4CT LIMITED

England & Wales · Charity number 1120417

Details

Status	Registered
Legal form	Charitable company
Company number	04750811
Registered	2007-08-02
Register	View on the Charity Commission register

Contact

Address	Grange Community Centre Pilgrim Drive Manchester M11 3TQ
Phone	01612301420
Email	info@4ct.org.uk
Website	www.4ct.org.uk

Activities

Objects: (A) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF MANCHESTER (HERINAFTER CALLED THE 'AREA OF BENEFIT' BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS, OTHER AGENCIES AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR THE RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS, AND(B) THE PROMOTION OF THE VOLUNTARY SECTOR FOR THE BENEFIT OF THE PUBLIC.FOR THE PURPOSE OF THIS OBJECT, THE VOLUNTARY SECTOR MEANS CHARITIES AND VOLUNTARY SECTOR ORGANISATIONS AS FOLLOWS:CHARITIES ARE ORGANISATIONS ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES;VOLUNTARY ORGANISATIONS ARE INDEPENDENT ORGANISATIONS, WHICH ARE ESTABLISHED FOR PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE OR SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES.

Activities: 4CT provides a range of services through its two centres, Sporting Edge and the Grange. This includes playschemes, dance, sports and youth activities and luncheon club. 4CT also supports other

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organisations offering capacity building support, project management and support services.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Amateur Sport
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** MANCHESTER
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,135,370	£1,174,712	£105,022	51
2024-03-31	£984,042	£1,007,670	£144,364	56
2023-03-31	£940,444	£993,503	-	-
2022-03-31	£955,458	£884,258	£221,051	48
2021-03-31	£993,422	£959,858	£149,851	56

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Trustees

Name	Role	Appointed
Con Keegan		2023-05-24
DAVID STEWART IREDALE		2014-07-08
Jenna Hillyard		2024-12-12
Tracy Louise Sparkes		2025-03-27

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4CT LIMITED

England & Wales - Charity number 1120417

Accounts

4CT LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No. 1120417
Company Registration No: 04750811

4CT LIMITED

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4CT LIMITED

Report of the trustees for the year ended 31st March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Objectives and activities

1. The charity's objects ("Objects") are specifically restricted to the following:

   (a) To promote the benefit of the inhabitants of Greater Manchester (hereinafter called the 'area of benefit' by associating the local authorities, voluntary organisations, other agencies and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure-time occupation with the object of improving the conditions of life of the said inhabitants, and

   (b) The promotion of the voluntary sector for the benefit of the public.

   For the purpose of this object, the voluntary sector means charities and voluntary sector organisations as follows:
   Charities are organisations established for exclusively charitable purposes in accordance with the law of England and Wales; Voluntary organisations are independent organisations, which are established for purposes that add value to the community as a whole or significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory authorities.

4CT's main work is across 4 key themes:

1. **Developing facilities**

   4CT Managed Community Facilities

   - The Grange, in Beswick, open for 19 years as a multi-purpose community venue
   - Sporting Edge, in Openshaw, a youth and community sports centre opened in 2008
   - Broadhurst Community Centre, operated since 2018
   - Stirling Centre in Newton Heath operated since 2023

   Other Centres

   - Other centres – supporting centres in other areas such as Gorton and Newton Heath, offering support, interim management and development of other centres, working with these centres to jointly develop sustainable facilities with robust policies and procedures, delivering the best possible services for local service users and helping to co-ordinate local networks and partnerships.

- Our previous CEO acted as the partnership Director for Levenshulme Inspire Centre, and we collaborate on joint work such as the Holiday Activity Fund.

2. **Building Capacity**
   A broad term for the work we do to support other community organisations, this can be anything from handling a small grant for a local group, organising DBS checks for staff or volunteers or more formal consultancy work where a group pays for 4CT expertise to help with a particular issue.

3. **Valuing Children and Young People**
   Children and Young People with Disabilities
   - 1 club for young adults per week (aged 18-25)
   - 4 clubs for children and young people providing short breaks (10-17 year olds)
   - 6 Saturday clubs for children and young people (4-10 year olds)
   - Holiday playschemes (6-12 year olds)

   Youth and Play
   - 4CT continues to be a lead agency for the East Manchester Youth and Play Partnership, this includes holding the funding for 5 other groups and working collaboratively with a wide range of groups. This contract has been renewed regularly since 2020; we received funding for 2024-2025. An extension of this funding will continue in 2025-2026, 4CT will be a recipient of a grant with East Manchester Youth and Play Partnership being the Lead agency.
   - 4CT also ran playschemes in East Manchester and co-ordinated a wider HAF programme for 6 agencies and a citywide SEND programme

4. **Delivering Services**
   From dancing and table tennis, lunch clubs and cost of living support we deliver a range of activity in and around our centres to support local communities.

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

The charity furthers its charitable purposes for the public benefit through 4CT delivers a wide range of services and activities that contribute to improved quality of life for participants and improve the wider area. Examples of community benefit achieved by 4CT include free access to services such as computers and sports services through the facilities we manage access to positive diversionary activities for children and young people through our youth and play programmes and wider community benefit of reduced nuisance and anti-social behaviour.

4CT produced an impact report in September 2024 that summarised all the work we had undertaken during the summer school holiday periods. We continue to respond to support communities after the Covid pandemic and during the cost-of-living crisis.

Financial review

We were unable to add to our reserves due to a reduction in core funding combined with increased costs in this financial year. We will continue to explore a diverse range of income generating activities.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in the current account.

Reserves Policy and Going Concern

The balance held in unrestricted reserves at 31st March 2025 was £93,491 (2024 – £131,271), which included £30,000 designated reserves (2024 - £30,000). Free reserves at 31st March 2025 was £58,771 (2024 - £90,431), after allowing for designated funds and funds tied up in fixed assets.

The Trustees aim to maintain free reserves at a level equivalent to approximately three months of unrestricted charitable expenditure. This provides sufficient funds to meet operational costs, governance commitments, and respond to grant opportunities. The charity's main sources of income are grants from Manchester City Council, the Peter Kershaw Trust, and The National Lottery, and fees from facility hire at Sporting Edge. After reviewing the charity's financial position and income streams, the Trustees consider it appropriate to prepare the accounts on a going concern basis. No adjustments have been made for the potential cessation of these income sources.

Risk management

The business continuity plan was updated in December 2024 and amended in April 2025. All policies and procedures are reviewed against our policy schedule. Safeguarding and Health and Safety Policies are reviewed at board annually with other policies reviewed bi-annually unless significant legislation is passed. Risk assessments are reviewed annually, and a risk register is drawn up and reviewed at each board meeting. Health and safety and safeguarding incidents are reported to the Board and our Quality Policy and conduct monthly quality audit. Procedures are in place to establish compliance with legislation and good practice.

Plans for Future Periods

4CT have produced a business plan for 2025-28. The Charity will continue to deliver our Youth and Play work, managing its current community facilities and community development remaining our core offer. We have recently purchased a building in Gorton which will be used by community groups starting from February 2026. In addition, the Stirling Centre in Newton Heath will also have a modular youth space added to the building and we will develop further work there. The Charity has secured grants for its youth and play work, core funding and detached youthwork funding for Beswick for a further three years. We will continue to apply for Holiday Activity funding for SEND young people and as lead partner for organisations across East Manchester. 4CT are exploring the possibility of merging with another local charity YPAC Manchester to increase the delivery of youthwork in the area whilst reducing overheads.

Structure, governance and management

4CT Limited is a private company limited by guarantee governed by its Memorandum and Articles of Association dated July 2012. 4CT was established in 2005 and registered as a charity in England and Wales in August 2007. We continue to recruit new trustees that add to our existing skills, knowledge and experience.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Key Staff Remuneration

The charity follows Charity Commission guidance in setting the remuneration of key management personnel. Trustees ensure that any payments made are reasonable and justified, and that there is a clear link between pay and the responsibilities of the role. In determining appropriate salary levels, Trustees consider benchmarking information from comparable charities and third sector organisations, alongside the individual's skills, qualifications and experience, and the scope and complexity of the role. The charity's income, resources and long-term financial sustainability are also taken into account. All remuneration decisions are made by the Trustees, with any conflicts of interest identified and managed in accordance with the charity's conflict of interest policy.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Any related party transactions in the year are disclosed in Note 2 of the accounts.

Acting as a custodian for other organisations' funds

In line with our aim of building capacity across the sector, the charity acts as a custodian for funds on behalf of other organisations. There are a number of reasons why an organisation may be unable to hold funds in its own right. These can include not having a bank account, not having enough people involved to meet grant providers' requirements for financial controls, lacking the appropriate organisational structure to receive funding, or feeling that they do not yet have the resources or expertise to manage funds safely themselves.

When the charity agrees to hold funds on behalf of another organisation, this is supported by a formal application process and the provision of appropriate identification. In some cases, the grant

provider's terms require the funds to be held by the charity. All funds are held separately, and any movement of money must be supported by written authorisation from a designated representative of the organisation. Details in these funds can be found in Note 13.

Volunteers

4CT uses volunteers to provide additional support to our paid staff in delivering services. Volunteers play a particularly important role in our community development work, helping us to extend our reach and respond more effectively to local needs. All volunteers are offered appropriate support and training throughout their time with us, ensuring they feel confident in their role and are able to contribute safely and effectively.

Reference and administrative information

Charity Name: 4CT Limited
Charity Number: 1120417
Company Registration Number: 04750811

Directors and trustees

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

Key management personnel: Trustees and Directors

Susan Brookes	Treasurer	(resigned December 2024)
Jane Chadfield		
Leslie Chadfield		
David Iredale	Chair of Trustees	
Jenna Hillyard		(appointed December 2024)
Tracy Sparkes		(appointed March 2025)
Councillor Con Keegan		
Claire Evans	Company Secretary	(resigned April 2025)
Christine Connaughton	Company Secretary	(appointed January 2025)
Christopher Macintosh	Company Secretary	(appointed April 2025)

Chief Executive

Claire Evans Resigned January 2025
Christopher Macintosh Appointed March 2025

Registered Office

The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Auditors
TC Group
Park House
200 Drake Street
Rochdale
OL16 1PJ

Independent Examiners
Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers
The Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of 4CT Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

In so far as the trustees are aware there is no relevant audit information of which the charitable company's auditors are unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

By order of the board of trustees



David Iredale
Chair

Date: 30th January 2026

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF 4CT LIMITED

Opinion
We have audited the financial statements of 4CT Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (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 Auditors' 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.

Other matter
As this is the first year that the charity has required an audit, the corresponding figures for 2024 are unaudited.

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

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

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

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

-the engagement partner 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 directors and other management, and from our commercial knowledge and experience of charities;

-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 charity, including the Charities Act 2011and Companies Act 2006 and

-we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

-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 charity's financial statements 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, suspected and alleged fraud and

-considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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 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 financial statement disclosures to underlying supporting documentation;

-enquiring of management as to actual and potential litigation and claims; and

-reviewing correspondence with HMRC.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date: 30th January 2026

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Income from:					
Donations and legacies	(3)	4,613	2,900	7,513	-
Charitable Activities	(4)	343,920	763,533	1,107,453	970,159
Other Trading Activities	(5)	20,404	-	20,404	13,883
Total		368,937	766,433	1,135,370	984,042
Expenditure on:					
Raising Funds	(6)	-	192,897	192,897	197,194
Charitable Activities	(6)	373,004	608,811	981,815	810,476
Total		373,004	801,708	1,174,712	1,007,670
Net income/(expenditure)		(4,067)	(35,275)	(39,342)	(23,628)
Transfers between funds	(14)	(33,713)	33,713	-	-
Net movement in funds		(37,780)	(1,562)	(39,342)	(23,628)
Reconciliation of funds					
Total funds brought forward	(14)	131,271	13,093	144,364	167,992
Total funds carried forward	(14)	93,491	11,531	105,022	144,364

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

The notes on pages 14 to 26 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company registration number: 04750811

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Fixed assets:					
Tangible assets	(10)	4,720	8,129	12,849	13,959
Total fixed assets		4,720	8,129	12,849	13,959
Current assets:					
Debtors	(12)	68,591	7,913	76,504	150,414
Cash at Bank & in Hand		90,391	11,373	101,764	85,960
Total current assets		158,982	19,286	178,268	236,374
Liabilities:					
Creditors: Amounts falling due within one year	(13)	70,211	15,884	86,095	105,969
Net current assets		88,771	3,402	92,173	130,405
Total assets less current liabilities		93,491	11,531	105,022	144,364
Total net assets		93,491	11,531	105,022	144,364
The funds of the charity:					
Restricted income funds	(14)	-	11,531	11,531	13,093
Unrestricted income funds	(14)	93,491	-	93,491	131,271
Total charity funds		93,491	11,531	105,022	144,364

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 30th January 2026

David Iredale Chair

The notes on pages 14 to 26 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2025

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

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Net movement in funds	(39,342)	(23,628)
Add back depreciation	9,610	7,484
Decrease/(increase) in debtors	73,910	26,634
Increase/(decrease) in creditors	(19,874)	(88,798)
Net cash used in operating activities	24,304	(78,308)
Cash flows from investment activities:		
Purchase of fixed assets	(8,500)	(9,296)
Net cash used in investing activities	(8,500)	(9,296)
Increase/(decrease) in cash and cash equivalents during the year	15,804	(87,604)
Cash and cash equivalents brought forward	85,960	173,564
Cash and cash equivalents carried forward	**101,764**	**85,960**

Analysis of changes in net funds

	At 1st April 2024	Cashflow	At 31st March 2025
Net cash			
Cash at Bank and in Hand	85,960	15,804	101,764
Total	85,960	15,804	101,764

Notes to the accounts for the year ended 31st March 2025

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.
The charity constitutes a public benefit entity as defined by FRS 102.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 28 restricted funds.
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.
Further details of each fund are disclosed in note 14.
The charity receives grants on behalf of third party organisations as a custodian trustee as explained in the trustees report. These grants are not included in the Charity's Statement of Financial Activities but the amount of funds held at the year end is treated as funds held as custodian trustee in creditors.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.
The charity receives grants on behalf of third party organisations. These grants are removed from income and treated as creditors until such time as the third parties receive payment.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.
Governance costs and support costs relating to charitable activities have been apportioned based on type of expense.
The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

The costs of raising funds consists of activity costs, in line with funding conditions.

(h) Charitable Activities

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

Notes to the accounts for the year ended 31st March 2025

(i) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Motor Vehicles	25% on cost
Fixtures and Fittings	25% on cost

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

(k) Pensions
The charity operates a stakeholder pension scheme for its employees.
The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

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

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

(n) 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.

(o) Significant judgments and estimates
In the process of applying the entity's accounting policies management have not made any judgments that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(p) Funds held as custodian trustee
Funds are held on behalf of smaller charities and groups and are kept separate from the income and expenditure of the charity and are recorded in creditors for disclosure. In previous years this was recorded as restricted funds.

