883,171***	***(745,248)***	***3,348***	***562,508***	**516,162**	**(585,786)**	**3,348**	**496,232**
Restricted Funds:									
Playgrounds and related work	*19,643*	*192,406*	*(164,251)*	-	***47,798***	261,776	(281,184)	-	**28,390**
Youth Engagement	*26,868*	*201,523*	*(201,496)*	-	***26,895***	137,562	(122,988)	-	**41,469**
Capital grants	*33,452*	-	-	*(3,348)*	***30,104***	-	-	(3,348)	**26,756**
Other Youth work	*11,345*	*19,540*	*(13,045)*	-	***17,840***	-	(15,290)	-	**2,550**
Total restricted funds	*91,308*	*413,469*	*(378,792)*	*(3,348)*	***122,637***	399,338	(419,462)	(3,348)	**99,165**
Total Funds	*512,545*	*1,296,640*	*(1,124,040)*	-	***685,145***	915,500	(1,005,248)	-	**595,397**

13 STATEMENT OF FUNDS (continued)

analysis of restricted funds	2020/21				b/f and c/f 31/03/2021/	2021/22			
	01/04/20120	Income	Expenditure	Transfers	01/04/2021	Income	Expenditure	Transfers	31/03/2022
	£	£	£	£	£	£	£	£	£
Playgrounds and related work									
Playschemes	5,798	20,681	(14,647)	-	11,832	60,575	(62,317)	-	10,090
Young Manchester Play and Youth	11,874	140,144	(125,477)	-	26,541	131,856	(151,397)		7,000
1000 Days	-	17,905	(12,187)	-	5,718	-	(5,718)	-	-
Other grants & donations	1,971	13,676	(11,940)	-	3,707	69,345	(61,752)	-	11,300
	19,643	192,406	(164,251)	-	47,798	261,776	(281,184)	-	28,390
Youth Engagement									
The ALA Green Charitable Trust	-	30,000	(30,000)	-	-	30,000	(30,000)	-	-
Big Lottery - Engage to Succeed	-	38,421	(38,421)	-	-	-		-	-
Young Manchester	2,768	29,000	(24,488)	-	7,280	15,000	(22,280)	-	-
GMP PCC Fund	-	-	-	-	-	-	-	-	-
Hidden Talent	628	29,643	(30,271)	-	-	24,207	(22,807)	-	1,400
Other grants	23,472	74,459	(78,316)	-	19,615	68,355	(47,901)	-	40,069
	26,868	201,523	(201,496)	-	26,895	137,562	(122,988)	-	41,469
Capital grants									
Capital grants expended	33,452	-	-	(3,348)	30,104	-	-	(3,348)	26,756
	33,452	-	-	(3,348)	30,104	-	-	(3,348)	26,756
Other Youth work									
Rank Foundation	-	19,540	(1,700)		17,840	-	(15,290)	-	2,550
Heritage Lottery	1,949	-	(1,949)	-	-	-	-	-	-
Vinci Foundation	9,396	-	(9,396)	-	-	-	-	-	-
	11,345	19,540	(13,045)	-	17,840	-	(15,290)	-	2,550

13 STATEMENT OF FUNDS CONTINUED

Transfers to General funds
Movements in designated funds, as reported in the Trustees' Report, have resulted in transfers to and from general reserves.

Designated funds
The designated fund are set aside to meet future obligations of the charity in relation to:
Redundancy - to reflect potential liabilities.

Strategic development to support the transition of the whole organisation to new ways of working and embedding project development.

Playground investment - to refurbish existing playgrounds.

Education - to support the changing framework of education and support transition arrangements pre and post 16. Not restricted to the independent School or statutory delivery models.

Restricted funds

The restricted fund for playschemes is for the Easter 2022 programme
Play and Youth for projects in 2022/23
Other Grants - towards future costs of playground equipment and future play sessions
The balance of capital grants expended represents amounts received and spent on fixed assets where there are continuing restrictions. Depreciation on the related assets will be charged in future periods to this fund.

14 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

	Unrestricted funds		Restricted	
Fund balances at March 31 2022 are represented by:-	General	Designated	Funds	Total
	£	£	£	£
Tangible fixed assets	81,124	-	26,756	**107,880**
Net current assets	142,658	275,000	69,859	**487,517**
	223,782	275,000	96,615	**595,397**
Fund balances at March 31 2021 are represented by:-				
Tangible fixed assets	92,958	-	33,452	**126,410**
Net current assets	128,279	200,000	57,856	**386,135**
	221,237	200,000	91,308	**512,545**

Free Reserves:	**2022**	*2021*
	£	*£*
Net current assets	**142,658**	*128,270*

15 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

Net income/(expenditure)	**(89,748)**	*172,600*
Add back depreciation	**15,346**	*16,961*
Deduct interest income shown in investing activities	**(547)**	*(953)*
Decrease/(increase) in stock	**-**	*-*
Decrease/(increase) in debtors	**39,804**	*(63,852)*
Increase/(decrease) in creditors	**(37,165)**	*17,664*
Net cash generated from/(used in) operating activities	**(72,310)**	*142,420*

16 CONSTITUTION

The Company is limited by guarantee and does not have a share capital.

17 TAXATION

The company is a registered charity and is entitled to claim annual exemption from UK corporation tax under sections 466 to 477 of the Corporation Tax Act 2010.

18 CAPITAL COMMITMENTS

There were no capital commitments at the end of the year (2019 None).

19 OPERATING LEASE COMMITMENTS

The company has the following total commitments under operating leases:-

	2022 Land	2022 Others	2021 Land	2021 Others
Operating leases which expire:-	£	£	£	£
Within one year	-	-	-	-
	-	-	-	-

20 TRANSACTIONS WITH RELATED PARTIES AND ULTIMATE CONTROLLING PARTY

The Ultimate controlling party is the board of directors.

MANCHESTER YOUNG LIVES LTD

England & Wales - Charity number 1070668

Accounts

MANCHESTER YOUNG LIVES LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR

THE YEAR ENDED MARCH 31 2021

Company number 3450197
Charity number 1070668

MANCHESTER YOUNG LIVES LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2021

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MANCHESTER YOUNG LIVES LIMITED
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2021

DIRECTORS	C Duncan	
	N J Harney	
	R Knox	
	J Mills	(resigned 17/12/20)
	J Thompson	(appointed 17/12/21)
	H H Uddin	
	H Walsh	(resigned 14/12/20)
	S Wilcock	(resigned 15/07/21)
COMPANY SECRETARY	S Cere	
KEY STAFF	P Fletcher	Chief Executive
	S Cere	Deputy Chief Executive

REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

The Addy Young People's Centre
Woodhouse Lane
Manchester M22 9TF

AUDITORS

HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley
Chartered Accountants & Registered Auditors
456 Chester Road
Old Trafford
Manchester M16 9HD

BANKERS

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill,
West Malling,
Kent ME19 4JQ

Royal Bank of Scotland
467 Wilmslow Road
Withington
Manchester M20 9AP

Shawbrook Bank
One New Bailey
4 Stanley St
Salford M3 5JL

MANCHESTER YOUNG LIVES LIMITED
TRUSTEES REPORT
FOR THE YEAR ENDED MARCH 31 2021

The trustees present their annual report together with the financial statements of Manchester Young Lives Limited for the year ended March 31, 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies act purposes.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

Chairs Statement

Like all charities and organisations this last year has been dominated by the impact of COVID-19. The pandemic greatly affected MYL operations, initially seeing our centres closed, staff furloughed, and young people's mental health and wellbeing suffer. Fortunately, MYL staff were able to secure key worker status at an early stage of lockdown in April 2020, which allowed our detached youth workers to return to the streets, our school to reopen for the most vulnerable students and our play sessions to open working to a new criteria of group bubbles, hand washing and cleaning. We did, however, do much more than just reopen our centres. MYL staff have provided on-line learning to those students not classed as vulnerable, made educational videos and sourced IT equipment for those youngsters who could not access devices. Staff also delivered enrichment packs to younger children, as well as providing food parcels and vouchers to those facing financial pressures. During this period our staff have had to work under the requirements of government regulations which has included social distancing, testing, additional hygiene, and PPE. MYL had its own testing site at Wythenshawe where staff accessed a weekly Lateral Flow Test, which was also available to our students. I am proud to say all our staff and volunteers went, and continue to go, above and way beyond that which should be expected of them.

Our response to the pandemic and lockdowns was made easier through our partnership working with Barnardo's to deliver the See, Hear, Respond initiative, providing much needed therapeutic interventions to young people, as well funding support for practical items like clothing, laptops and food parcels. Funding from Barnardo's was in excess of 200K, which significantly enhanced the number of interventions and support we were able to offer to vulnerable young people – without this funding, many would not have received any support in areas such as increased anxiety, loneliness, exposure to exploitation and other types of negative pressures. Barnardo's funding was added to by an Emergency Grant from the National Lottery for 38K, which we were similarly very grateful to receive.

A real disappointment in 2020 was the need to postpone our 50 Years Celebration events; we did, however, complete our 50 Years history book which will now be launched in January 2022. I am grateful to the Heritage Lottery for a grant of 10K for this work.

Although this has been an extremely difficult year, MYL was able to achieve several notable successes. In December 2020 we secured our Matrix Standard for a further 12 months with an excellent inspection report. Our school achieved its best GCSE exam results which was a delightful outcome for our students who had undertaken much work online – a new experience for most. Our play provision remained open, delivering Easter and Summer playschemes, although with reduced numbers, providing a lifeline for children who were suffering the confines of lockdowns, and where our therapeutic workers were able to undertake vital support work for mental health and wellbeing. Often, it's not recognised how much our younger children can suffer when they are cut off from their peers and normal routines. Our youth engagement staff are to be commended on returning to their work with highly vulnerable young people whose lives became more precarious without their normal support structures in place, such as school and college, and often living in overcrowded homes. Being awarded key worker status at an early stage was highly important to our organisation, allowing workers to continue reaching and working with those who are most exposed to risk and often hidden within plain sight.

Zoom meetings have now become the norm for Trustees and have allowed for regular contact between ourselves and staff, as we have all had to cope with rapidly changing rules and regulations. Trustees have also had the difficult task of balancing the growing needs of young people and the need to manage the charity's finances. MYL furloughed around half our staff, a very difficult, but necessary decision. We have, I am pleased to say, managed furlough very efficiently over the year, with a combination of part and full time working and working from home as appropriate.

Our biggest issue, apart from COVID-19, was the devastating news in February 2021 of a major cut in our contract with Manchester Secondary Pupil Referral Unit (PRU). This cut, it is important to note, was due entirely to the requirements of the City Council to reduce its budget pressures, which particularly impacted the PRU. The cut has reduced our contracted places from 50 to 20 which necessitated the redundancies of 10 key school staff. It was a great sadness for everyone at MYL to lose such skilled and committed staff, and without doubt, will have a drastic effect on the life chances of those young people these staff supported in their work at MYL. Trustees are determined to recover these lost places and staff have already begun the process of working with schools to purchase places direct.

Overall, a very difficult year, but one I am hopeful we will recover from, with rebuilding our school provision, a top priority for the year ahead. I remain grateful for the continuing support, advice, and good governance of my fellow Trustees.

Chris Duncan Chris Duncan, Chair of Trustees

MANCHESTER YOUNG LIVES LIMITED
TRUSTEES REPORT
FOR THE YEAR ENDED MARCH 31 2021
OBJECTIVES AND ACTIVITIES

Charitable objects
The objects of the charity are:

"*The provision of facilities for the recreation and of other leisure time occupation for children and young people, being facilities: of which such children and young people have need by reason of their youth or socio-economic circumstances, and which will improve the condition of life for such children and young people by promoting their physical, mental, and spiritual well-being.*
The advancement of education for the public benefit by the provision of support and advice to children, young people, and adults in such ways as the trustees shall from time to time determine."

The Charity's main activities are the provision and operation of adventure playgrounds and activity centres and the provision of educational services to those otherwise excluded from the educational system. It operates in some of the poorest areas of Manchester.