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).
Trustees Jane Chadfield and Leslie Chadfield are also involved with the Stirling Centre which is in receipt of funds from 4CT.
J Hillyard is involved with SPACE, a small group which is provided support and funding from 4CT Ltd, and expenses reimbursed for SPACE expenses and not as a Trustee.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Donations	4,613	2,900	7,513	-
	4,613	2,900	7,513	-

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Fee Income	15,114	-	15,114	47,808
Room Hire	133,461	-	133,461	141,670
Salary Recharges	-	-	-	285
Other Income	91,195	-	91,195	43,786
Restricted and unrestricted grants:				
Active Communities - Together Fund	-	-	-	2,900
Manchester Active	-	-	-	67,149
Manchester Active - Seated Exercise	300	-	300	-
Manchester Active - February Half-Term	-	-	-	5,100
Manchester Active - Easter	-	30,284	30,284	-
Manchester Active -SEND	-	16,915	16,915	-
Manchester Active - HAF SEND	-	3,583	3,583	-
Manchester Active - Summer SEND	-	92,562	92,562	108,011
Manchester Active - Summer 4CT	-	47,237	47,237	70,266
Manchester Active - Christmas	-	10,626	10,626	36,016
Manchester Active - Summer EMYPP	-	57,960	57,960	55,371
Manchester Active - October Half-Term	-	-	-	4,890
Manchester Active - Spring Break	-	2,474	2,474	5,320
Hate Crime Manchester	-	-	-	500
One Manchester	-	-	-	200
Our Manchester	75,000	-	75,000	-
National Lottery Fund	-	-	-	14,612
MCC - VCSE	-	-	-	53,420
Short Breaks - HAF SEND	-	1,500	1,500	-
Short Breaks - February Half-Term	-	2,500	2,500	-
Short Breaks - Konnect	-	-	-	6,037
Short Breaks - Fizz Konnect	-	12,844	12,844	11,192
Short Breaks - Saturday Clubs	-	96,127	96,127	87,257
Sub-total c/fwd	315,070	374,612	689,682	761,790

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025 £	Restricted Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Sub-total b/fwd	315,070	374,612	689,682	761,790
Short Breaks - Playschemes	-	7,222	7,222	11,395
Short Breaks - SPACE	-	11,141	11,141	2,779
Short Breaks - Summer	-	38,661	38,661	-
Hobins Fund	-	800	800	-
Young Manchester	-	4,160	4,160	-
Levenshulme Inspire	850	-	850	-
Manchester City Council	5,250	-	5,250	-
MCC - ACES	10,000	-	10,000	16,333
MCC - Child Friendly	1,500	-	1,500	-
MCC - East Manchester Youth and Play Partnership	-	-	-	17,332
MCC - Covid 19 CRF Community Hubs	-	-	-	13,590
MCC - Development	500	-	500	-
MCC - EMYPP Development	-	15,000	15,000	-
MCC - KCYPS	-	79,482	79,482	-
MCC - Play Day	250	-	250	-
MCC - Youth Services	-	4,167	4,167	79,413
MCC - Youth and Play	-	133,094	133,094	-
MCC - Sporting Edge	-	-	-	15,030
MCC - Stirling	1,500	-	1,500	7,500
MCC - Summer SEND	-	1,500	1,500	-
Peter Kershaw Fund	-	25,000	25,000	-
North Manchester General Hospital	9,000	-	9,000	-
National Lottery Fund - Million Hours	-	44,087	44,087	5,581
YPAC	-	822	822	-
Third Party Grants	-	23,785	23,785	39,416
	343,920	763,533	1,107,453	970,159

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Fee Income	47,808	-	47,808
Room Hire	141,670	-	141,670
Salary Recharges	285	-	285
Other Income	43,786	-	43,786
Restricted and unrestricted grants:			
Active Communities - Together Fund	2,900	-	2,900
Manchester Active	-	67,149	67,149
Manchester Active - February Half-Term	-	5,100	5,100
Manchester Active - Summer SEND	-	108,011	108,011
Manchester Active - Summer 4CT	-	70,266	70,266
Manchester Active - Christmas	-	36,016	36,016
Manchester Active - Summer EMYPP	-	55,371	55,371
Manchester Active - October Half-Term	-	4,890	4,890
Manchester Active - Spring Break	-	5,320	5,320
Hate Crime Manchester	500	-	500
One Manchester	200	-	200
National Lottery Fund	14,612	-	14,612
MCC - VCSE	53,420	-	53,420
Short Breaks - Konnect	-	6,037	6,037
Short Breaks - Fizz Konnect	-	11,192	11,192
Short Breaks - Saturday Clubs	-	87,257	87,257
Short Breaks - Playschemes	-	11,395	11,395
Short Breaks - SPACE	-	2,779	2,779
MCC - ACES	16,333	-	16,333
MCC - East Manchester Youth and Play Partnership	13,582	3,750	17,332
MCC - Covid 19 CRF Community Hubs	13,590	-	13,590
MCC - Youth Services	79,413	-	79,413
MCC - Sporting Edge	15,030	-	15,030
MCC - Stirling	7,500	-	7,500
National Lottery Fund - Million Hours	-	5,581	5,581
Third Party Grants	14,178	25,238	39,416
	464,807	505,352	970,159

Notes to the accounts for the year ended 31st March 2025

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Payroll Fees	195	-	195	540
Consultancy	20,209	-	20,209	13,343
	20,404	-	20,404	13,883

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Payroll Fees	540	-	540
Consultancy	13,343	-	13,343
	13,883	-	13,883

6. Expenditure

	Community Based Services	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
Expenditure on raising funds:			
Activities	192,897	192,897	197,194
	192,897	192,897	197,194
Expenditure on charitable activities:			
Employment Costs	472,269	472,269	440,394
External Staff Costs	744	744	1,623
Volunteer Expenses	252	252	-
Training	2,200	2,200	-
Security	8,483	8,483	9,006
Bank Charges	566	566	414
Travel Expenses	37	37	537
Bad Debts	272	272	(5,879)
Third Party Expenditure	236,950	236,950	137,801
Rates and Water	24,086	24,086	27,778
Heat and Light	113,647	113,647	91,241
Subscriptions	1,190	1,190	2,497
IT Maintenance	7,118	7,118	6,068
Cleaning	14,263	14,263	13,729
Telephone	15,274	15,274	21,545
Repairs and Maintenance	29,491	29,491	23,397
Insurance	19,407	19,407	15,630
Governance Costs	20,509	20,509	9,075
Post, Printing & Stationery	5,447	5,447	8,136
Depreciation	9,610	9,610	7,484
	981,815	981,815	810,476
	1,174,712	1,174,712	1,007,670

In third party expenditure there are grants pad out to other charities of £137,200 in line with the requirements of the restricted grants received, this included a grant to YPAC of £52,062, with the other grants being lower than £10,000 to other charities.

Notes to the accounts for the year ended 31st March 2025

6. Expenditure

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Restricted Funds	801,708	530,470
Unrestricted Funds	373,004	477,200
	1,174,712	1,007,670

7. Allocation of governance and support costs

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

	General Support	Governance	Total 2025	Basis of apportionment
Payroll Fees	6,053	-	6,053	type of expense
Audit Fees	-	9,000	9,000	type of expense
Accountancy Fees	-	2,160	2,160	type of expense
Accountancy Support	440	-	440	type of expense
Staff DBS Costs	2,856	-	2,856	type of expense
	9,349	11,160	20,509	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Payroll Fees	6,401	-	6,401	type of expense
Accountancy Fees	-	1,500	1,500	type of expense
Accountancy Support	492	-	492	type of expense
Staff DBS Costs	682	-	682	type of expense
	7,575	1,500	9,075	

8. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	442,797	417,537
Social Security Costs	27,102	20,632
Pension Costs	2,370	2,225
	472,269	440,394
Charitable activities	472,269	440,394
Support costs	-	-
	472,269	440,394

The average number of employees during the year was 51 (previous year: 56).
The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £59,308 (previous year: £57,970). No employee has benefits in excess of £60,000 (previous year: none).

9. Independent Examiner Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Audit fees	9,000	-
Independent examination fees	2,160	1,500
Other financial support	440	492
	11,600	1,992

Notes to the accounts for the year ended 31st March 2025

10. Tangible Fixed Assets

	Motor Vehicles	Computers	Fixtures and Fittings	Total
Cost	£	£	£	£
At 1 April 2024	-	35,895	81,980	117,875
Additions	8,500	-	-	8,500
At 31 March 2025	8,500	35,895	81,980	126,375
Depreciation				
At 1 April 2024	-	35,895	68,021	103,916
Charge for Year	2,125	-	7,485	9,610
At 31 March 2025	2,125	35,895	75,506	113,526
NET BOOK VALUE				
At 31 March 2025	6,375	-	6,474	12,849
At 31 March 2024	-	-	13,959	13,959

11. Analysis of debtors

	2025	2024
	£	£
Debtors	66,736	128,715
Prepayments	9,768	21,699
	76,504	150,414

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	48,254	46,595
Short-term compensated absences (holiday pay)	4,531	3,774
Other creditors and accruals	13,537	9,168
Funds held as custodian trustee	15,176	-
Deferred income	4,597	46,432
	86,095	105,969

At 31st March 2025 4CT Limited held funds as a custodian trustee on behalf of voluntary/not for profit organisations.

13. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2024	46,432
Amount released to income earned from charitable activities	(46,432)
Amount deferred in year	4,597
Balance at 31 March 2025	4,597

Notes to the accounts for the year ended 31st March 2025

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	101,271	368,937	(373,004)	(33,713)	63,491
Designated Funds	30,000	-	-	-	30,000
	131,271	368,937	(373,004)	(33,713)	93,491

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	152,451	478,690	(477,200)	(52,670)	101,271
Designated Funds	-	-	-	30,000	30,000
	152,451	478,690	(477,200)	(22,670)	131,271

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	the unrestricted funds of the charity
Designated Funds	for future redundancy and closure costs
Transfer between funds	this represents a recharge of central costs as allowed under the funding agreement

Notes to the accounts for the year ended 31st March 2025

14. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
National Lottery Fund - Million Hours	120	44,087	(57,307)	13,100	-
Manchester Active - Easter	-	30,284	(30,610)	326	-
Manchester Active -SEND	-	16,915	(18,307)	1,392	-
Manchester Active - HAF SEND	-	3,583	(5,033)	1,450	-
Manchester Active - Summer SEND	-	92,562	(86,187)	-	6,375
Manchester Active - Summer 4CT	-	47,237	(47,237)	-	-
Manchester Active - Christmas	-	10,626	(12,917)	2,291	-
Manchester Active - Summer EMYPP	-	57,960	(57,960)	-	-
Manchester Active - Spring Break	-	2,474	(2,474)	-	-
Short Breaks - HAF SEND	-	1,500	(1,500)	-	-
Short Breaks - February Half-Term	-	2,500	(6,550)	4,050	-
Short Breaks - Fizz Konnect	-	12,844	(14,187)	1,343	-
Short Breaks - Saturday Clubs	-	96,127	(99,151)	3,024	-
Short Breaks - Playschemes	-	7,222	(7,222)	-	-
Short Breaks - SPACE	-	11,141	(11,201)	60	-
Short Breaks - Summer	-	38,661	(38,661)	-	-
Hobins Fund	-	800	(800)	-	-
Young Manchester	-	4,160	(4,160)	-	-
MCC - EMYPP Development	-	15,000	(15,000)	-	-
MCC - KCYPS	-	79,482	(79,482)	-	-
MCC - Youth Services	-	4,167	(4,217)	50	-
MCC - Youth and Play	-	133,094	(129,364)	-	3,730
MCC - Summer SEND	-	1,500	(1,500)	-	-
Peter Kershaw Fund	-	25,000	(31,116)	6,116	-
YPAC	-	822	(1,333)	511	-
Third Party Grants	6,198	23,785	(29,983)	-	-
Restricted Donations	-	2,900	(2,900)	-	-
MCC - Cycle Project	6,775	-	(5,349)	-	1,426
	13,093	766,433	(801,708)	33,713	11,531

Notes to the accounts for the year ended 31st March 2025

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Manchester Active	6,517	67,149	(73,884)	218	-
Manchester Active - February Half-Term	-	5,100	(5,100)	-	-
Manchester Active - Summer SEND	-	108,011	(108,011)	-	-
Manchester Active - Summer 4CT	-	70,266	(70,266)	-	-
Manchester Active - Christmas	-	36,016	(37,140)	1,124	-
Manchester Active - Summer EMYPP	-	55,371	(55,371)	-	-
Manchester Active - October Half-Term	-	4,890	(4,890)	-	-
Manchester Active - Spring Break	-	5,320	(5,320)	-	-
Short Breaks - Konnect	-	6,037	(6,037)	-	-
Short Breaks - Fizz Konnect	-	11,192	(11,732)	540	-
Short Breaks - Saturday Clubs	-	87,257	(87,257)	-	-
Short Breaks - Playschemes	-	11,395	(11,395)	-	-
Short Breaks - SPACE	-	2,779	(6,742)	3,963	-
MCC - East Manchester Youth and Play Partnership	-	3,750	(3,750)	-	-
National Lottery Fund - Million Hours	-	5,581	(5,461)	-	120
Third Party Grants	-	25,238	(35,865)	16,825	6,198
MCC - Cycle Project	9,024	-	(2,249)	-	6,775
	15,541	505,352	(530,470)	22,670	13,093

Notes to the accounts for the year ended 31st March 2025

14. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
National Lottery Fund - Million Hours	for additional youth activities in Newton Heath
Manchester Active - Easter	for provision of universal holiday Playschemes for children on benefit related free school meals
Manchester Active -SEND	for provision of holiday activities for children with SEND
Manchester Active - HAF SEND	for provision of holiday activities for children with SEND
Manchester Active - Summer SEND	for provision of holiday activities for children with SEND
Manchester Active - Summer 4CT	for provision of universal holiday (Playschemes) for children on benefit related free school meals
Manchester Active - Christmas	for provision of universal holiday (Playschemes) for children on benefit related free school meals
Manchester Active - Summer EMYPP	for provision of universal holiday (Playschemes) for children on benefit related free school meals
Manchester Active - Spring Break	for provision of universal holiday (Playschemes) for children on benefit related free school meals
Short Breaks - HAF SEND	for provision of holiday activities for children with SEND
Short Breaks - February Half-Term	for provision of universal holiday (Playschemes) for children
Short Breaks - Fizz Konnect	For provision of youth clubs for young people with SEND
Short Breaks - Saturday Clubs	To provide respite activities for children with SEND
Short Breaks - Playschemes	for provision of a holiday playscheme for children with SEND
Short Breaks - SPACE	For SPACE to provide support work in North and East Manchester
Short Breaks - Summer	for holiday activities (Playschemes)
Hobins Fund	For Young Peoples refurbishment of Stirling centre
Young Manchester	For Organisational development work in Cheetham Hill
MCC - EMYPP Development	For developmental work for youthwork agencies in east Manchester
MCC - KCYPS	For detached youthwork across Miles Platting, Newton Heath, Clayton and Openshaw
MCC - Youth Services	for youth and play core activities
MCC - Youth and Play	for youth and play core activities
MCC - Summer SEND	for provision of holiday activities for children with SEND
Peter Kershaw Fund	to fund a Family support worker post
YPAC	for youth and play core activities
Third Party Grants	Grants where 4CT has received grants for other charities, organisations or groups
Restricted Donations	for third parties
MCC - Cycle Project	for the cycle project

Notes to the accounts for the year ended 31st March 2025

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	4,720	-	8,129	12,849
Cash at bank and in hand	60,391	30,000	11,373	101,764
Other net current assets/(liabilities)	(1,620)	-	(7,971)	(9,591)
Total	63,491	30,000	11,531	105,022

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	10,840	-	3,119	13,959
Cash at bank and in hand	74,336	30,000	(18,376)	85,960
Other net current assets/(liabilities)	16,095	-	28,350	44,445
Total	101,271	30,000	13,093	144,364

16. Financial Instruments

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

17. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases 2025	Equipment Leases 2024
	£	£
Payable within one year	3,469	3,469
Payable between 2 and five years	2,866	6,335

4CT LIMITED

England & Wales - Charity number 1120417

Accounts

4CT LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 1120417
Company Registration No: 04750811

4CT LIMITED

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4CT LIMITED

Report of the trustees for the year ended 31st March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Objectives and activities

1. The charity's objects ("Objects") are specifically restricted to the following:

   (a) To promote the benefit of the inhabitants of Greater Manchester (hereinafter called the 'area of benefit' by associating the local authorities, voluntary organisations, other agencies and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure-time occupation with the object of improving the conditions of life of the said inhabitants, and

   (b) The promotion of the voluntary sector for the benefit of the public.