Our purpose and activities
MYL believes passionately that 'all children and young people can learn, make progress and can achieve, no matter what their starting point'. The charity works to a first principal of non-selection, alongside a celebration of cultural diversity and inclusion, these are key ingredients in our work.

In shaping the charity's objectives for the year trustees have considered the Charity Commission's guidance on public benefit and believe all MYL work in the year has been consistent with this guidance. The charity had one contract in the year which relates to our MSPRU contract for alternative school provision, this was fully implemented with extensions confirmed for 2021/21. The largest grant funding came via Young Manchester for delivery of play and youth services which was part of a 2 year grant funding arrangement ending in March 2021, with the National Lottery funding for Youth Engagement also coming to an end during this financial year. The charity has been successful in securing a number of smaller grants from trusts and foundations to fund discrete project work which continues into 2021/22.

Strategies the charity has used to achieve its aims and objectives:

- Present a broad and balanced programme of activities which provide learning opportunities which are stimulating, engaging, easily accessible and positive
- Provide discrete projects focused on areas of need and concern for young people's personal and social development
- Encourage successful outcomes for children and young people which builds confidence, resilience, self-esteem and supports the transition to adulthood
- Welcomes and celebrates the diversity of culture and history, informs our learning and is promoted in all areas of the charity's work

Achievements and performance
The overall number of young people who have engaged in MYL activities in the period 1st April 2020 – 31st March 2021 is recorded at 3,046. This represents a fall of 33% from 2019/20 when 4,557 attended MYL across all divisions. This is a good outcome for MYL as this figure is for face to face working and does not include a significant volume of on-line contact and support provided to young people, which has been the main type of service delivery provided by many play and youth organisations during the pandemic.

An analysis of the data produces some interesting findings which will help MYL in planning for future services, especially if restrictions and guidance, continue to remain in place for extended periods, which, at the time of writing, looks increasing likely. The overall number of participants across all age bands was evenly balanced with 55% of beneficiaries being in the 5 – 14-year-old age range, 40% aged 15 – 19 years and 5% aged 20 – 25.

The most significant finding was that there were 1,567 fewer female participants across all age ranges, but more concentrated in the age range of 12 – 18-year-olds. This reduction was 98% of the overall reduction in numbers, with a modest 61 increase in participation of males aged 16 – 18 which can be linked to the detached youth engagement team.
The ethnicity profile for beneficiaries remains consistent with the ward demographics where delivery takes place. Our overarching ethnicity profile for beneficiaries is 64% white and 36% for black and minority ethnic groups, this is higher than the Manchester population statistics which is 67% white and 33% for black and minority ethnic groups.

MYL delivery was enhanced considerably through a COVID 19 emergency grant via our partnership with Barnardo's See, Hear, Respond programme, which enabled the organisation to engage and support young people most impacted by the pandemic. The grant enabled MYL to reach and work with 1,472 beneficiaries, with 48% of the total volume in the period provided with targeted interventions. Play was the next largest area of work with 940 younger children accessing services representing 31% of participants, and detached working, employability and school collectively working with 21% of participants.

Independent School
MYL school remained open during the pandemic, albeit with reduced opening hours with priority provided to vulnerable students, as per government guidelines. This essentially meant MYL was required to remain open for all its students, as the vast majority met at least one criterion for vulnerability, with many meeting multiple criteria. MYL teaching staff were adept at producing educational videos, home learning packs and delivery of on-line lessons which were provided simultaneously to students in class and for those undertaking schoolwork remotely.

Staff were able to complete an ongoing routine of gate or doorstep conversations with those students who were home working and wanting to prepare for exams. Overall, 93% of students achieved qualification in core subjects – Maths, English & Science with 64% achieving in all subject areas, 79% of students achieved at least 5 qualifications. There was also continuing improvement on points scores for students with SEND which is extremely encouraging and testament to the additional support provided in this area. Staff were delighted to record the best exam results to date for the school, which, considering the challenges of remote learning was a highly pleasing outcome. Moreover, all Year 11 students were able to plan and progress positively to a preferred post 16 destination based on good exam outcomes.

Play and Youth
Play and Youth was initially impacted by COVID 19 restrictions and had to close sessions for three months but was able to reopen from June 2020, following a rigorous process of deep cleaning, ventilation and bubble working. Although working with significantly reduced numbers, this system allowed staff to work with multiple groups of children attending sessions on a rolling programme of time slots, with a robust cleaning schedule between each session.

MYL staff, allocated key worker status from the early lockdown period, allowed them to deliver food and enrichment packs to families and keep in touch with children and young people who were isolating and shielding, Digital engagement became a lifeline for many people during the lockdown period and MYL rose to the challenge by increasing its online presence and reaching 15,955 people in the first quarter with our Play & Youth social media posts . There were 895 engagements with social media posts which included activities, challenges, and support information to help children and young people through the lockdown. Rethinking our programmes to ensure support was provided to children and families without access to online services was another area of key focus in the last year, with our staff teams delivering 296 therapeutic play bags and creative challenge packs as well as 300 Easter Eggs.

Although play and youth organisations across the city had greatly reduced operations in the period, MYL was able to continue to lead the Play Network and complete strategic planning with officers from Manchester City council , looking at areas such as, how to reach and support more vulnerable children, continue to develop the City's Play Strategy and for preparation for the City Council's 'Year of the Child' initiative.

MYL were also fortunate to be able to expand our partnership with Women's Aid in 2020/21 as part of the First 1000 Day initiative, supporting young parents during pregnancy and up to the child's second birthday. The introduction of a Family Support worker position is a very natural extension to the play division, providing support and guidance to young parents particularly those from black and minority ethnic backgrounds. The start of the project was hindered by the lockdown, but mobilised fully in the second half of the year supporting 16 families referred through children's services, housing associations and other voluntary sector agencies. Isolation and financial pressures have been an increasing issue for young parents in the year, which have grown month on month as organisations have reduced their responses to young people due to staff shortages and their own financial concerns. MYL was able to provide support to access financial and practical well-being support i.e. COVID 19 grants, food parcels, clothing, and items for children e.g. home learning packs.

Youth Engagement
MYL Youth Engagement teams were awarded key worker status early in April 2020, being amongst the first workers in the charity sector to have this status, and to focus detached sessions in the North of Manchester to target young people at risk, or with involvement in anti-social behaviours, exploitation (criminal and sexual) and consumption of alcohol and cannabis. These factors have often resulted in disputes with local traders and public transport services, with issues of youths congregating at tram and bus stations. MYL have, therefore, provided a critical community support role brokering and mediating between parties to reduce nuisance and disputes.

The restrictions of COVID 19 on young people at street level have not really affected the numbers of young people dis-engaged in local communities, with actual increases in local hot spots, as they look to escape overcrowding and pressured relationships at home due to parents on furlough and losing employment. MYL has recorded actual increases in young people aged 14 – 18 at street level, as schools, colleges and employers have closed their doors during lockdowns and statutory support services reducing operations which are essential anchors for those who are the most vulnerable.
This has amplified issues which have been, to some degree hidden, such as peer on peer abuse, acquisitive crime – especially theft from retail, car crime and substance dealing.

Employability
The Employability team had to stand down delivery for the period from April to July which was the longest of all divisions; this was mainly due to the Powerhouse venue, where the team are based being closed for all partners and also that employers were standing down their staff, abiding to lockdown regulations. This of course meant young people were not able to attend work placements and instead had to rely on on-line contact with staff who were able to provide a limited support system, prioritising those in most need of support.

From August 2020 the team were able to return to the Powerhouse, and operating a rolling system for small group attendance, open again for young people. This time was used to focus on Basic Skills training, off the job training in vocational skills and provide a more tailored response for individuals suffering the impact of COVID 19.

Young people attending employability training reported much higher levels of poor mental health and well-being, anxiety, loneliness and financial pressures as many either lived alone independently or in foyer accommodation, which similarly had reduced staffing levels with wider support agencies also closed or operating reduced services.

MYL Family Support project provided additional targeted support for a number of young parents registered on the employability programme , this cross project referral approach is one of the ways that MYL enhances the offer to young people on programme, providing additional services through internal and external routes as part of the wrap around support model. This has been successful in ensuring young people were able to stay engaged and progress positively, with the right support networks being in place, or knowing where they can access support if needed in the future..

Barnardos
MYL were delighted to be asked by Barnardos to partner them in a COVID 19 emergency funding initiative to reach and support the most vulnerable children and young people who were suffering during the pandemic. The new funding allowed MYL to reach out to an additional 1,472 young people, providing a range of therapeutic interventions focussed on issues such as low mood, irregular sleeping, eating and poor mental and physical health, which have impacted significantly higher numbers of disadvantaged children and young people than in more affluent areas where support networks are stronger. A major barrier for those attending MYL has been a lack of access to online devises for remote learning and support which we have been able to mitigate with donations of equipment being passed to those in greatest need. The most impacting feature of MYL response has been to employ a dedicated Therapeutic Engagement worker who worked alongside staff teams to provide targeted interventions and to raise staff awareness in identifying and responding to vulnerabilities and those suffering heightened risk.

Staffing
MYL headcount reduced in the period to circa 40 staff with around 30% of these being part-time. MYL, like many other charities, has had to manage the difficult and at time consuming pressures of staff absence due to Furlough, full and part-time, illness and self-isolation. This has been particularly difficult as the demand for MYL services has increased exponentially at this time.

Capital Investment
Despite the challenges and delays brought about by COVID-19 investment in the outdoor playground structures was made possible by a grant from The Vinci Foundation which funded the installation of a new slide structure at Moss Side. The adventure playgrounds require continuous investment and maintenance to ensure they remain safe and fit for purpose.

As part of the organisations planning for Cyber Essentials accreditation, investment of £2k was needed for new laptops and other mobile devices to ensure MYL data security remains compliant.

Future Planning Priorities:

- To rebuild volumes and outcomes for young people at MYL to pre COVID 19
- Secure new and diverse funding with less reliance on local government contracts
- Explore and secure alternative school income with less reliance on PRU contract
- Relaunch MYL Play and Junior Youth Work aiming to secure new and alternative funding to reducing City Council funding
- Capitalise on Barnardos therapeutic interventions and expand reach to vulnerable children and young people with further work similar charity partners
- To build internal capacity to support staff teams with mental health first aid

FINANCIAL REVIEW

Overview
The Charity is reporting an unrestricted funds surplus, befote transfers, of c£77k.

Going concern
In light of the availabikity of the designated funds, and the forecasts that the trustees have overseen, the tutsees are confident that the charity has the resources and cashflow to meet its laibiities as they fall due. Accordingly they believe that there is no significant going concermn risk.

Reserves policy
The Directors have considered the level of free reserves (i.e. unrestricted reserves not invested in fixed assets or designated by the Board) that it is appropriate for the company to hold. They have concluded that a target level of free reserves equivalent to three to six months core costs, those costs that are not easy to vary to the short term, is appropriate. This equates to between £150k to £250k.

At the year-end, the company had free reserves of £91k , which is below the desired range and is expected to fall further in 21/22 to c£50l before recovering in later periods.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated October 15, 1997, and amended September 28, 2004, and July 27th 2017. It is registered as a charity with the Charity Commission.

Members of the company

The Directors have the power to admit any person or organisation to membership and also have the power to permit members to retire, providing there are never less than two members. There are currently seven members of the company, each of whom agrees to contribute a sum not exceeding £10 in the event of the charity being wound up

Appointment of trustees

The Directors, who are the Trustees, are appointed by the members in general meeting. At each AGM, one-third of the Directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Trustees or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for appointment or re-appointment

The Trustees who served during the year, together with any changes up to the date of approving this report, are listed on page 1.

Trustee induction and training

New trustees have extensive induction including an introduction to Senior Management to assist in the understanding of their roles and responsibilities. Visits to projects based at various locations are also arranged. New trustees receive a comprehensive induction pack including copies of the governing document, financial accounts & annual report, business plans, copies of all MYL policies & procedures, Trustee Job description and code of practice and Charity Commission leaflet CC3.

DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law requires the Directors to prepare financial statements for each financial year, which give a true and fair view of the state of the Company and of the surplus or deficit of the Company for that period. In preparing those financial statements, the Directors have:-

- selected suitable accounting policies and applied them consistently
- made judgements and estimates that are reasonable and prudent
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepared the financial statements on the going concern basis.

The Directors are responsible for keeping records, which disclose with reasonable accuracy at any time the financial position of the Company 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 Company and hence for taking steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURE TO AUDITORS

In so far as the directors are aware:

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

APPOINTMENT OF AUDITORS

HGA Accountants & Financial Consultants Ltd t/a Chittenden Horley is deemed to be re-appointed under section 487(2) of the Companies Act 2006.

SMALL COMPANY PROVISIONS AND APPROVAL

In preparing this report, advantage has been taken of the small companies' exemption.

Approved by the directors and signed on their behalf by

N J Harney

N J Harney - Director Date December 21 2021

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF MANCHESTER YOUNG LIVES LIMITED
FOR THE YEAR ENDED MARCH 31 2021

Opinion
We have audited the financial statements of Manchester Young Lives Limited (the 'charitable company') for the year ended March 31 2021 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements, including 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 at March 31 2021 and of its incoming resources and application of resources, including its 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 charitable company 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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 directors' 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 directors' report and from the requirement to prepare a strategic report

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, set out in the Directors' and Trustees' Report, 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with the directors and other management, and from our commercial knowledge and experience of the computer manufacturing and supply sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statement to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing the financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to the actual and potential litigation claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

No instances of material non-compliance were identified. However, there are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Peter Smith

Peter Smith BA FCA DChA – Senior Statutory Auditor

For and on behalf of:
HGA Accountants & Financial Consultants Ltd t/a **Chittenden Horley**
Chartered Accountants and Statutory Auditors

456 Chester Road
Old Trafford
Manchester M16 9HD

Date: December 22 2021

MANCHESTER YOUNG LIVES LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (including the Income and Expenditure account)
FOR THE YEAR ENDED MARCH 31 2021

	Notes	Unrestricted General Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOME						
Donations	2	80,691	-	30,000	**110,691**	*19,081*
Charitable activities	3	158,558	613,183	363,929	**1,135,670**	*1,520,046*
Other trading activities	4	29,786	-	19,540	**49,326**	*24,862*
Investment income - bank interest		953	-	-	**953**	*1,537*
TOTAL INCOMING RESOURCES		269,988	613,183	413,469	**1,296,640**	*1,565,526*
EXPENDITURE						
Costs of raising funds	5	15,029	-	-	**15,029**	*15,562*
Cost of charitable activities	5	178,290	551,930	378,792	**1,109,012**	*1,665,146*
TOTAL EXPENDITURE		193,318	551,930	378,792	**1,124,040**	*1,680,708*
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS	8	76,670	61,253	34,677	**172,600**	*(115,182)*
TRANSFERS		(101,652)	105,000	(3,348)	**-**	-
NET MOVEMENT IN FUNDS		(24,982)	166,253	31,329	**172,600**	*(115,182)*
TOTAL FUNDS: BROUGHT FORWARD		208,370	212,867	91,308	**512,545**	*627,727*
CARRIED FORWARD	13	183,388	379,120	122,637	**685,145**	*512,545*

The notes on pages 14 to 23 form part of these financial statements.

MANCHESTER YOUNG LIVES LIMITED
BALANCE SHEET AS AT MARCH 31 2021

	Notes	2021	2021	2020	2020
		£	£	£	£
FIXED ASSETS					
Tangible Assets	9		**122,506**		*126,410*
CURRENT ASSETS					
Stock of spare parts		**-**		-	
Debtors	10	**127,899**		*64,047*	
Cash at Bank and in Hand		**572,838**		*442,522*	
		700,737		*506,569*	
CREDITORS					
Amounts falling due in one year	11	**108,098**		*90,434*	
NET CURRENT ASSETS			**592,639**		*416,135*
PROVISION FOR LIABILITIES	12		**30,000**		*30,000*
NET ASSETS			**685,145**		*512,545*
FUNDS					
Unrestricted					
Gerneral funds	13	**183,388**		208,370	
Designated funds		**379,120**		212,867	
			562,508		*421,237*
Restricted	13		**122,637**		*91,308*
TOTAL FUNDS			**685,145**		*512,545*

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

The notes on pages 13 to 23 form part of these financial statements

Approved by the Board of Directors and authorised for issue on: December 21 2021

N J Harney

N J HARNEY - DIRECTOR

Company registration number: 3450197

The notes on pages 14 to 22 form part of these financial statements

MANCHESTER YOUNG LIVES LIMITED
STATEMENTOF CASH FLOWS
FOR THE YEAR ENDED MARCH 31 2021

	notes	2021 £	2020 £
Cash generated in operating activities	15	*142,420*	*(99,841)*
Cashflows from investing activities			
Interest and dividends		**953**	*1,537*
Purchase of tangible fixed assets		**(13,057)**	*(8,237)*
Proceeds of sale of fixed assets		**-**	-
Payments to acquire investments		**-**	
Cash provided by/(used in) investing activities		**(12,104)**	*(6,700)*
Cashflows from financing activities			
Cash used in financing activities		**-**	-
Increase in cash & cash equivalents in the year		**130,316**	*(106,541)*
Cash and cash equivalents brought forward		**442,522**	*549,063*
Cash and cash equivalents carried forward		**572,838**	*442,522*
Cash and cash equivalents consist of:			
Cash at bank and in hand		572,838	*442,522*
Current asset investments			
		572,838	*442,522*

The company has no debt and therefore no movements in net debt to report.

The notes on pages 14 to 23 form part of these financial statements.

1 ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared: under the historic cost convention; 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 (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, which is the functional currency.