   For the purpose of this object, the voluntary sector means charities and voluntary sector organisations as follows:
   Charities are organisations established for exclusively charitable purposes in accordance with the law of England and Wales; Voluntary organisations are independent organisations, which are established for purposes that add value to the community as a whole or significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory authorities.

4CT's main work is across 4 key themes:

1. Developing facilities

4CT Managed Community Facilities

- The Grange, in Beswick, open for 19 years as a multi-purpose community venue
- Sporting Edge, in Openshaw, a youth and community sports centre opened in 2008
- Broadhurst Community Centre, operated since 2018
- From 1/4/23 we will operate the Stirling Centre in Newton Heath

Other Centres

- Other centres – supporting centres in other areas such as Gorton and Newton Heath, offering support, interim management and development of other centres, working with these centres to jointly develop sustainable facilities with robust policies and procedures, delivering the best possible services for local service users and helping to co-ordinate local networks and partnerships.

- Our CEO also acts as the partnership Director for Levenshulme Inspire Centre and we collaborate on joint work such as the Holiday Activity Fund.

2. **Building Capacity**

   A broad term for the work we do to support other community organisations, this can be anything from handling a small grant for a local group, organising DBS checks for staff or volunteers or more formal consultancy work where a group pays for 4CT expertise to help with a particular issue.

3. **Valuing Children and Young People**

   Children and Young People with Disabilities

   - 1 club for young adults per week (aged 18-25)
   - 4 clubs for children and young people providing short breaks (10-17 year olds)
   - 6 Saturday clubs for children and young people (4-10 year olds)
   - Holiday playschemes (6-12 year olds)

   Youth and Play

   - 4CT continues to be a lead agency for the East Manchester Youth and Play Partnership, this includes holding the funding for 5 other groups and working collaboratively with a wide range of groups. We completed the first two year contract for the Partnership in March 2020 and are pleased to report a further contract for 2023-24 and 2024-25.
   - 4CT also ran playschemes in East Manchester and co-ordinated a wider HAF programme for 6 agencies and a citywide SEND programme

4. **Delivering Services**

   From dancing and table tennis, lunch clubs and cost of living support we deliver a range of activity in and around our centres to support local communities.

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

The charity furthers its charitable purposes for the public benefit through 4CT delivers a wide range of services and activities that contribute to improved quality of life for participants and improve the wider area. Examples of community benefit achieved by 4CT include free access to services such as computers and sports services through the facilities we manage access to positive diversionary activities for children and young people through our youth and play programmes and wider community benefit of reduced nuisance and anti-social behaviour.

4CT produced an impact report in September 2024 that summarised all the work we had undertaken during the summer school holiday periods. We continue to respond to support communities after the Covid pandemic and during the cost of living crisis.

Financial review

We were unable to add to our reserves due to a reduction in core funding combined with increased costs in this financial year. We will continue to explore a diverse range of income generating activities.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in the current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £101,271 of which £90,431 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

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

Risk management

The business continuity plan was updated in April 2023 and all policies and procedures are reviewed against our policy schedule. Health and safety and safeguarding incidents are reported to the Board and our Quality Policy and conduct monthly quality audit. Procedures are in place to establish compliance with legislation and good practice.

Plans for Future Periods

4CT will produce a business plan for 2025-28 in the coming months.

Structure, governance and management

4CT Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2012. 4CT was established in 2005 and registered as a charity in August 2007. We continue to recruit new trustees that add to our existing skills, knowledge and experience.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

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

Reference and administrative information

Charity Name: 4CT Limited
Charity Number: 1120417
Company Registration Number: 04750811

Directors and trustees

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

Key management personnel: Trustees and Directors

Susan Brookes Treasurer
Jane Chadfield
Leslie Chadfield
David Iredale Chair of Trustees
Claire Evans Company Secretary

Chief Executive

Claire Evans

Registered Office

The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Independent Examiners

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

Bankers
The Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

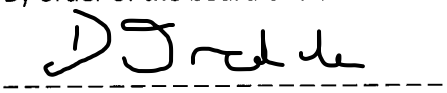
Trustees responsibilities in relation to the financial statements
The charity trustees (who are also the directors of 4CT Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees



David Iredale
Chair

Date: 10th December 2024

Independent examiner's report to the trustees of 4CT LIMITED

I report on the accounts of the company for the year ended 31st March 2024, which are set out on pages 7 to 22.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

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

Date: 10th December 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations and legacies	(3)	-	-	-	-
Charitable Activities	(4)	464,807	505,352	970,159	875,542
Other Trading Activities	(5)	13,883	-	13,883	64,902
Total		478,690	505,352	984,042	940,444
Expenditure on:					
Raising Funds	(6)	197,194		197,194	202,581
Charitable Activities	(6)	280,006	530,470	810,476	788,981
Other	(6)	-	-	-	1,941
Total		477,200	530,470	1,007,670	993,503
Net income/(expenditure)		1,490	(25,118)	(23,628)	(53,059)
Transfers between funds	(15)	(22,670)	22,670	-	-
Net movement in funds		(21,180)	(2,448)	(23,628)	(53,059)
Reconciliation of funds					
Total funds brought forward	(15)	152,451	15,541	167,992	221,051
Total funds carried forward	(15)	131,271	13,093	144,364	167,992

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

The income and expenditure for the comparative year have been restated to reflect the grants received on behalf of third parties. These grants should not have been included in either 4CT income or expenditure. The net income/expenditure remains unchanged.

The notes on pages 8 to 18 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company registration number: 04750811

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	13,959	12,147
Total fixed assets		13,959	12,147
Current assets:			
Debtors	(13)	150,414	177,048
Cash at Bank & in Hand		85,960	173,564
Total current assets		236,374	350,612
Liabilities:			
Creditors: Amounts falling due within one year	(14)	105,969	194,767
Net current assets or liabilities		130,405	155,845
Total assets less current liabilities		144,364	167,992
Total net assets or liabilities		144,364	167,992
The funds of the charity:			
Restricted income funds	(15)	13,093	15,541
Unrestricted income funds	(15)	131,271	152,451
Total charity funds		144,364	167,992

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 10th December 2024

D Iredale

David Iredale Chair

The notes on pages 8 to 18 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2024

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

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Net movement in funds	(23,628)	(53,059)
Add back depreciation	7,484	4,968
Decrease/(increase) in debtors	26,634	(10,036)
Increase/(decrease) in creditors	(88,798)	(42,654)
Net cash used in operating activities	(78,308)	(100,781)
Cash flows from investment activities:		
Purchase of fixed assets	(9,296)	(7,299)
Net cash provided by investing activities	(9,296)	(7,299)
Increase/(decrease) in cash and cash equivalents during the year	(87,604)	(108,080)
Cash and cash equivalents brought forward	173,564	281,644
Cash and cash equivalents carried forward	**85,960**	**173,564**

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 17 restricted funds.

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

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

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

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

The charity receives grants on behalf of third party organisations. These grants are removed from income and treated as creditors until such time as the third parties receive payment.

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

The costs of raising funds consists of activities, marketing and DBS costs.

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	25% on cost

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

(k) Pensions
The charity operates a stakeholder pension scheme for its employees.
The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

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

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

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).
Trustees Jane Chadfield and Leslie Chadfield are also involved with the Stirling Centre which is in receipt of funds from 4CT.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Donations	-	-	-
	-	-	-

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	£	£	£	£
Fee Income	47,808	-	47,808	122,152
Room Hire	141,670	-	141,670	70,264
Salary Recharges	285	-	285	2,788
Other Income	43,786	-	43,786	18,262
Restricted and unrestricted grants:				
Manchester Youth Zone - Broadhurst Youth	-		-	6,000
Active Communities - Together Fund	2,900	-	2,900	-
Manchester Active	-	67,149	67,149	90,621
Manchester Active - February Half-Term	-	5,100	5,100	19,616
Manchester Active - Summer SEND	-	108,011	108,011	-
Manchester Active - Summer 4CT	-	70,266	70,266	-
Manchester Active - Christmas	-	36,016	36,016	38,530
Manchester Active - Summer EMYPP	-	55,371	55,371	-
Manchester Active - October Half-Term	-	4,890	4,890	-
Manchester Active - Spring Break	-	5,320	5,320	-
GM NHS MHS Buzz Health & Wellbeing	-	-	-	955
Hate Crime Manchester	500	-	500	-
One Manchester	200	-	200	-
Young Manchester	-	-	-	43,882
National Lottery Fund	14,612	-	14,612	-
NHS Manchester ICB (formerly CCG) VCSE	-	-	-	5,300
MCC - VCSE	53,420	-	53,420	74,942
Short Breaks - Konnect	-	6,037	6,037	8,174
Short Breaks - Fizz Konnect	-	11,192	11,192	6,729
Short Breaks - Saturday Clubs	-	87,257	87,257	82,072
Sub-total c/fwd	305,181	456,609	761,790	590,287

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Sub-total b/fwd	305,181	456,609	761,790	590,287
Short Breaks - Summer SEND			-	9,401
Short Breaks - Playschemes	-	11,395	11,395	-
Short Breaks - SPACE	-	2,779	2,779	-
Southway Housing	-	-	-	1,500
BBC Children in Need	-	-	-	10,106
Eden Group	-	-	-	235
Street Games UK	-	-	-	12,034
Sported Foundation	-	-	-	500
MCC - 1000 Days	-	-	-	8,333
MCC - ACES	16,333	-	16,333	20,000
NHS Manchester CCG - ACES	-	-	-	3,667
NHS Manchester CCG - Coalition of Kindness	-	-	-	650
MCC - East Manchester Youth and Play Partnership	13,582	3,750	17,332	25,518
MCC - Broadhurst 1000 Days	-	-	-	4,167
MCC - Covid 19 CRF Community Hubs	13,590	-	13,590	26,010
MCC - Covid Impact Fund	-	-	-	10,000
MCC - Cycle Project	-	-	-	12,126
MCC - Youth Services	79,413	-	79,413	76,750
MCC - Mustard Tree	-	-	-	500
MCC - Sporting Edge	15,030	-	15,030	-
MCC - Stirling	7,500	-	7,500	-
MCC - Youth Investment Panel	-	-	-	21,250
MCC - NIF	-	-	-	3,250
National Lottery Fund - Million Hours	-	5,581	5,581	-
Youth Bank	-	-	-	717
Third Party Grants	14,178	25,238	39,416	38,541
	464,807	505,352	970,159	875,542

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023
	£	£	£
Fee Income	122,152	-	122,152
Room Hire	70,264	-	70,264
Salary Recharges	2,788	-	2,788
Other Income	18,262	-	18,262
Restricted and unrestricted grants:			
Manchester Youth Zone - Broadhurst Youth	-	6,000	6,000
Manchester Active	1,000	89,621	90,621
Manchester Active - February Half-Term	-	19,616	19,616
Manchester Active - Christmas	-	38,530	38,530
GM NHS MHS Buzz Health & Wellbeing	955	-	955
Young Manchester	34,782	9,100	43,882
NHS Manchester ICB (formerly CCG) VCSE	-	5,300	5,300
MCC - VCS	74,942	-	74,942
Short Breaks - Konnect	-	8,174	8,174
Short Breaks - Fizz Konnect	-	6,729	6,729
Short Breaks - Saturday Clubs	-	82,072	82,072
Short Breaks - Summer SEND	-	9,401	9,401
Southway Housing	1,500	-	1,500
BBC Children in Need	-	10,106	10,106
Eden Group	235	-	235
Street Games UK	-	12,034	12,034
Sported Foundation	500	-	500
MCC - 1000 Days	-	8,333	8,333
MCC - ACES	20,000	-	20,000
NHS Manchester CCG - ACES	3,667	-	3,667
NHS Manchester CCG - Coalition of Kindness	650	-	650
MCC - East Manchester Youth and Play Partnership	-	25,518	25,518
MCC - Broadhurst 1000 Days	4,167	-	4,167
MCC - Covid 19 CRF Community Hubs	-	26,010	26,010
MCC - Covid Impact Fund	-	10,000	10,000
MCC - Cycle Project	-	12,126	12,126
MCC - Youth Services	76,750	-	76,750
MCC - Mustard Tree	500	-	500
MCC - Youth Investment Panel	21,250	-	21,250
MCC - NIF	-	3,250	3,250
Youth Bank	717	-	717
Third Party Grants	-	38,541	38,541
	455,081	420,461	875,542

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	£	£	£	£
Payroll Fees	540	-	540	670
Consultancy	13,343	-	13,343	64,232
	13,883	-	13,883	64,902

Previous reporting period

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023
	£	£	£
Payroll Fees	670	-	670
Consultancy	64,232	-	64,232
	64,902	-	64,902

6. Expenditure

	Community Based Services	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£	£
Expenditure on raising funds:			
Activities	197,194	197,194	202,581
	197,194	197,194	202,581
Expenditure on charitable activities:			
Employment Costs	440,394	440,394	401,021
Employment Costs - Ladybarn	-	-	8,649
External Staff Costs	1,623	1,623	3,948
Volunteer Expenses	-	-	294
Training	-	-	1,610
Security	9,006	9,006	10,788
Bank Charges	414	414	337
Travel Expenses	537	537	80
Bad Debts	(5,879)	(5,879)	(5,026)
Third Party Expenditure	137,801	137,801	147,024
Rates and Water	27,778	27,778	27,139
Heat and Light	91,241	91,241	85,667
Subscriptions	2,497	2,497	5,254
IT Maintenance	6,068	6,068	7,090
Cleaning	13,729	13,729	12,189
Telephone	21,545	21,545	16,625
Repairs and Maintenance	23,397	23,397	28,283
Insurance	15,630	15,630	13,302
Governance Costs	9,075	9,075	12,493
Post, Printing & Stationery	8,136	8,136	7,246
Depreciation	7,484	7,484	4,968
	810,476	810,476	788,981
Other expenditure:			
Miscellaneous	-	-	1,941
	-	-	1,941
	1,007,670	1,007,670	993,503

6. Expenditure

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Restricted Funds	530,470	417,805
Unrestricted Funds	477,200	575,698
	1,007,670	993,503

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2024	Basis of apportionment
Payroll Fees	6,401	-	6,401	type of expense
Accountancy Fees	-	1,500	1,500	type of expense
Accountancy Support	492	-	492	type of expense
Staff DBS Costs	682	-	682	type of expense
	7,575	1,500	9,075	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Payroll Fees	5,403	-	5,403	type of expense
Consultancy Fees	2,470	-	2,470	type of expense
Accountancy Fees	-	2,520	2,520	type of expense
Accountancy Support	332	-	332	type of expense
Staff DBS Costs	1,768	-	1,768	type of expense
	9,973	2,520	12,493	

9. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	417,537	380,484
Redundancy	-	-
Social Security Costs	20,632	18,797
Pension Costs	2,225	1,740
	440,394	401,021
Charitable activities	440,394	401,021
Support costs	-	-
	440,394	401,021

The average number of employees during the year was 56 (previous year: 54).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £57,970 (previous year: £55,268). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	1,500	2,520
Other financial support	492	332
	1,992	2,852

11. Tangible Fixed Assets

	Computers	Fixtures and Fittings	Total
Cost	£	£	£
At 1 April 2023	35,895	72,684	108,579
Additions	-	9,296	9,296
At 31 March 2024	35,895	81,980	117,875
Depreciation			
At 1 April 2023	35,895	60,537	96,432
Charge for Year	-	7,484	7,484
At 31 March 2024	35,895	68,021	103,916
NET BOOK VALUE			
At 31 March 2024	-	13,959	13,959
At 31 March 2023	-	12,147	12,147

12. Analysis of debtors

	2024	2023
	£	£
Debtors	128,715	145,887
Prepayments	21,699	31,161
	150,414	177,048

Debtors and prepayments related to restricted funds £39,140 (2023: £115,079) and unrestricted funds £111,274 (2023: £61,969).

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	46,595	43,117
Short-term compensated absences (holiday pay)	3,774	3,426
Other creditors and accruals	9,168	3,032
Deferred income	46,432	145,192
	105,969	194,767

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2023	145,192
Amount released to income earned from charitable activities	(145,192)
Amount deferred in year	46,432
Balance at 31 March 2024	46,432

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	152,451	478,690	(477,200)	(52,670)	101,271
Designated Funds	-	-	-	30,000	30,000
	152,451	478,690	(477,200)	(22,670)	131,271

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	216,783	519,983	(575,698)	(8,617)	152,451
	216,783	519,983	(575,698)	(8,617)	152,451

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Manchester Active	6,517	67,149	(73,884)	218	-
Manchester Active - February Half-Term	-	5,100	(5,100)	-	-
Manchester Active - Summer SEND	-	108,011	(108,011)	-	-
Manchester Active - Summer 4CT	-	70,266	(70,266)	-	-
Manchester Active - Christmas	-	36,016	(37,140)	1,124	-
Manchester Active - Summer EMYPP	-	55,371	(55,371)	-	-
Manchester Active - October Half-Term	-	4,890	(4,890)	-	-
Manchester Active - Spring Break	-	5,320	(5,320)	-	-
Short Breaks - Konnect	-	6,037	(6,037)	-	-
Short Breaks - Fizz Konnect	-	11,192	(11,732)	540	-
Short Breaks - Saturday Clubs	-	87,257	(87,257)	-	-
Short Breaks - Playschemes	-	11,395	(11,395)	-	-
Short Breaks - SPACE	-	2,779	(6,742)	3,963	-
MCC - East Manchester Youth and Play Partnership	-	3,750	(3,750)	-	-
National Lottery Fund - Million Hours	-	5,581	(5,461)	-	120
Third Party Grants	-	25,238	(35,865)	16,825	6,198
MCC - Cycle Project	9,024	-	(2,249)	-	6,775
	15,541	505,352	(530,470)	22,670	13,093

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Manchester Youth Zone - Broadhurst Youth	-	6,000	(6,995)	995	-
Manchester Active	-	89,621	(83,104)		6,517
Manchester Active - February Half-Term	-	19,616	(19,616)	-	-
Manchester Active - Christmas	-	38,530	(38,530)	-	-
Young Manchester	-	9,100	(9,100)	-	-
NHS Manchester ICB (formerly CCG) VCSE	-	5,300	(5,300)	-	-
GMMH Manchester Wellbeing Fund	1,405	-	(1,405)	-	-
GMMH Third Party	1,280	-	(1,280)	-	-
GMMH Generation Project	(333)	-	-	333	-
Short Breaks - Konnect	-	8,174	(10,157)	1,983	-
Short Breaks - Fizz Konnect	-	6,729	(8,861)	2,132	-
Short Breaks - Saturday Clubs	-	82,072	(83,772)	1,700	-
Short Breaks - Summer SEND	-	9,401	(9,401)	-	-
BBC Children in Need	-	10,106	(10,106)	-	-
Street Games UK	-	12,034	(12,034)	-	-
MCC - 1000 Days	-	8,333	(8,372)	39	-
MCC - East Manchester Youth and Play Partnership	-	25,518	(25,518)	-	-
MCC - Covid 19 CRF Community Hubs	-	26,010	(26,010)	-	-
MCC - Covid Impact Fund	-	10,000	(10,000)	-	-
MCC - Cycle Project	-	12,126	(3,102)	-	9,024
MCC - NIF	-	3,250	(3,250)	-	-
Third Party Grants	1,916	38,541	(41,892)	1,435	-
	4,268	420,461	(417,805)	8,617	15,541

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Manchester Active	for holiday activities (Playschemes)
Manchester Active - February Half-Term	for holiday activities (Playschemes)
Manchester Active - Summer SEND	for holiday activities (Playschemes)
Manchester Active - Summer 4CT	for holiday activities (Playschemes)
Manchester Active - Christmas	for holiday activities (Playschemes)
Manchester Active - Summer EMYPP	for holiday activities (Playschemes)
Manchester Active - October Half-Term	for holiday activities (Playschemes)
Manchester Active - Spring Break	for holiday activities (Playschemes)
Short Breaks - Konnect	for out of school activities for families with children with SEND
Short Breaks - Fizz Konnect	for out of school activities for families with children with SEND
Short Breaks - Saturday Clubs	for out of school activities for families with children with SEND
Short Breaks - Playschemes	for out of school activities for families with children with SEND
Short Breaks - SPACE	for out of school activities for families with children with SEND
MCC - East Manchester Youth and Play Partnership	for youth and play core activities
National Lottery Fund - Million Hours	for additional youth activities
Third Party Grants	for grants for third parties
MCC - Cycle Project	for the cycle project

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	10,840	-	3,119	13,959
Cash at bank and in hand	74,336	30,000	(18,376)	85,960
Other net current assets/(liabilities)	16,095	-	28,350	44,445
Total	101,271	30,000	13,093	144,364

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	7,872	-	4,275	12,147
Cash at bank and in hand	234,544	-	(60,980)	173,564
Other net current assets/(liabilities)	(89,965)	-	72,246	(17,719)
Total	152,451	-	15,541	167,992

17. Financial Instruments

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

18. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases 2024	Equipment Leases 2023
	£	£
Payable within one year	3,469	4,613
Payable between 2 and five years	6,335	8,884

4CT LIMITED

England & Wales - Charity number 1120417

Accounts

4CT LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 1120417
Company Registration No: 04750811

4CT LIMITED

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4CT LIMITED

Report of the trustees for the year ended 31st March 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Objectives and activities

1. The charity's objects ("Objects") are specifically restricted to the following:

   (a) To promote the benefit of the inhabitants of Greater Manchester (hereinafter called the 'area of benefit' by associating the local authorities, voluntary organisations, other agencies and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure-time occupation with the object of improving the conditions of life of the said inhabitants, and

   (b) The promotion of the voluntary sector for the benefit of the public.

   For the purpose of this object, the voluntary sector means charities and voluntary sector organisations as follows:
   Charities are organisations established for exclusively charitable purposes in accordance with the law of England and Wales; Voluntary organisations are independent organisations, which are established for purposes that add value to the community as a whole or significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory authorities.

4CT's main work is across 4 key themes:

1. Developing facilities

4CT Managed Community Facilities

- The Grange, in Beswick, open for 18 years as a multi-purpose community venue
- Sporting Edge, in Openshaw, a youth and community sports centre opened in 2008
- Broadhurst Community Centre, operated since 2018
- From 1/4/23 we will operate the Stirling Centre in Newton Heath

Other Centres

- Other centres – supporting centres in other areas such as Gorton and Newton Heath, offering support, interim management and development of other centres, working with these centres to jointly develop sustainable facilities with robust policies and procedures, delivering the best possible services for local service users and helping to co-ordinate local networks and partnerships.

- Our CEO also acts as the partnership Director for Levenshulme Inspire Centre and we collaborate on joint work such as the Holiday Activity Fund.

2. **Building Capacity**
   A broad term for the work we do to support other community organisations, this can be anything from handling a small grant for a local group, organising DBS checks for staff or volunteers or more formal consultancy work where a group pays for 4CT expertise to help with a particular issue.

3. **Valuing Children and Young People**
   Children and Young People with Disabilities
   - 1 club for young adults per week (aged 18-25)
   - 4 clubs for children and young people providing short breaks (10-17 year olds)
   - 6 Saturday clubs for children and young people (4-10 year olds)
   - Holiday playschemes (6-12 year olds)

   Youth and Play
   - 4CT continues to be the lead agency for the East Manchester Youth and Play Partnership, this includes holding the funding for 11 other groups and co-ordinating the delivery of 40 sessions of activity per week. We completed the first two year contract for the Partnership in March 2020 and are pleased to report a further two year contract for 2020-22.
   - 4CT also ran playschemes in East Manchester.

4. **Delivering Services**
   From dancing and table tennis, lunch clubs and cost of living support we deliver a range of activity in and around our centres to support local communities.

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

The charity furthers its charitable purposes for the public benefit through 4CT delivers a wide range of services and activities that contribute to improved quality of life for participants and improve the wider area. Examples of community benefit achieved by 4CT include free access to services such as computers and sports services through the facilities we manage access to positive diversionary activities for children and young people through our youth and play programmes and wider community benefit of reduced nuisance and anti-social behaviour.

4CT produced an impact report in September 2023 that summarised all the work we had undertaken during the summer school holiday periods. We continue to respond to support communities after the Covid pandemic and during the cost of living crisis.

Financial review

We were unable to add to our reserves due to a reduction in core funding combined with increased costs in this financial year. We will continue to explore a diverse range of income generating activities.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in the current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £152,451 of which £144,579 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

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

Risk management

The business continuity plan was updated in April 2021 and all policies and procedures are reviewed against our policy schedule. Health and safety and safeguarding incidents are reported to the Board and our Quality Policy and conduct monthly quality audit. Procedures are in place to establish compliance with legislation and good practice.

Plans for Future Periods

4CT is currently updating its business plan.

Structure, governance and management

4CT Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2012. 4CT was established in 2005 and registered as a charity in August 2007. We continue to recruit new trustees that add to our existing skills, knowledge and experience.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

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

Reference and administrative information

Charity Name: 4CT Limited
Charity Number: 1120417
Company Registration Number: 04750811

Directors and trustees

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

Key management personnel: Trustees and Directors

Susan Brookes Treasurer
Thomas Flower Tom passed away in December 2022 – our condolences to his wife Sarah and his wider family – he is much missed by his friends and colleagues.
Jane Chadfield
Leslie Chadfield
David Iredale Chair of Trustees
Claire Evans Company Secretary

Chief Executive

Claire Evans

Registered Office

The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Independent Examiners

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

Bankers

The Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of 4CT Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees

_____

David Iredale
Chair

Date: 6th December 2023

Independent examiner's report to the trustees of 4CT LIMITED

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 8 to 23.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

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

Date: 6th December 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Income from:					
Donations and legacies	(3)	-	-	-	-
Charitable Activities	(4)	455,081	420,461	875,542	940,505
Other Trading Activities	(5)	64,902	-	64,902	14,953
Total		519,983	420,461	940,444	955,458
Expenditure on:					
Raising Funds	(6)	-	202,581	202,581	175,581
Charitable Activities	(6)	573,757	215,224	788,981	708,360
Other	(6)	1,941	-	1,941	317
Total		575,698	417,805	993,503	884,258
Net income/(expenditure)		(55,715)	2,656	(53,059)	71,200
Transfers between funds	(15)	(8,617)	8,617	-	-
Net movement in funds		(64,332)	11,273	(53,059)	71,200
Reconciliation of funds					
Total funds brought forward	(15)	216,783	4,268	221,051	149,851
Total funds carried forward	(15)	152,451	15,541	167,992	221,051

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

The income and expenditure for the comparative year have been restated to reflect the grants received on behalf of third parties. These grants should not have been included in either 4CT income or expenditure. The net income/expenditure remains unchanged.

The notes on pages 9 to 19 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

Company registration number: 04750811

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	12,147	9,816
Total fixed assets		12,147	9,816
Current assets:			
Debtors	(13)	177,048	167,012
Cash at Bank & in Hand		173,564	281,644
Total current assets		350,612	448,656
Liabilities:			
Creditors: Amounts falling due within one year	(14)	194,767	237,421
Net current assets or liabilities		155,845	211,235
Total assets less current liabilities		167,992	221,051
Total net assets or liabilities		167,992	221,051
The funds of the charity:			
Restricted income funds	(15)	15,541	4,268
Unrestricted income funds	(15)	152,451	216,783
Total charity funds		167,992	221,051

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 6th December 2023

_____ David Iredale Chair

The notes on pages 9 to 19 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

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

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Net movement in funds	(53,059)	71,200
Add back depreciation	4,968	4,249
Decrease/(increase) in debtors	(10,036)	(3,694)
Increase/(decrease) in creditors	(42,654)	30,472
Net cash used in operating activities	(100,781)	102,227
Cash flows from investment activities:		
Purchase of fixed assets	(7,299)	(13,154)
Net cash provided by investing activities	(7,299)	(13,154)
Increase/(decrease) in cash and cash equivalents during the year	(108,080)	89,073
Cash and cash equivalents brought forward	281,644	192,571
Cash and cash equivalents carried forward	**173,564**	**281,644**

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.
The charity constitutes a public benefit entity as defined by FRS 102.
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 22 restricted funds.
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.
Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.
The charity receives grants on behalf of third party organisations. These grants are removed from income and treated as creditors until such time as the third parties receive payment.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.
Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of activities, marketing and DBS costs.