Reconciliation with previous Generally Accepted Accounting Practice
In preparing the accounts the trustees considered whether in applying the accounting policies required by FRS102 and Charities SORP FRS102 a restatement of comparative items was required.

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. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts and VAT.

Gifts in kind are recognised in the accounts at market value when measurable.

Deferred income
Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that the unspent grant must be refunded

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds	including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.
Charitable activities	costs of undertaking the work of the charity.

The charity is registered for VAT and is able to recover some of the input tax charged as it relates to Vatable supplies. Costs are stated net of VAT were charged, and irrecoverable VAT is included as a separate charge either within direct costs or support costs as appropriate.

Allocation of support costs
Support costs are those functions which assist the work of the charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include property costs, back-office functions, staff costs and professional fees. The basis of allocations is set out in note 6.

Pension contributions
The charity operates a defined contribution pension scheme for its employees, agreeing the contribution rates with each individual. The contributions are paid to a third party who invests the contributions in a money purchase plan. Contributions are charged to the SoFA as they become payable.

1 ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation
Individual fixed assets costing more than £500are capitalised at cost and are depreciated over their estimated useful lives on a straight line basis as set out below.

Depreciation rates are as follows:

Fitness equipment	6.67% straight line
Fixtures equipment	25%/40% straight line
Playground construction – Longsight	Over remaining lease from 2009/10 (c6% p.a. straight line)
Playground constructions – other	50%/33.33%/14.29% straight line respectively
Short leasehold property	5.2% straight line from 1/4/06 (over remaining life of the lease)

Debtors
Trade and other debtors are recognised at the settlement amount due, and prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and 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.

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.

Financial instruments
The charity has only basic financial instruments which are initially recorded at cost, and subsequently measured at their settlement value.

Operating lease agreements
Payments under operating leases are charged to the statement of financial activities in the period to which they relate.

	2021			2020		
	Unrestricted	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
	£	**£**	**£**	**£**	**£**	**£**
2 DONATIONS						
Core funding - Manchester City C	-	-	**-**	-	-	**-**
Donations - Playgrounds	-	30,000	**30,000**	*1,527*	*16,500*	***18,027***
Donations - core	1,054	-	**1,054**	*1,054*	-	***1,054***
Job Retention Scheme	79,637	-	**79,637**	-	-	**-**
	80,691	30,000	**31,054**	*2,581*	*16,500*	***19,081***
3 INCOME FROM CHARITABLE ACTIVITIES						
Playgrounds and related work						
Open Access Play and Youth	-	20,681	**20,681**	-	*19,949*	***19,949***
Young Manchester Play and You	-	140,144	**140,144**	-	*493,011*	***493,011***
Other grants & fees	40,000	31,581	**71,581**	*1,000*	*16,050*	***17,050***
	40,000	192,406	**232,406**	*1,000*	*529,010*	***530,010***
Education						
Fees from schools	-	-	**-**	-	-	**-**
Pupil Referral Unit	599,071	-	**599,071**	*667,318*	-	***667,318***
Other	14,112	-	**14,112**	*115*	-	***115***
	613,183	-	**613,183**	*667,433*	-	***667,433***
Youth Engagement						
Young Manchester	-	29,000	**29,000**	-	*137,141*	***137,141***
The Big Lottery	-	38,421	**38,421**	-	*24,000*	***24,000***
GMP PCC grant		-	**-**	-	*14,998*	*14,998*
Hidden Talent		29,643	**29,643**	-	-	**-**
Other Income	118,558	74,459	**193,017**	-	*146,464*	***146,464***
	118,558	171,523	**290,081**	-	*322,603*	***322,603***
	771,741	363,929	**1,135,670**	*668,433*	*851,613*	***1,520,046***

Educational income is credited to the designated fund for education.

4 INCOME FROM OTHER TRADING ACTIVITIES						
Playgrounds and related work						
Playgrounds	-		**-**	-	-	**-**
Other Youth work	29,786	19,540	**49,326**	*5,466*	*19,396*	***24,862***
	29,786	19,540	**49,326**	*5,466*	*19,396*	***24,862***

5 CHARITABLE EXPENDITURE and FUND RAISING COSTS

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Playgrounds and related work	109,699	164,251	**273,950**	*37,162*	*530,911*	***568,073***
Education	557,740	-	**557,740**	*682,107*	-	***682,107***
Youth Engagement	62,780	214,541	**277,321**	*25,024*	*389,942*	***414,966***
	730,220	378,792	**1,109,012**	*744,293*	*920,853*	***1,665,146***
Fund Raising costs	15,029	-	**15,029**	*15,562*	-	***15,562***
	745,248	378,792	**1,124,040**	*759,855*	*920,853*	***1,680,708***

Educational expenditure is charged to the designated fund for education.

Charitable expenditure is analysed as follows:	Direct Staff Costs	Direct Costs	Support Costs	Total
2020/21	£	£	£	£
Play schemes & activities	158,272	51,643	64,035	**273,950**
MYL Independent School	393,037	101,612	63,091	**557,740**
Youth Engagement	187,733	45,992	43,596	**277,321**
	739,042	199,247	170,723	**1,109,012**
2019/20				
Play schemes & activities	*282,827*	*221,496*	*63,750*	***568,073***
MYL Independent School	*467,437*	*150,715*	*63,955*	***682,107***
Other youth projects	*256,967*	*114,469*	*43,530*	***414,966***
	1,007,231	*486,680*	*171,235*	***1,665,146***

6 SUPPORT & GOVERNANCE COSTS

	Governance	costs of raising funds	Playgrounds & related work	Education	Youth Engagement	Total
2020/21	£	£	£	£	£	£
Staff costs	-	15,029	55,605	39,826	39,826	150,285
Staff travel and training costs	-	-	758	569	569	1,896
Professional & legal fees	9,774	-	-	-	-	9,774
Office costs	337	-	2,564	1,923	1,923	6,747
Bank charges	-	-	35	26	26	88
Depreciation			2,544	13,569	848	16,961
	10,111	15,029	61,507	55,912	43,192	185,751
Allocation governance	(7,193)		2,528	7,179	404	-
	-	15,029	64,035	63,091	43,596	185,751
2019/20						
Staff costs	-	*15,562*	*57,579*	*41,239*	*41,239*	***155,619***
Staff travel and training costs	-	-	*660*	*495*	*495*	***1,650***
Professional & legal fees	*6,856*	-	-	-	-	***6,856***
Office costs	*74*	-	*562*	*422*	*422*	***1,480***
Bank charges	-	-	*60*	*45*	*45*	***150***
Depreciation	-	-	*3,156*	*16,834*	*1,052*	***21,042***
	6,930	*15,562*	*62,017*	*59,035*	*43,253*	***186,797***
Allocation governance	*(6,930)*		*1,733*	*4,920*	*277*	**-**
	-	*15,562*	*63,750*	*63,955*	*43,530*	***186,797***

All support costs are allocated on the basis of the estimated staff time in each area.