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation

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

Computers	33.33% on cost
Fixtures and Fittings	25% on cost

(j) Realised gains and losses

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

(k) Pensions

The charity operates a stakeholder pension scheme for its employees.
The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).
Trustees Jane Chadfield and Leslie Chadfield are also involved with the Stirling Centre which is in receipt of funds from 4CT.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Donations	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Donations	-	-	-
	-	-	-

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
Fee Income	122,152	-	122,152	53,440
Room Hire	70,264	-	70,264	182,356
Salary Recharges	2,788	-	2,788	7,941
Other Income	18,262	-	18,262	50,299
Restricted and unrestricted grants:				
Manchester Youth Zone	-	-	-	9,500
Manchester Youth Zone - Broadhurst Youth	-	6,000	6,000	-
Manchester Youth Zone - Christmas North	-	-	-	1,600
Manchester Youth Zone - Easter North	-	-	-	4,474
Manchester Youth Zone - Summer North	-	-	-	12,800
Manchester Youth Zone - Young Manchester	-	-	-	2,000
MCC - HAF Easter	-	-	-	12,370
Miscellaneous Grants		-	-	1,500
MCC - Our Manchester MIF	-	-	-	17,000
Manchester Active	1,000	89,621	90,621	15,000
Manchester Active - February Half-Term	-	19,616	19,616	6,614
Manchester Active - Christmas	-	38,530	38,530	30,195
Manchester Active - Christmas SEND	-	-	-	12,000
HMRC CVJRS	-	-	-	3,683
Boys and Girls Club	-	-	-	9,448
GM NHS MHS Buzz Health & Wellbeing	955	-	955	750
GM NHS MHS Manchester Wellbeing Fund	-	-	-	1,070
City in the Community	-	-	-	2,500
Our Manchester	-	-	-	74,944
Young Manchester	34,782	9,100	43,882	91,750
Young Manchester - KCYPS	-	-	-	14,747
Young Manchester - 1000 Days East	-	-	-	37,500
Young Manchester - MCR Active	-	-	-	15,000
N-Gage - Ladybarn Youth	-	-	-	4,500
NHS Manchester ICB (formerly CCG) VCSE Capacity Building	-	5,300	5,300	6,250
MCC - KCYPS	-	-	-	29,497
MCC - VCS	74,942	-	74,942	-
GMMH	-	-	-	570
GMMH Manchester Wellbeing Fund	-	-	-	1,405
GMMH Third Party	-	-	-	600
GMMH Generation Project	-	-	-	250
Short Breaks - Konnect	-	8,174	8,174	18,470
Short Breaks - Fizz Konnect	-	6,729	6,729	-
Short Breaks - Saturday Clubs	-	82,072	82,072	75,783
Sub-total c/fwd	325,145	265,142	590,287	807,806

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Sub-total b/fwd	325,145	265,142	590,287	807,806
Short Breaks - SEND	-	-	-	4,200
Short Breaks - Summer Playscheme	-	-	-	12,014
Short Breaks - Summer SEND	-	9,401	9,401	1,639
Southway Housing	1,500	-	1,500	-
BBC Children in Need	-	10,106	10,106	-
Eden Group	235	-	235	-
Street Games UK	-	12,034	12,034	-
Sported Foundation	500	-	500	-
MCC - 1000 Days	-	8,333	8,333	9,945
MCC - ACES	20,000	-	20,000	-
NHS Manchester CCG - ACES	3,667	-	3,667	-
NHS Manchester CCG - Coalition of Kindness	650	-	650	-
MCC - East Manchester Youth and Play Partnership	-	25,518	25,518	12,500
MCC - Broadhurst 1000 Days	4,167	-	4,167	25,000
MCC - Holiday Playschemes East Buzz	-	-	-	9,480
MCC - Holiday Playschemes North Buzz	-	-	-	6,320
MCC - Stirling	-	-	-	1,700
MCC - Winter Grant	-	-	-	7,430
MCC - Covid 19		-	-	5,000
MCC - Covid 19 CRF Community Hubs	-	26,010	26,010	-
MCC - Covid Impact Fund	-	10,000	10,000	-
MCC - Cycle Project	-	12,126	12,126	-
MCC - Youth Services	76,750	-	76,750	-
MCC - Mustard Tree	500	-	500	-
MCC - Malandra Jacks	-	-	-	2,690
MCC - Youth Investment Panel	21,250	-	21,250	-
MCC - NIF	-	3,250	3,250	-
MCC Get Ready for Work	-	-	-	9,000
Youth Bank	717	-	717	-
Third Party Grants	-	38,541	38,541	25,781
	455,081	420,461	875,542	940,505

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022
	£	£	£
Fee Income	53,440	-	53,440
Room Hire	182,356	-	182,356
Salary Recharges	7,941	-	7,941
Other Income	50,299	-	50,299
Restricted and unrestricted grants:			
Manchester Youth Zone	3,500	6,000	9,500
Manchester Youth Zone - Christmas North	-	1,600	1,600
Manchester Youth Zone - Easter North	-	4,474	4,474
Manchester Youth Zone - Summer North	-	12,800	12,800
Manchester Youth Zone - Young Manchester	-	2,000	2,000
MCC - HAF Easter	-	12,370	12,370
Miscellaneous Grants	1,500	-	1,500
MCC - Our Manchester MIF	-	17,000	17,000
Manchester Active	-	15,000	15,000
Manchester Active - February Half-Term	-	6,614	6,614
Manchester Active - Christmas	-	30,195	30,195
Manchester Active - Christmas SEND	-	12,000	12,000
HMRC CVJRS	-	3,683	3,683
Boys and Girls Club	-	9,448	9,448
GM NHS MHS Buzz Health & Wellbeing	250	500	750
GM NHS MHS Manchester Wellbeing Fund	-	1,070	1,070
City in the Community	2,500	-	2,500
Our Manchester	74,944	-	74,944
Young Manchester	80,500	11,250	91,750
Young Manchester - KCYPS	-	14,747	14,747
Young Manchester - 1000 Days East	-	37,500	37,500
Young Manchester - MCR Active	-	15,000	15,000
N-Gage - Ladybarn Youth	-	4,500	4,500
NHS Manchester CCG VCSE Capacity Building	-	6,250	6,250
MCC - KCYPS	-	29,497	29,497
GMMH	-	570	570
GMMH Manchester Wellbeing Fund	-	1,405	1,405
GMMH Third Party	-	600	600
GMMH Generation Project	-	250	250
Short Breaks - Konnect	-	18,470	18,470
Short Breaks - Saturday Clubs	-	75,783	75,783
Short Breaks - SEND	-	4,200	4,200
Short Breaks - Summer Playscheme	-	12,014	12,014
Short Breaks - Summer SEND	-	1,639	1,639
MCC - 1000 Days	-	9,945	9,945
MCC - EMYPP	-	12,500	12,500
MCC - Broadhurst 1000 Days	-	25,000	25,000
MCC - Holiday Playschemes East Buzz	-	9,480	9,480
MCC - Holiday Playschemes North Buzz	-	6,320	6,320
MCC - Stirling	-	1,700	1,700
MCC - Winter Grant	-	7,430	7,430
MCC - Covid 19	5,000	-	5,000
MCC - Malandra Jacks	-	2,690	2,690
MCC Get Ready for Work	-	9,000	9,000
Third Party Grants	-	25,781	25,781
	462,230	478,275	940,505

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
Payroll Fees	670	-	670	1,927
Consultancy	64,232	-	64,232	11,400
DBS Fees	-	-	-	1,626
	64,902	-	64,902	14,953

Previous reporting period

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022
	£	£	£
Payroll Fees	1,927	-	1,927
Consultancy	11,400	-	11,400
DBS Fees	1,626	-	1,626
	14,953	-	14,953

6. Expenditure

	Community Based Services	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£
Expenditure on raising funds:			
Activities	202,581	202,581	174,632
DBS Costs	-	-	949
	202,581	202,581	175,581
Expenditure on charitable activities:			
Employment Costs	401,021	401,021	399,226
Employment Costs - Ladybarn	8,649	8,649	46,827
External Staff Costs	3,948	3,948	6,842
Volunteer Expenses	294	294	-
Training	1,610	1,610	825
Security	10,788	10,788	6,523
Bank Charges	337	337	236
Travel Expenses	80	80	197
Bad Debts	(5,026)	(5,026)	20,844
Third Party Expenditure	147,024	147,024	30,067
Rates and Water	27,139	27,139	28,812
Heat and Light	85,667	85,667	58,050
Subscriptions	5,254	5,254	1,311
IT Maintenance	7,090	7,090	5,904
Cleaning	12,189	12,189	13,353
Telephone	16,625	16,625	27,256
Repairs and Maintenance	28,283	28,283	31,262
Insurance	13,302	13,302	6,503
Governance Costs	12,493	12,493	8,380
Post, Printing & Stationery	7,246	7,246	11,693
Depreciation	4,968	4,968	4,249
	788,981	788,981	708,360
Other expenditure:			
Miscellaneous	1,941	1,941	317
	1,941	1,941	317
	993,503	993,503	884,258

6. Expenditure

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Restricted Funds	417,805	525,992
Unrestricted Funds	575,698	358,266
	993,503	884,258

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2023	Basis of apportionment
Payroll Fees	5,403	-	5,403	type of expense
Consultancy Fees	2,470	-	2,470	type of expense
Accountancy Fees	-	2,520	2,520	type of expense
Accountancy Support	332	-	332	type of expense
Staff DBS Costs	1,768	-	1,768	type of expense
	9,973	2,520	12,493	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Payroll Fees	4,580	-	4,580	type of expense
Accountancy Fees	-	2,160	2,160	type of expense
Staff DBS Costs	1,640	-	1,640	type of expense
	6,220	2,160	8,380	

9. Analysis of staff costs

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Wages and Salaries	380,484	378,405
Redundancy	-	-
Social Security Costs	18,797	18,773
Pension Costs	1,740	2,048
	401,021	399,226
Charitable activities	401,021	399,226
Support costs	-	-
	401,021	399,226

The average number of employees during the year was 54 (previous year: 48).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £55,268 (previous year: £52,419). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Independent examination fees	2,520	2,160
Other financial support	332	-
	2,852	2,160

11. Tangible Fixed Assets

	Computers	Fixtures and Fittings	Total
Cost	£	£	£
At 1 April 2022	35,895	65,385	101,280
Additions	-	7,299	7,299
At 31 March 2023	35,895	72,684	108,579
Depreciation			
At 1 April 2022	35,508	55,956	91,464
Charge for Year	387	4,581	4,968
At 31 March 2023	35,895	60,537	96,432
NET BOOK VALUE			
At 31 March 2023	-	12,147	12,147
At 31 March 2022	387	9,429	9,816

12. Analysis of debtors

	2023	2022
	£	£
Debtors	145,887	133,378
Prepayments	31,161	33,634
	177,048	167,012

Debtors and prepayments related to restricted funds £115,079 (2022: £121,092) and unrestricted funds £61,969 (2022: £45,920).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	43,117	87,161
Short-term compensated absences (holiday pay)	3,426	4,267
Other creditors and accruals	3,032	12,046
Deferred income	145,192	133,947
	194,767	237,421

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2022	133,947
Amount released to income earned from charitable activities	(133,947)
Amount deferred in year	145,192
Balance at 31 March 2023	145,192

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	216,783	519,983	(575,698)	(8,617)	152,451
	216,783	519,983	(575,698)	(8,617)	152,451

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	129,593	477,183	(358,266)	(31,727)	216,783
	129,593	477,183	(358,266)	(31,727)	216,783

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Manchester Youth Zone - Broadhurst Youth	-	6,000	(6,995)	995	-
Manchester Active	-	89,621	(83,104)		6,517
Manchester Active - February Half-Term	-	19,616	(19,616)	-	-
Manchester Active - Christmas	-	38,530	(38,530)	-	-
Young Manchester	-	9,100	(9,100)	-	-
NHS Manchester ICB (formerly CCG) VCSE	-	5,300	(5,300)	-	-
GMMH Manchester Wellbeing Fund	1,405	-	(1,405)	-	-
GMMH Third Party	1,280	-	(1,280)	-	-
GMMH Generation Project	(333)	-	-	333	-
Short Breaks - Konnect	-	8,174	(10,157)	1,983	-
Short Breaks - Fizz Konnect	-	6,729	(8,861)	2,132	-
Short Breaks - Saturday Clubs	-	82,072	(83,772)	1,700	-
Short Breaks - Summer SEND	-	9,401	(9,401)	-	-
BBC Children in Need	-	10,106	(10,106)	-	-
Street Games UK	-	12,034	(12,034)	-	-
MCC - 1000 Days	-	8,333	(8,372)	39	-
MCC - East Manchester Youth and Play Partnership	-	25,518	(25,518)	-	-
MCC - Covid 19 CRF Community Hubs	-	26,010	(26,010)	-	-
MCC - Covid Impact Fund	-	10,000	(10,000)	-	-
MCC - Cycle Project	-	12,126	(3,102)	-	9,024
MCC - NIF	-	3,250	(3,250)	-	-
Third Party Grants	1,916	38,541	(41,892)	1,435	-
	4,268	420,461	(417,805)	8,617	15,541

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Manchester Youth Zone	1,478	6,000	(9,478)	2,000	-
Manchester Youth Zone - Christmas North	-	1,600	(1,600)	-	-
Manchester Youth Zone - Easter North	-	4,474	(4,474)	-	-
Manchester Youth Zone - Summer North	-	12,800	(12,800)	-	-
Manchester Youth Zone - Young Manchester	-	2,000	(2,000)	-	-
Manchester Youth Zone - North Broadhurst	7,025	-	(7,025)	-	-
MCC - HAF Easter	-	12,370	(13,296)	926	-
Manchester Active	-	15,000	(15,000)	-	-
Manchester Active - February Half-Term	-	6,614	(6,614)	-	-
Manchester Active - Christmas	-	30,195	(30,195)	-	-
Manchester Active - Christmas SEND	-	12,000	(17,700)	5,700	-
HMRC CVJRS	-	3,683	(3,683)	-	-
Boys and Girls Club	-	9,448	(11,597)	2,149	-
GM NHS MHS Buzz Health & Wellbeing	-	500	(500)	-	-
GM NHS MHS Manchester Wellbeing Fund	-	1,070	(1,420)	350	-
MCC - Our Manchester MIF	-	17,000	(17,000)	-	-
National Lottery	6	-	(6)	-	-
Young Manchester	-	11,250	(17,250)	6,000	-
Young Manchester - KCYPS	-	14,747	(14,747)	-	-
Young Manchester - 1000 Days East	-	37,500	(37,500)	-	-
Young Manchester - MCR Active	-	15,000	(15,000)	-	-
N-Gage - Ladybarn Youth	11,884	4,500	(16,384)	-	-
Young Manchester Adventure Fund	4,426	-	(4,426)	-	-
NHS Manchester CCG VCSE Capacity Building	-	6,250	(6,250)	-	-
MCC - KCYPS	-	29,497	(29,497)	-	-
GMMH	-	570	(570)	-	-
GMMH Manchester Wellbeing Fund	-	1,405	-	-	1,405
GMMH Third Party	-	600	(170)	850	1,280
GMMH Generation Project	-	250	(583)	-	(333)
Short Breaks - Saturday Clubs	(2,008)	75,783	(73,775)	-	-
Short Breaks - SEND	(1,718)	4,200	(2,482)	-	-
Short Breaks - Summer Playscheme	(132)	12,014	(11,882)	-	-
Short Breaks - Summer SEND	-	1,639	(1,639)	-	-
Manchester Youth Zone - Broadhurst	3,258	-	(3,258)	-	-
MCC - 1000 Days	-	9,945	(9,945)	-	-
MCC - EMYPP	-	12,500	(12,500)	-	-
MCC - Broadhurst 1000 Days	(3,986)	25,000	(21,014)	-	-
MCC - Holiday Playschemes East Buzz	-	9,480	(9,480)	-	-
MCC - Holiday Playschemes North Buzz	-	6,320	(6,320)	-	-
MCC - Stirling	-	1,700	(9,200)	7,500	-
MCC - Winter Grant	-	7,430	(7,430)	-	-
MCC - Malandra Jacks	-	2,690	(6,190)	3,500	-
MCC Get Ready for Work	-	9,000	(9,000)	-	-
Third Party Grants	-	25,781	(24,935)	1,070	1,916
Short Breaks - Konnect	25	18,470	(20,177)	1,682	-
	20,258	478,275	(525,992)	31,727	4,268

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Manchester Youth Zone - Broadhurst Youth	for youth activities
Manchester Active	for holiday activities
Manchester Active - February Half-Term	for half-term holiday activities
Manchester Active - Christmas	for Christmas holiday activities
Young Manchester	for activities
NHS Manchester ICB (formerly CCG) VCSE	for Junior Youth Provision at Broadhurst Centre
GMMH Manchester Wellbeing Fund	for online play therapy sessions during covid
GMMH Third Party	for third party activities
GMMH Generation Project	for holiday activities
Short Breaks - Konnect	for holiday activities
Short Breaks - Fizz Konnect	for holiday activities
Short Breaks - Saturday Clubs	for holiday activities
Short Breaks - Summer SEND	for holiday activities
BBC Children in Need	for small items of furniture for youth provision
Street Games UK	for youth provision in East Manchester
MCC - 1000 Days	for activities for pregnant women and new mums
MCC - East Manchester Youth and Play Partnership	for youth activities
MCC - Covid 19 CRF Community Hubs	for protective youth work services during Covid
MCC - Covid Impact Fund	for protective youth work services during Covid
MCC - Cycle Project	for a cycle project
MCC - NIF	for small grants for local community activities
Third Party Grants	for grants for third parties

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	7,872	-	4,275	12,147
Cash at bank and in hand	234,544	-	(60,980)	173,564
Other net current assets/(liabilities)	(89,965)	-	72,246	(17,719)
Total	152,451	-	15,541	167,992

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,452	-	7,364	9,816
Cash at bank and in hand	270,741	-	10,903	281,644
Other net current assets/(liabilities)	(56,410)	-	(13,999)	(70,409)
Total	216,783	-	4,268	221,051

17. Financial Instruments

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

18. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases 2023	Equipment Leases 2022
	£	£
Payable within one year	4,613	5,141
Payable between 2 and five years	8,884	13,497

4CT LIMITED

England & Wales - Charity number 1120417

Accounts

4CT LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 1120417
Company Registration No: 04750811

4CT LIMITED

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4CT LIMITED

Report of the trustees for the year ended 31st March 2022

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

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

Objectives and activities

1. The charity's objects ("Objects") are specifically restricted to the following:

   (a) To promote the benefit of the inhabitants of Greater Manchester (hereinafter called the 'area of benefit' by associating the local authorities, voluntary organisations, other agencies and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure-time occupation with the object of improving the conditions of life of the said inhabitants, and

   (b) The promotion of the voluntary sector for the benefit of the public.