7 STAFF COSTS

	2021	2020
The payroll costs of the group were as follows:-	£	£
Wages & salaries	**815,183**	*1,062,945*
Social security costs	**63,842**	*80,547*
Pension costs	**15,636**	*19,672*
	894,661	*1,163,164*

The key management of the charity comprise the trustees and senior staff as set out on page 1.
The trustees do not receive any remuneration for their services

The total employee benefits of other key management were as follows:	£	£
	123,208	*125,558*

	Number	Number
The staff salary rates were as follows		
Under £60,000	**59**	*59*
£60,000 - £70,000	1	1
The average number of employees of the company was as follows:-	**Number**	**Number**
Charitable activities	**58.8**	*58.8*
Support staff	**4**	*4*
Governance	**0.2**	*0.2*
	63	*63*

8 NET INCOMING RESOURCES BEFORE TRANSFERS

	2021	2020
This is stated after charging:	£	£
Auditors remuneration:-		
Audit fees	**3,900**	*3,900*
Accountancy fees	**1,540**	*1,540*
Depreciation of tangible fixed assets	**16,961**	*21,042*
Directors' remuneration & expenses	**-**	*-*

9 TANGIBLE FIXED ASSETS

	Short Leasehold Property	Playground Construction	Motor Vehicle	Fixtures & Equipment	Total
Cost	£	£	£	£	£
As at April 1 2020	307,559	455,649	3,685	211,470	978,363
Additions	-	10,932	-	2,125	13,057
As at March 31 2021	307,559	466,581	3,685	213,595	991,420
Depreciation					
As at April 1 2020	300,862	340,224	3,685	207,182	851,953
Charge for the year	1,119	11,878	-	3,964	16,961
As at March 31 2021	301,981	352,102	3,685	211,146	868,914
Net Book Value					
As at March 31 2021	**5,578**	**114,479**	**-**	**2,449**	**122,506**
As at April 1 2020	*6,697*	*115,425*	*-*	*4,288*	*126,410*

9 TANGIBLE FIXED ASSETS (CONTINUED)

Fixtures and equipment are analysed as follows:	**Fitness Centre Equipment**	**Other Fixtures & Equipment**	**Total**
Cost	**£**	**£**	**£**
As at April 1 2020	31,724	179,746	211,470
Additions	-	2,125	2,125
As at March 31 2021	31,724	181,871	213,595
Depreciation			
As at April 1 2020	29,835	177,346	207,181
Charge for the year	1,558	2,406	3,964
As at March 31 2021	31,393	179,752	211,145
Net Book Value			
As at March 31 2021	**331**	**2,119**	**2,450**
As at April 1 2020	*1,889*	*2,400*	*4,289*

10 DEBTORS	**2021 £**	**2020 £**
Trade debtors	**79,847**	*35,030*
Grant and income receivable	**30,490**	*7,063*
Staff advances	**-**	-
Prepayments	**17,562**	*21,954*
	127,899	*64,047*

11 CREDITORS falling due within one year

Trade creditors	**23,497**	*28,468*
Other taxation and social security	**19,832**	*18,188*
Accruals	**64,769**	*43,778*
	108,098	*90,434*

All deferred income brought forward was released in the year.

12 PROVISIONS FOR LIABILITIES

At 1st April	30,000	30,000
Additions	-	-
Utilised	-	-
At 31st March	**30,000**	**30,000**

The provision related to six years gas supply at The Addy Centre, the company has been unable to identify the supplier despite extensive investigation. The liability is not expected to crystallise before 31st March 2022.

13 STATEMENT OF FUNDS

	2019/20					2020/21			
	01/04/2019	Income	Expenditure	Transfers	b/f and c/f 31/03/2020/ 01/04/2020	Income	Expenditure	Transfers	31/03/2021
	£	£	£	£	£	£	£	£	£
Unrestricted funds:									
General fund	*292,363*	*10,584*	*(92,925)*	*(1,652)*	***208,370***	*269,988*	(193,318)	(101,652)	**183,388**
Designated funds:									
Redundancy	*90,000*	-	-	*5,000*	***95,000***	-	-	35,000	**130,000**
Strategic development	*30,000*	-	-	-	***30,000***	-	-	70,000	**100,000**
Playground investment	*75,000*	-	-	-	***75,000***	-	-	-	**75,000**
Education	*12,364*	*667,433*	*(666,930)*	-	***12,867***	613,183	(551,930)	-	**74,120**
Total designated funds	*207,364*	*667,433*	*(666,930)*	*5,000*	***212,867***	613,183	(551,930)	105,000	**379,120**
Total unrestricted funds	***499,727***	***678,017***	***(759,855)***	***3,348***	***421,237***	**883,171**	**(745,248)**	**3,348**	**562,508**
Restricted Funds:									
Playgrounds and related work	*21,544*	*529,010*	*(530,911)*	-	*19,643*	192,406	(164,251)	-	**47,798**
Youth Engagement	*69,656*	*339,103*	*(381,891)*	-	*26,868*	201,523	(201,496)	-	**26,895**
Capital grants	*36,800*	-	-	*(3,348)*	*33,452*	-	-	(3,348)	**30,104**
Other Youth work	-	*19,396*	*(8,051)*	-	*11,345*	19,540	(11,345)	-	**17,840**
Total restricted funds	*128,000*	*887,509*	*(920,853)*	*(3,348)*	*91,308*	413,469	(377,092)	(3,348)	**122,637**
Total Funds	*627,727*	*1,565,526*	*(1,680,708)*	-	*512,545*	1,296,640	(1,122,340)	-	**685,145**

13 STATEMENT OF FUNDS (continued)

analysis of restricted funds	2019/20				b/f and c/f 31/03/2020/	2020/21			
	01/04/2019	Income	Expenditure	Transfers	01/04/2020	Income	Expenditure	Transfers	31/03/2021
	£	£	£	£	£	£	£	£	£
Playgrounds and related work									
Playschemes	*3,031*	*19,949*	*(17,182)*	-	***5,798***	20,681	*(14,647)*	-	**11,832**
Young Manchester Play and Youth	*8,776*	*493,011*	*(489,913)*	-	***11,874***	140,144	*(125,477)*		**26,541**
1000 Days	-	-	-	-	**-**	17,905	(12,187)	-	**5,718**
Other grants & donations	*9,737*	*16,050*	*(23,816)*	-	***1,971***	13,676	(11,940)	-	**3,707**
	21,544	*529,010*	*(530,911)*	-	***19,643***	192,406	(164,251)	-	**47,798**
Youth Engagement									
The ALA Green Charitable Trust	-	*16,500*	*(16,500)*	-	**-**	30,000	(30,000)	-	**-**
Big Lottery - Engage to Succeed	*16,911*	*24,000*	*(40,911)*	-	**-**	38,421	(38,421)	-	**-**
Young Manchester	*21,999*	*137,141*	*(156,372)*	-	***2,768***	29,000	(24,488)	-	**7,280**
GMP PCC Fund	-	*14,998*	*(14,998)*	-	**-**	-	-	-	**-**
Hidden Talent	*11,033*	-	*(10,405)*	-	***628***	29,643	(30,271)	-	**-**
Other grants	*19,713*	*146,464*	*(142,705)*	-	***23,472***	74,459	(78,316)	-	**19,615**
	69,656	*339,103*	*(381,891)*	-	*26,868*	201,523	(201,496)	-	**26,895**
Capital grants									
Capital grants expended	*36,800*	-	-	*(3,348)*	***33,452***	-	-	(3,348)	**30,104**
	36,800	-	-	*(3,348)*	***33,452***	-	-	(3,348)	**30,104**
Other Youth work									
Rank Foundation					**-**	*19,540*	*(1,700)*	-	***17,840***
Heritage Lottery	-	*10,000*	*(8,051)*	-	***1,949***	-	*(1,949)*	-	**-**
Vinci Foundation	-	*9,396*	-	-	***9,396***	-	*(9,396)*	-	**-**
	-	*19,396*	*(8,051)*	-	***11,345***	*19,540*	*(11,345)*	-	*17,840*

13 STATEMENT OF FUNDS CONTINUED

Transfers to General funds

Movements in designated funds, as reported in the Trustees' Report, have resulted in transfers to and from general reserves.

Designated funds

The designated fund are set aside to meet future obligations of the charity in relation to:
Redundancy - to reflect potential liabilities.

Strategic development to support the transition of the whole organisation to new ways of working and embedding project development.

Playground investment - to refurbish existing playgrounds.

Education - to support the changing framework of education and support transition arrangements pre and post 16. Not restricted to the independent School or statutory delivery models.

Restricted funds

The restricted fund for playschemes is for the Easter 2021 programme

Play and Youth for projects in 2022/23

Other Grants - towards future costs of playground equipment and future play sessions

The balance of capital grants expended represents amounts received and spent on fixed assets where there are continuing restrictions. Depreciation on the related assets will be charged in future periods to this fund.

14 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

	Unrestricted funds		Restricted	
Fund balances at March 31 2021 are represented by:-	General	Designated	Funds	Total
	£	£	£	£
Tangible fixed assets	92,402	-	30,104	**122,506**
Net current assets	90,986	379,120	92,533	**562,639**
Provisions	(30,000)	-	-	**(30,000)**
	183,388	379,120	122,637	**685,145**
Fund balances at March 31 2020 are represented by:-				
Tangible fixed assets	92,958	-	33,452	**126,410**
Net current assets	145,412	212,867	57,856	**416,135**
Provisions	(30,000)	-	-	**(30,000)**
	208,370	212,867	91,308	**512,545**

Free Reserves:	2021	2020
	£	£
Net current assets	**90,986**	*145,412*

15 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

Net income/(expenditure)	**172,600**	*47,357*
Add back depreciation	**16,961**	*21,410*
Deduct interest income shown in investing activities	**(953)**	*(1,537)*
Decrease/(increase) in stock	**-**	*9,500*
Decrease/(increase) in debtors	**(63,852)**	*23,589*
Increase/(decrease) in creditors	**17,664**	*(16,848)*
Net cash generated from/(used in) operating activities	**142,420**	*83,471*

16 CONSTITUTION

The Company is limited by guarantee and does not have a share capital.

17 TAXATION

The company is a registered charity and is entitled to claim annual exemption from UK corporation tax under sections 466 to 477 of the Corporation Tax Act 2010.

18 CAPITAL COMMITMENTS

There were no capital commitments at the end of the year (2019 None).

19 OPERATING LEASE COMMITMENTS

The company has the following total commitments under operating leases:-

	2021 Land	2021 Others	2020 Land	2020 Others
Operating leases which expire:-	£	£	£	£
Within one year	-	-	*17,280*	-
	-	-	*17,280*	-

20 TRANSACTIONS WITH RELATED PARTIES AND ULTIMATE CONTROLLING PARTY

MUMS Ltd a company controlled by Jeff Mills, a trustee until 17/12/20, provided services to MYL, during the year amounting to £11,059 (2020 - £7,514). At the end of the year there was nothing outstanding (2020 - nil).

All transactions were on an arms length basis. Mr Mills was not paid for his role as Trustee and took no part in the decisions to procure his company's services.

The Ultimate controlling party is the board of directors.