   For the purpose of this object, the voluntary sector means charities and voluntary sector organisations as follows:
   Charities are organisations established for exclusively charitable purposes in accordance with the law of England and Wales; Voluntary organisations are independent organisations, which are established for purposes that add value to the community as a whole or significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory authorities.

4CT was, like all other community facilities and service providers, deeply affected by the Covid 19 pandemic and the associated centre closures and periods of lockdown throught 2020-21 and 2021-22. Our projects and centres opened where possible and offered telephone, online and home delivery services when needed. The main activities during the year 2021-22 were:

<u>Get Ready for Work Project</u>

- This project was finalised in 2021-22 reaching young unemployed people aged 16-25 in partnership with the YPAC project in Miles Platting.

<u>4CT Community Facilities</u>

- The Grange, in Beswick, open for 17 years as a multi-purpose community venue
- Sporting Edge, in Openshaw, a youth and community sports centre opened in 2008
- Broadhurst Community Centre, operated since 2018

Other Centres

- Other centres – supporting centres in other areas such as Gorton and Newton Heath, offering support, interim management and development of other centres, working with these centres to jointly develop sustainable facilities with robust policies and procedures, delivering the best possible services for local service users and helping to co-ordinate local networks and partnerships.
- We also started work the Inspire Centre in Levenshulme with a view to a wider partnership for 2022-23.

Children and Young People with Disabilities

- 1 club for young adults per week (aged 18-25)
- 4 clubs for children and young people providing short breaks (10-17 year olds)
- 6 Saturday clubs for children and young people (4-10 year olds)
- Holiday playschemes (6-12 year olds)

Capacity Building

A broad term for the work we do to support other community organisations, this can be anything from handling a small grant for a local group, organising DBS checks for staff or volunteers or more formal consultancy work where a group pays for 4CT expertise to help with a particular issue.

Community Based Services

Delivering quality services in the heart of local communities is the very core of what 4CT does and includes a wide range of activities such as gardening, dance, support groups, and youth and play services.

Youth and Play

4CT continues to be the lead agency for the East Manchester Youth and Play Partnership, this includes holding the funding for 11 other groups and co-ordinating the delivery of 40 sessions of activity per week. We completed the first two year contract for the Partnership in March 2020 and are pleased to report a further two year contract for 2020-22.

4CT also ran playschemes in East Manchester and delivered a wide range of 'at home' services through packs and interactive online activities.

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

The charity furthers its charitable purposes for the public benefit through 4CT delivers a wide range of services and activities that contribute to improved quality of life for participants and improve the wider area. Examples of community benefit achieved by 4CT include free access to services such as computers and sports services through the facilities we manage access to positive diversionary activities for children and young people through our youth and play programmes and wider community benefit of reduced nuisance and anti-social behaviour.

A review of our achievements and performance

4CT produced an impact report in April 2022 that summarised all the work we had undertaken during Covid. This was an exceptionally busy period as we aimed to support our communities in the most challenging of times.

Financial review

We were able to add to our reserves and we are happy to report some positive issues at financial year end, our income has only decreased slightly and is from a more diverse range of sources, our project income is relatively secure for the next year and we are developing new partnerships that offer new funding opportunities.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in the current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £216,783 of which £214,331 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

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

Risk management

The business continuity plan was updated in April 2021 and all policies and procedures are reviewed against our policy schedule. Health and safety and safeguarding incidents are reported to the Board and our Quality Policy and conduct monthly quality audit. Procedures are in place to establish compliance with legislation and good practice.

Plans for Future Periods

4CT is currently updating its business plan.

Structure, governance and management

4CT Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2012. 4CT was established in 2005 and registered as a charity in August 2007. We continue to recruit new trustees that add to our existing skills, knowledge and experience.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

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

Reference and administrative information

Charity Name: 4CT Limited
Charity Number: 1120417
Company Registration Number: 04750811

Directors and trustees

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

Key management personnel: Trustees and Directors

Susan Brookes Treasurer
Thomas Flower
Jane Chadfield Chair of Trustees
Leslie Chadfield
David Iredale
Claire Evans Company Secretary

Chief Executive

Claire Evans

Registered Office

The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

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

Bankers
The Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

Trustees responsibilities in relation to the financial statements

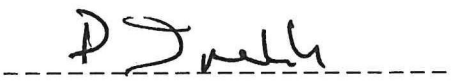
The charity trustees (who are also the directors of 4CT Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees



David Iredale
Chair

Date: 1st November 2022

Independent examiner's report to the trustees of 4CT LIMITED

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 8 to 23.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

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

Date: 1st November 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Income from:					
Donations and legacies	(3)	-	-	-	900
Charitable Activities	(4)	462,230	478,275	940,505	992,042
Other Trading Activities	(5)	14,953	-	14,953	480
Investment Income		-	-	-	-
Total		477,183	478,275	955,458	993,422
Expenditure on:					
Raising Funds	(6)	67,838	107,743	175,581	390,939
Charitable Activities	(6)	290,111	418,249	708,360	568,919
Other	(6)	317	-	317	-
Total		358,266	525,992	884,258	959,858
Net income/(expenditure)		118,917	(47,717)	71,200	33,564
Transfers between funds	(15)	(31,727)	31,727	-	-
Net movement in funds		87,190	(15,990)	71,200	33,564
Reconciliation of funds					
Total funds brought forward	(15)	129,593	20,258	149,851	116,287
Total funds carried forward	(15)	216,783	4,268	221,051	149,851

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

The income and expenditure for the comparative year have been restated to reflect the grants received on behalf of third parties. These grants should not have been included in either 4CT income or expenditure. The net income/expenditure remains unchanged.

The notes on pages 9 to 19 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

Company registration number: 04750811

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	9,816	911
Total fixed assets		9,816	911
Current assets:			
Debtors	(13)	167,012	163,318
Cash at Bank & in Hand		281,644	192,571
Total current assets		448,656	355,889
Liabilities:			
Creditors: Amounts falling due within one year	(14)	237,421	206,949
Net current assets or liabilities		211,235	148,940
Total assets less current liabilities		221,051	149,851
Total net assets or liabilities		221,051	149,851
The funds of the charity:			
Restricted income funds	(15)	4,268	20,258
Unrestricted income funds	(15)	216,783	129,593
Total charity funds		221,051	149,851

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 1st November 2022

David Ireland ~~Jane Chadfield~~ Chair

The notes on pages 9 to 19 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2022

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

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Net movement in funds	71,200	33,564
Add back depreciation	4,249	1,133
Deduct investment income	-	-
Decrease/(increase) in debtors	(3,694)	(92,354)
Increase/(decrease) in creditors	30,472	69,256
Net cash used in operating activities	102,227	11,599
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(13,154)	-
Net cash provided by investing activities	(13,154)	-
Increase/(decrease) in cash and cash equivalents during the year	89,073	11,599
Cash and cash equivalents brought forward	192,571	180,972
Cash and cash equivalents carried forward	**281,644**	**192,571**

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), issued 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 45 restricted funds.

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

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

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

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

The charity receives grants on behalf of third party organisations. These grants are removed from income and treated as creditors until such time as the third parties receive payment.

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

The costs of raising funds consists of activities, marketing and DBS costs.

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	25% on cost

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

(k) Pensions
The charity operates a stakeholder pension scheme for its employees.
The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

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

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

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).
Trustees Jane Chadfield and Leslie Chadfield are also involved with the Stirling Centre which is in receipt of funds from 4CT.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Donations	-	-	-	900
	-	-	-	900

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Donations	900	-	900
	900	-	900

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	£	£	£	£
Fee Income	53,440	-	53,440	9,224
Activity Charges	-	-	-	7,074
Room Hire	182,356	-	182,356	101,425
Salary Recharges	7,941	-	7,941	-
Other Income	50,299	-	50,299	29,311
Restricted and unrestricted grants:				
ESC Lottery Fund	-	-	-	10,000
MCC Covid-19	-	-	-	87,663
Manchester Youth Zone	3,500	6,000	9,500	4,295
Manchester Youth Zone - Christmas North	-	1,600	1,600	-
Manchester Youth Zone - Easter North	-	4,474	4,474	-
Manchester Youth Zone - Summer North	-	12,800	12,800	-
Manchester Youth Zone - Young Manchester	-	2,000	2,000	3,500
Manchester Youth Zone - North Broadhurst	-	-	-	6,000
St Brigid's Primary School	-	-	-	1,000
MCC - HAF Easter	-	12,370	12,370	158,598
Mindi Leonard - North Broadhurst	-	-	-	2,000
Miscellaneous Grants	1,500	-	1,500	-
MCC - Our Manchester MIF	-	17,000	17,000	56,068
We Love Manchester Covid 19	-	-	-	1,500
We Love Manchester Play Grant	-	-	-	1,250
Good Things Foundation	-	-	-	5,000
Manchester Active	-	15,000	15,000	-
Manchester Active - February Half-Term	-	6,614	6,614	-
Manchester Active - Christmas	-	30,195	30,195	-
Manchester Active - Christmas SEND	-	12,000	12,000	-
HMRC CVJRS	-	3,683	3,683	74,256
Boys and Girls Club	-	9,448	9,448	-
GM NHS MHS Buzz Health & Wellbeing	250	500	750	-
GM NHS MHS Manchester Wellbeing Fund	-	1,070	1,070	-
City in the Community	2,500	-	2,500	-
Our Manchester	74,944	-	74,944	-
National Lottery	-	-	-	67,730
Young Manchester	80,500	11,250	91,750	73,000
Young Manchester - KCYPS	-	14,747	14,747	2,990
Young Manchester - 1000 Days East	-	37,500	37,500	-
Young Manchester - MCR Active	-	15,000	15,000	-
N-Gage - Ladybarn Youth	-	4,500	4,500	18,000
NHS Manchester CCG VCSE Capacity Building	-	6,250	6,250	-
MCC - KCYPS	-	29,497	29,497	-
Clothworkers Foundation	-	-	-	1,475
GMMH	-	570	570	1,750
GMMH Manchester Wellbeing Fund	-	1,405	1,405	-
GMMH Third Party	-	600	600	-
GMMH Generation Project	-	250	250	-
GMMH Covid-19	-	-	-	450
Groundwork	-	-	-	500
One Manchester Holiday Hunger	-	-	-	2,000
Street Games UK	-	-	-	2,500
Short Breaks - Konnect	-	18,470	18,470	9,860
Short Breaks - Saturday Clubs	-	75,783	75,783	41,964
Sub-total c/fwd	457,230	350,576	807,806	780,383

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	£	£	£	£
Sub-total b/fwd	457,230	350,576	807,806	780,383
Short Breaks - Sensory	-	-	-	7,700
Short Breaks - Summer Packs	-	-	-	66,827
Short Breaks - SEND	-	4,200	4,200	70,912
Short Breaks - Summer Playscheme	-	12,014	12,014	12,322
Short Breaks - Summer SEND	-	1,639	1,639	-
CHAC - TNLCF	-	-	-	6,986
Parent Carers Forum	-	-	-	6,802
Manchester Youth Zone - Broadhurst	-	-	-	2,000
MCC - 1000 Days	-	9,945	9,945	-
MCC - EMYPP	-	12,500	12,500	-
MCC - Broadhurst 1000 Days	-	25,000	25,000	15,055
MCC - Ladybarn	-	-	-	10,000
MCC - Active Ageing	-	-	-	1,875
MCC - Holiday Playschemes East Buzz	-	9,480	9,480	-
MCC - Holiday Playschemes North Buzz	-	6,320	6,320	-
MCC - Stirling	-	1,700	1,700	-
MCC - Winter Grant	-	7,430	7,430	-
MCC - Covid 19	5,000	-	5,000	-
MCC - Malandra Jacks	-	2,690	2,690	-
MCC Work Club	-	-	-	10,000
MCC Get Ready for Work	-	9,000	9,000	-
Third Party Grants	-	25,781	25,781	1,180
	462,230	478,275	940,505	992,042

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Fee Income	9,224	-	9,224
Activity Charges	7,074	-	7,074
Room Hire	101,425	-	101,425
Other Income	29,311	-	29,311
Restricted and unrestricted grants:			
ESC Lottery Fund	10,000	-	10,000
MCC Covid-19	87,663	-	87,663
Manchester Youth Zone - Cheetham KCYPS	-	4,295	4,295
Manchester Youth Zone - Young Manchester	3,500	-	3,500
Manchester Youth Zone - North Broadhurst	-	6,000	6,000
St Brigid's Primary School	-	1,000	1,000
MCC - HAF Easter	-	158,598	158,598
Mindi Leonard - North Broadhurst	-	2,000	2,000
MCC - Our Manchester MIF	56,068	-	56,068
We Love Manchester Covid 19	-	1,500	1,500
We Love Manchester Play Grant	-	1,250	1,250
Good Things Foundation	-	5,000	5,000
HMRC CVJRS	-	74,256	74,256
National Lottery	-	67,730	67,730
Young Manchester	73,000	-	73,000
Young Manchester - KCYPS	-	2,990	2,990
N-Gage - Ladybarn Youth	-	18,000	18,000
Clothworkers Foundation	-	1,475	1,475
GMMH	-	1,750	1,750
GMMH Covid-19	-	450	450
Groundwork	-	500	500
One Manchester Holiday Hunger	-	2,000	2,000
Street Games UK	-	2,500	2,500
Short Breaks - Konnect	-	9,860	9,860
Short Breaks - Saturday Clubs	-	41,964	41,964
Short Breaks - Sensory	-	7,700	7,700
Short Breaks - Summer Packs	-	66,827	66,827
Short Breaks - SEND	-	70,912	70,912
Short Breaks - Summer Playscheme	-	12,322	12,322
CHAC - TNLCF	-	6,986	6,986
Parent Carers Forum	-	6,802	6,802
Manchester Youth Zone - Broadhurst	-	2,000	2,000
MCC - Broadhurst 1000 Days	-	15,055	15,055
MCC - Ladybarn	-	10,000	10,000
MCC - Active Ageing	-	1,875	1,875
MCC Work Club	-	10,000	10,000
Third Party Grants	-	1,180	1,180
	377,265	614,777	992,042

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	£	£	£	£
Payroll Fees	1,927	-	1,927	1,359
Consultancy	11,400	-	11,400	-
Car Parking (refunded)	-	-	-	(1,463)
DBS Fees	1,626	-	1,626	584
	14,953	-	14,953	480

Previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Payroll Fees	1,359	-	1,359
Car Parking (refunded)	(1,463)	-	(1,463)
DBS Fees	584	-	584
	480	-	480

6. Expenditure

	Community Based Services	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£	£
Expenditure on raising funds:			
Activities	174,632	174,632	388,912
DBS Costs	949	949	652
Advertising and marketing	-	-	1,375
	175,581	175,581	390,939
Expenditure on charitable activities:			
Employment Costs	399,226	399,226	395,994
Employment Costs - Ladybarn	46,827	46,827	-
External Staff Costs	6,842	6,842	3,187
Training	825	825	328
Security	6,523	6,523	9,077
Bank Charges	236	236	45
Travel Expenses	197	197	662
Bad Debts	20,844	20,844	7,145
Third Party Expenditure	30,067	30,067	9,699
Rates and Water	28,812	28,812	14,684
Heat and Light	58,050	58,050	45,698
Subscriptions	1,311	1,311	1,856
IT Maintenance	5,904	5,904	4,450
Cleaning	13,353	13,353	10,680
Telephone	27,256	27,256	11,809
Repairs and Maintenance	31,262	31,262	21,492
Insurance	6,503	6,503	6,429
Governance Costs	8,380	8,380	13,581
Post, Printing & Stationery	11,693	11,693	10,970
Depreciation	4,249	4,249	1,133
	708,360	708,360	568,919
Other expenditure:			
Miscellaneous	317	317	-
	317	317	-
	884,258	884,258	959,858

6. Expenditure

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Restricted Funds	525,992	650,567
Unrestricted Funds	358,266	309,291
	884,258	959,858

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2022	Basis of apportionment
Payroll Fees	4,580	-	4,580	type of expense
Accountancy Fees	-	2,160	2,160	type of expense
Staff DBS Costs	1,640	-	1,640	type of expense
	6,220	2,160	8,380	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Payroll Fees	6,474	-	6,474	type of expense
Accountancy Fees	683	2,160	2,843	type of expense
Professional Fees	4,150	-	4,150	type of expense
Staff DBS Costs	114	-	114	type of expense
	11,421	2,160	13,581	

9. Analysis of staff costs

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	378,405	374,244
Redundancy	-	-
Social Security Costs	18,773	19,282
Pension Costs	2,048	2,468
	399,226	395,994
Charitable activities	399,226	395,994
Support costs	-	-
	399,226	395,994

The average number of employees during the year was 48 (previous year: 56).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £52,419 (previous year: £51,659). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Independent examination fees	2,160	2,160
Other financial support	-	683
	2,160	2,843

11. Tangible Fixed Assets

	Computers	Fixtures and Fittings	Total
Cost	£	£	£
At 1 April 2021	35,316	52,810	88,126
Additions	579	12,575	13,154
Eliminated on Disposals	-	-	-
At 31 March 2022	35,895	65,385	101,280
Depreciation			
At 1 April 2021	35,315	51,900	87,215
Charge for Year	193	4,056	4,249
Eliminated on Disposals	-	-	-
At 31 March 2022	35,508	55,956	91,464
NET BOOK VALUE			
At 31 March 2022	387	9,429	9,816
At 31 March 2020	1	910	911

12. Analysis of debtors

	2022	2021
	£	£
Debtors	133,378	154,865
Prepayments	33,634	8,453
	167,012	163,318

Debtors and prepayments related to restricted funds £121,092 (2021: £118,547) and unrestricted funds £45,920 (2021: £44,771).

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	87,161	170,817
Short-term compensated absences (holiday pay)	4,267	6,084
Other creditors and accruals	12,046	4,217
Deferred income	133,947	25,831
	237,421	206,949

14. Deferred income

Deferred income comprises rental income and grants received in advance.

Balance as at 1 April 2021	25,831
Amount released to income earned from charitable activities	(25,831)
Amount deferred in year	133,947
Balance at 31 March 2022	133,947

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	129,593	477,183	(358,266)	(31,727)	216,783
	129,593	477,183	(358,266)	(31,727)	216,783

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	108,596	378,645	(309,291)	(48,357)	129,593
	108,596	378,645	(309,291)	(48,357)	129,593

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Manchester Youth Zone	1,478	6,000	(9,478)	2,000	-
Manchester Youth Zone - Christmas North	-	1,600	(1,600)	-	-
Manchester Youth Zone - Easter North	-	4,474	(4,474)	-	-
Manchester Youth Zone - Summer North	-	12,800	(12,800)	-	-
Manchester Youth Zone - Young Manchester	-	2,000	(2,000)	-	-
Manchester Youth Zone - North Broadhurst	7,025	-	(7,025)	-	-
MCC - HAF Easter	-	12,370	(13,296)	926	-
Manchester Active	-	15,000	(15,000)	-	-
Manchester Active - February Half-Term	-	6,614	(6,614)	-	-
Manchester Active - Christmas	-	30,195	(30,195)	-	-
Manchester Active - Christmas SEND	-	12,000	(17,700)	5,700	-
HMRC CVJRS	-	3,683	(3,683)	-	-
Boys and Girls Club	-	9,448	(11,597)	2,149	-
GM NHS MHS Buzz Health & Wellbeing	-	500	(500)	-	-
GM NHS MHS Manchester Wellbeing Fund	-	1,070	(1,420)	350	-
MCC - Our Manchester MIF	-	17,000	(17,000)	-	-
National Lottery	6	-	(6)	-	-
Young Manchester	-	11,250	(17,250)	6,000	-
Young Manchester - KCYPS	-	14,747	(14,747)	-	-
Young Manchester - 1000 Days East	-	37,500	(37,500)	-	-
Young Manchester - MCR Active	-	15,000	(15,000)	-	-
N-Gage - Ladybarn Youth	11,884	4,500	(16,384)	-	-
Young Manchester Adventure Fund	4,426	-	(4,426)	-	-
NHS Manchester CCG VCSE Capacity Building	-	6,250	(6,250)	-	-
MCC - KCYPS	-	29,497	(29,497)	-	-
GMMH	-	570	(570)	-	-
GMMH Manchester Wellbeing Fund	-	1,405	-	-	1,405
GMMH Third Party	-	600	(170)	850	1,280
GMMH Generation Project	-	250	(583)	-	(333)
Short Breaks - Saturday Clubs	(2,008)	75,783	(73,775)	-	-
Short Breaks - SEND	(1,718)	4,200	(2,482)	-	-
Short Breaks - Summer Playscheme	(132)	12,014	(11,882)	-	-
Short Breaks - Summer SEND	-	1,639	(1,639)	-	-
Manchester Youth Zone - Broadhurst	3,258	-	(3,258)	-	-
MCC - 1000 Days	-	9,945	(9,945)	-	-
MCC - EMYPP	-	12,500	(12,500)	-	-
MCC - Broadhurst 1000 Days	(3,986)	25,000	(21,014)	-	-
MCC - Holiday Playschemes East Buzz	-	9,480	(9,480)	-	-
MCC - Holiday Playschemes North Buzz	-	6,320	(6,320)	-	-
MCC - Stirling	-	1,700	(9,200)	7,500	-
MCC - Winter Grant	-	7,430	(7,430)	-	-
MCC - Malandra Jacks	-	2,690	(6,190)	3,500	-
MCC Get Ready for Work	-	9,000	(9,000)	-	-
Third Party Grants	-	25,781	(24,935)	1,070	1,916
Short Breaks - Konnect	25	18,470	(20,177)	1,682	-
	20,258	478,275	(525,992)	31,727	4,268

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Manchester Youth Zone - Cheetham KCYPS	-	4,295	(2,817)	-	1,478
Manchester Youth Zone - North Broadhurst	-	6,000	(975)	2,000	7,025
St Brigid's Primary School	-	1,000	(1,000)		-
MCC - HAF Easter	-	158,598	(158,598)	-	-
Mindi Leonard - North Broadhurst	-	2,000	(2,000)	-	-
Jigsaw Homes	2,752	-	(2,752)		-
We Love Manchester Covid 19	500	1,500	(2,000)	-	-
We Love Manchester Play Grant	-	1,250	(1,250)	-	-
Good Things Foundation	-	5,000	(5,000)	-	-
HMRC CVJRS	-	74,256	(74,256)		-
National Lottery	-	67,730	(67,724)	-	6
Young Manchester - KCYPS	-	2,990	(2,990)	-	-
N-Gage - Ladybarn Youth	-	18,000	(6,116)	-	11,884
Manchester City Council AFM Newsletter	(1,970)	-	-	1,970	-
Young Manchester Adventure Fund	4,426	-	-	-	4,426
Clothworkers Foundation	-	1,475	(1,479)	4	-
GMMH	180	1,750	(1,930)	-	-
GMMH Covid-19	-	450	(450)	-	-
Groundwork	-	500	(500)	-	-
One Manchester Holiday Hunger	-	2,000	(2,000)		-
Street Games UK	-	2,500	(2,500)		-
Short Breaks - Saturday Clubs	-	41,964	(43,972)	-	(2,008)
Short Breaks - Sensory	-	7,700	(7,700)	-	-
Short Breaks - Summer Packs	-	66,827	(66,827)	-	-
Short Breaks - SEND	-	70,912	(72,630)	-	(1,718)
Short Breaks - Summer Playscheme	-	12,322	(12,454)	-	(132)
CHAC - TNLCF	-	6,986	(7,123)	137	-
Parent Carers Forum	-	6,802	(6,802)		-
Manchester Youth Zone - Broadhurst	-	2,000	(3,262)	4,520	3,258
MCC - Broadhurst 1000 Days	-	15,055	(19,041)	-	(3,986)
MCC - Ladybarn	-	10,000	(38,047)	28,047	-
MCC - Active Ageing	-	1,875	(1,875)	-	-
MCC Work Club	-	10,000	(21,635)	11,635	-
Third Party Grants	1,803	1,180	(2,983)	-	-
Short Breaks - Konnect	-	9,860	(9,879)	44	25
	7,691	614,777	(650,567)	48,357	20,258

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Manchester Youth Zone	to support family support activities in North Manchester
Manchester Youth Zone - Christmas North	for Christmas holiday activities
Manchester Youth Zone - Easter North	for Easter holiday activities
Manchester Youth Zone - Summer North	for Summer holiday activities
Manchester Youth Zone - Young Manchester	for activities
Manchester Youth Zone - North Broadhurst	for Junior Youth Provision at Broadhurst Centre
MCC - HAF Easter	for Easter holiday activities
Manchester Active	for online play therapy sessions during covid
Manchester Active - February Half-Term	for holiday activities
Manchester Active - Christmas	for holiday activities
Manchester Active - Christmas SEND	for holiday activities
HMRC CVJRS	for salaries
Boys and Girls Club	for youth activities
GM NHS MHS Buzz Health & Wellbeing	for dance and older people's activities
GM NHS MHS Manchester Wellbeing Fund	for dance and older people's activities
MCC - Our Manchester MIF	for Ladybarn Community Centre
National Lottery	for Bags and Bubbles Summer playscheme
Young Manchester	for youth and play activities
Young Manchester - KCYPS	for protective youth work services during Covid
Young Manchester - 1000 Days East	support for new parents
Young Manchester - MCR Active	for youth and play activities
N-Gage - Ladybarn Youth	for youth provision at Ladybarn Centre
Young Manchester Adventure Fund	for outdoor adventure activities for children in East Manchester
NHS Manchester CCG VCSE Capacity Building	to support VCSE activities in Cheetham and Crumpsall
MCC - KCYPS	for protective youth work services
GMMH	for emergency provision during Covid - newsletters, food etc.
GMMH Manchester Wellbeing Fund	for older peoples' activities
GMMH Third Party	grants for other organisations
GMMH Generation Project	grants for other organisations
Short Breaks - Saturday Clubs	for youth and play activities
Short Breaks - SEND	for youth and play activities
Short Breaks - Summer Playscheme	for youth and play activities
Short Breaks - Summer SEND	for youth and play activities
Manchester Youth Zone - Broadhurst	for Junior Youth Provision at Broadhurst Centre
MCC - 1000 Days	for activities
MCC - EMYPP	for youth and play activities
MCC - Broadhurst 1000 Days	for support programme for new parents
MCC - Holiday Playschemes East Buzz	for Summer playschemes
MCC - Holiday Playschemes North Buzz	for Summer playschemes
MCC - Stirling	for winter activities for older people
MCC - Winter Grant	for winter activities for older people
MCC - Malandra Jacks	third party grant
MCC Get Ready for Work	for work club
Third Party Grants	grants received for other groups
Short Breaks - Konnect	for youth and play activities

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,452	-	7,364	9,816
Cash at bank and in hand	270,741	-	10,903	281,644
Other net current assets/(liabilities)	(56,410)	-	(13,999)	(70,409)
Total	216,783	-	4,268	221,051

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	911	-	-	911
Cash at bank and in hand	128,334	-	64,237	192,571
Other net current assets/(liabilities)	348	-	(43,979)	(43,631)
Total	129,593	-	20,258	149,851

17. Financial Instruments

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

18. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases 2022	Equipment Leases 2021
	£	£
Payable within one year	5,141	2,489
Payable between 2 and five years	13,497	5,600

Lease payments recognised as expenses are £6,145 within Post, Printing and Stationery.

4CT LIMITED

England & Wales - Charity number 1120417

Accounts

4CT LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity No. 1120417
Company Registration No: 04750811

4CT LIMITED

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4CT LIMITED

Report of the trustees for the year ended 31st March 2021
The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.
The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

1. The charity's objects ("Objects") are specifically restricted to the following:

   (a) To promote the benefit of the inhabitants of Greater Manchester (hereinafter called the 'area of benefit' by associating the local authorities, voluntary organisations, other agencies and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for the recreation and leisure-time occupation with the object of improving the conditions of life of the said inhabitants, and

   (b) The promotion of the voluntary sector for the benefit of the public.

   For the purpose of this object, the voluntary sector means charities and voluntary sector organisations as follows:
   Charities are organisations established for exclusively charitable purposes in accordance with the law of England and Wales; Voluntary organisations are independent organisations, which are established for purposes that add value to the community as a whole or significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory authorities.

2020-21 was a year like no other for all organisations as we were affected by the Covid-19 global pandemic. This necessitated closures of buildings and services, new risk assessment procedures and constant revision of services and activities as we sought to continue to meet the needs of our communities.

All core services were closed from March to July 2020 under national lockdowns and were subject to a range of restrictions throughout the financial year under local measures. This affected our usual services as follows:

<u>Get Ready for Work Project</u>

- Continuing to offer Work Club support but via phone or online support rather than face to face.

<u>4CT Community Facilities</u>

All closed for most of the year to the general public but used for food provision, distribution centres for activity packs and office bases for staff when required.

- The Grange, in Beswick, open for 19 years as a multi-purpose community venue – open throughout the pandemic for telephone enquiries and a staffing base
- Sporting Edge, in Openshaw, a youth and community sports centre opened in 2008 – open for education support services when permitted to do so
- Broadhurst Community Centre , re-opened by 4CT in September 2018 – closed for much of the year
- Ladybarn Community Hub, holding the lease and supporting the establishment of a new charity to run the centre, the CIO was set up in July 2018– closed for much of the year but appointed a new manager and now operating independently

Other Centres

- Other centres – supporting centres in other areas such as Gorton and Newton Heath, offering support, interim management and development of other centres, working with these centres to jointly develop sustainable facilities with robust policies and procedures, delivering the best possible services for local service users and helping to co-ordinate local networks and partnerships. This continued as far as possible.
- 4CT also provided online training to centres regarding Covid Secure measures.

Children and Young People with Disabilities

Clubs were closed under initial lockdown but were open when possible to support these vulnerable children

- 1 club for young adults per week (aged 18-25)
- 4 clubs for children and young people providing short breaks (10-17 year olds)
- 6 Saturday clubs for children and young people (4-10 year olds)
- Holiday playschemes (6-12 year olds)

Capacity Building

A broad term for the work we do to support other community organisations, this can be anything from handling a small grant for a local group, organising DBS checks for staff or volunteers or more formal consultancy work where a group pays for 4CT expertise to help with a particular issue. This continued, generally via online or telephone support.

Community Based Services

Delivering quality services in the heart of local communities is the very core of what 4CT does and includes a wide range of activities such as gardening, dance, support groups, and youth and play services. Most services have been closed during 2020-21 but the Grange opened in January 2021 as a Covid vaccination site providing a vital community service for residents.

Youth and Play

4CT is the lead partner for the East Manchester Youth and Play Partnership, this including holding the funding for 8 other groups and co-ordinating the delivery of 32 sessions of activity per week. We completed the first two year contract for the Partnership in March 2020 and started a further two year contract for 2020-22.

Despite some closures we operated youth and play provision whenever possible during the year. We managed the delivery of summer playschemes (Bags and Bubbles) and distributed 22,000 activity packs for children with SEND and 3000 packs in East Manchester.

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

The charity furthers its charitable purposes for the public benefit through 4CT delivers a wide range of services and activities that contribute to improved quality of life for participants and improve the wider area. Examples of community benefit achieved by 4CT include free access to services such as computers and sports services through the facilities we manage access to positive diversionary activities for children and young people through our youth and play programmes and wider community benefit of reduced nuisance and anti-social behaviour.

A review of our achievements and performance

4CT continued to deliver a range of services and activities despite the challenges of Covid. We continue to work with a range of groups and community projects, in this year we continued to lead the East Youth and Play Partnership leading bids for partner organisations to provide support for children and young people during the pandemic.

Financial review

Despite the unprecedented challenges of 2020-21 our income streams have increased, we have made the best use of central statutory support schemes such as furlough and business rates to address the loss of room use income and we have used our capacity differently to meet the needs of service users.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in the current account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £129,593 of which £128,682 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

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

Risk management

The business continuity plan was updated in October 2020 and all policies and procedures are reviewed against our policy schedule. Health and safety and safeguarding incidents are reported to the Board and our Quality Policy and conduct monthly quality audit. Procedures are in place to establish compliance with legislation and good practice. 4CT has achieved the Ambition Quality award for youth and play services.

Plans for Future Periods

We have not had the capacity to revise our business plan for 2021 onwards due to the uncertainty of the pandemic.

Structure, governance and management

4CT Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2012. 4CT was established in 2005 and registered as a charity in August 2007. We continue to recruit new trustees that add to our existing skills, knowledge and experience.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of being local people and due to their involvement in the charity. Additionally, new trustees are invited and encouraged to attend induction and training in relevant policies and procedures as and when necessary.

Organisation

The board of trustees administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related parties and co-operation with other organisations

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

Reference and administrative information

Charity Name: 4CT Limited
Charity Number: 1120417
Company Registration Number: 04750811

Directors and trustees

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

Key management personnel: Trustees and Directors

Susan Brookes
Thomas Flower Treasurer
Gary Copitch
Jane Chadfield Chair of Trustees
Leslie Chadfield
David Iredale
Claire Evans Company Secretary

Chief Executive
Claire Evans

Registered Office
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

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

Bankers
The Co-operative Bank plc
1 Balloon Street
Manchester
M60 4EP

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of 4CT Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees

Jane Chadfield
Chair

Date: 10th November 2021

Independent examiner's report to the trustees of 4CT LIMITED

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 8 to 19.

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

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

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

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

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

Date: 10th November 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Income from:					
Donations and legacies	(3)	900	-	900	2,580
Charitable Activities	(4)	377,265	614,777	992,042	765,550
Other Trading Activities	(5)	480	-	480	28,062
Investment Income		-	-	-	-
Total		378,645	614,777	993,422	796,192
Expenditure on:					
Raising Funds	(6)	178,983	211,956	390,939	116,684
Charitable Activities	(6)	130,308	438,611	568,919	741,026
Other	(6)	-	-	-	5,643
Total		309,291	650,567	959,858	863,353
Net income/(expenditure)		69,354	(35,790)	33,564	(67,161)
Transfers between funds	(15)	(48,357)	48,357	-	-
Net movement in funds		20,997	12,567	33,564	(67,161)
Reconciliation of funds					
Total funds brought forward	(15)	108,596	7,691	116,287	183,448
Total funds carried forward	(15)	129,593	20,258	149,851	116,287

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

The income and expenditure for the comparative year have been restated to reflect the grants received on behalf of third parties. These grants should not have been included in either 4CT income or expenditure. The net income/expenditure remains unchanged.

The notes on pages 9 to 19 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021

Company registration number: 04750811

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	911	2,044
Total fixed assets		911	2,044
Current assets:			
Debtors	(13)	163,318	70,964
Cash at Bank & in Hand		192,571	180,972
Total current assets		355,889	251,936
Liabilities:			
Creditors: Amounts falling due within one year	(14)	206,949	137,693
Net current assets or liabilities		148,940	114,243
Total assets less current liabilities		149,851	116,287
Total net assets or liabilities		149,851	116,287
The funds of the charity:			
Restricted income funds	(15)	20,258	7,691
Unrestricted income funds	(15)	129,593	108,596
Total charity funds		149,851	116,287

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:
- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 10th November 2021

Jane Chadfield Chair

The notes on pages 9 to 19 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Net cash used in operating activities	11,599	28,845
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	-	-
Increase/(decrease) in cash and cash equivalents during the year	11,599	28,845
Cash and cash equivalents brought forward	180,972	152,127
Cash and cash equivalents carried forward	**192,571**	**180,972**

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

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

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 35 restricted funds.

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

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

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

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

The charity receives grants on behalf of third party organisations. These grants are removed from income and treated as creditors until such time as the third parties receive payment.

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

The costs of raising funds consists of activities, marketing and DBS costs.

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	25% on cost

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

(k) Pensions
The charity operates a stakeholder pension scheme for its employees.
The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

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

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

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Donations	900	-	900	2,580
	900	-	900	2,580
Previous reporting period	2,580	-	2,580	

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	£	£	£	£
Fee Income	9,224	-	9,224	4,170
Activity Charges	7,074	-	7,074	8,585
Student Placement Fees	-	-	-	250
Room Hire	101,425	-	101,425	162,554
Salary Recharges	-	-	-	22,889
Other Income	29,311	-	29,311	1,768
Restricted and unrestricted grants:				
Jigsaw Homes	-	-	-	6,000
ESC Lottery Fund	10,000	-	10,000	-
MCC Covid-19	87,663	-	87,663	-
Manchester Youth Zone - Cheetham KCYPS	-	4,295	4,295	-
Manchester Youth Zone - Young Manchester	3,500	-	3,500	-
Manchester Youth Zone - North Broadhurst	-	6,000	6,000	-
St Brigid's Primary School	-	1,000	1,000	-
MCC - HAF Easter	-	158,598	158,598	-
Mindi Leonard - North Broadhurst	-	2,000	2,000	-
MCC - Our Manchester MIF	56,068	-	56,068	113,943
We Love Manchester Covid 19	-	1,500	1,500	500
We Love Manchester Play Grant	-	1,250	1,250	-
Good Things Foundation	-	5,000	5,000	-
Manchester Active	-	-	-	2,000
Manchester Active Newton Heath	-	-	-	5,000
Manchester Active Cricket	-	-	-	1,000
HMRC CVJRS	-	74,256	74,256	-
National Lottery	-	67,730	67,730	-
Young Manchester	73,000	-	73,000	74,000
Young Manchester - KCYPS	-	2,990	2,990	-
Young Manchester Support Services	-	-	-	10,000
Young Manchester Arts & Culture	-	-	-	-
Young Manchester EYPP	-	-	-	30,000
MCC Young Manchester Playscheme	-	-	-	30,000
MCC Young Manchester	-	-	-	4,800
N-Gage - Ladybarn Youth	-	18,000	18,000	-
Manchester City Council AFM Newsletter	-	-	-	3,920
Young Manchester Adventure Fund	-	-	-	4,426
Young Manchester Keeping Young Children Safe	-	-	-	24,608
Manchester City Council Food Poverty	-	-	-	1,250
Clothworkers Foundation	-	1,475	1,475	-
GMMH	-	1,750	1,750	1,500
GMMH Covid-19	-	450	450	-
Groundwork	-	500	500	-
One Manchester Community Soup	-	-	-	1,000
One Manchester Holiday Hunger	-	2,000	2,000	-
Street Games UK	-	2,500	2,500	10,000
One Manchester	-	-	-	500
Short Breaks - Konnect	-	9,860	9,860	172,041
Short Breaks - Saturday Clubs	-	41,964	41,964	-
Short Breaks - Sensory	-	7,700	7,700	-
Short Breaks - Summer Packs	-	66,827	66,827	-
Short Breaks - SEND	-	70,912	70,912	-
Short Breaks - Summer Playscheme	-	12,322	12,322	-
CHAC - TNLCF	-	6,986	6,986	-
Parent Carers Forum	-	6,802	6,802	-
Manchester Youth Zone - Broadhurst	-	2,000	2,000	-
MCC - Broadhurst 1000 Days	-	15,055	15,055	-
MCC - Ladybarn	-	10,000	10,000	-
MCC - Active Ageing	-	1,875	1,875	-
MCC Work Club	-	10,000	10,000	-
MCC NIF	-	-	-	1,500
MCC NIF Christmas Fair	-	-	-	800
MCC Get Ready for Work	-	-	-	30,000
Third Party Grants	-	1,180	1,180	36,546
	377,265	614,777	992,042	765,550
Previous reporting period	427,509	599,041	1,026,550	

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	£	£	£	£
Payroll Fees	1,359	-	1,359	1,412
Car Parking (refunded)	(1,463)	-	(1,463)	25,818
DBS Fees	584	-	584	832
	480	-	480	28,062
Previous reporting period	28,062	-	28,062	

6. Expenditure

	Community Based Services	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£	£
Expenditure on raising funds:			
Activities	388,912	388,912	116,082
DBS Costs	652	652	504
Advertising and marketing	1,375	1,375	98
	390,939	390,939	116,684
Expenditure on charitable activities:			
Employment Costs	395,994	395,994	491,827
External Staff Costs	3,187	3,187	6,077
Training	328	328	807
Security	9,077	9,077	2,114
Bank Charges	45	45	55
Travel Expenses	662	662	979
Volunteer Expenses	-	-	188
Bad Debts	7,145	7,145	31,022
Third Party Expenditure	9,699	9,699	40,519
Rates and Water	14,684	14,684	29,401
Heat and Light	45,698	45,698	50,221
Subscriptions	1,856	1,856	1,925
IT Maintenance	4,450	4,450	5,227
Cleaning	10,680	10,680	9,688
Telephone	11,809	11,809	15,229
Repairs and Maintenance	21,492	21,492	26,382
Insurance	6,429	6,429	6,157
Governance Costs	13,581	13,581	10,963
Post, Printing & Stationery	10,970	10,970	9,624
Depreciation	1,133	1,133	2,621
	568,919	568,919	741,026
Other expenditure:			
Miscellaneous	-	-	5,643
	-	-	5,643
	959,858	959,858	863,353
Restricted Funds		650,567	645,088
Unrestricted Funds		309,291	218,265
		959,858	863,353

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total	Basis of apportionment
Payroll Fees	6,474	-	6,474	type of expense
Accountancy Fees	683	2,160	2,843	type of expense
Professional Fees	4,150	-	4,150	type of expense
Staff DBS Costs	114	-	114	type of expense
	11,421	2,160	13,581	

9. Analysis of staff costs

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Wages and Salaries	374,244	463,578
Redundancy	-	-
Social Security Costs	19,282	24,839
Pension Costs	2,468	3,410
	395,994	491,827
Charitable activities	395,994	491,827
Support costs	-	-
	395,994	491,827

The average number of employees during the year was 56 (previous year: 73).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £57,576 (previous year: £57,597). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Independent examination fees	2,160	1,320
Other financial support	683	-
	2,843	1,320

11. Tangible Fixed Assets

	Computers	Fixtures and Fittings	Total
Cost	£	£	£
At 1 April 2020	35,316	52,810	88,126
Additions	-	-	-
Eliminated on Disposals	-	-	-
At 31 March 2021	35,316	52,810	88,126
Depreciation			
At 1 April 2020	35,315	50,767	86,082
Charge for Year	-	1,133	1,133
Eliminated on Disposals	-	-	-
At 31 March 2021	35,315	51,900	87,215
NET BOOK VALUE			
At 31 March 2021	1	910	911
At 31 March 2020	1	2,043	2,044

12. Analysis of debtors

	2021	2020
	£	£
Debtors	154,865	60,471
Prepayments	8,453	10,493
	163,318	70,964

Debtors and prepayments related to restricted funds £118,547 (2020: £35,494) and unrestricted funds £44,771 (2020: £35,470).

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	170,817	127,117
Short-term compensated absences (holiday pay)	6,084	6,292
Other creditors and accruals	4,217	4,284
Deferred income	25,831	-
	206,949	137,693

14. Deferred income

Deferred income comprises rental income and grants received in advance.

Balance as at 1 April 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	25,831
Balance at 31 March 2021	25,831

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	108,596	378,645	(309,291)	(48,357)	129,593
	108,596	378,645	(309,291)	(48,357)	129,593

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	143,688	458,151	(479,265)	(13,978)	108,596
	143,688	458,151	(479,265)	(13,978)	108,596

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Manchester Youth Zone - Cheetham KCYPS	-	4,295	(2,817)	-	1,478
Manchester Youth Zone - North Broadhurst	-	6,000	(975)	2,000	7,025
St Brigid's Primary School	-	1,000	(1,000)		-
MCC - HAF Easter	-	158,598	(158,598)	-	-
Mindi Leonard - North Broadhurst	-	2,000	(2,000)	-	-
Jigsaw Homes	2,752	-	(2,752)		-
We Love Manchester Covid 19	500	1,500	(2,000)	-	-
We Love Manchester Play Grant	-	1,250	(1,250)	-	-
Good Things Foundation	-	5,000	(5,000)	-	-
HMRC CVJRS	-	74,256	(74,256)		-
National Lottery	-	67,730	(67,724)	-	6
Young Manchester - KCYPS	-	2,990	(2,990)	-	-
N-Gage - Ladybarn Youth	-	18,000	(6,116)	-	11,884
Manchester City Council AFM Newsletter	(1,970)	-	-	1,970	-
Young Manchester Adventure Fund	4,426	-	-	-	4,426
Clothworkers Foundation	-	1,475	(1,479)	4	-
GMMH	180	1,750	(1,930)	-	-
GMMH Covid-19	-	450	(450)	-	-
Groundwork	-	500	(500)	-	-
One Manchester Holiday Hunger	-	2,000	(2,000)		-
Street Games UK	-	2,500	(2,500)		-
Short Breaks - Saturday Clubs	-	41,964	(43,972)	-	(2,008)
Short Breaks - Sensory	-	7,700	(7,700)	-	-
Short Breaks - Summer Packs	-	66,827	(66,827)	-	-
Short Breaks - SEND	-	70,912	(72,630)	-	(1,718)
Short Breaks - Summer Playscheme	-	12,322	(12,454)	-	(132)
CHAC - TNLCF	-	6,986	(7,123)	137	-
Parent Carers Forum	-	6,802	(6,802)		-
Manchester Youth Zone - Broadhurst	-	2,000	(3,262)	4,520	3,258
MCC - Broadhurst 1000 Days	-	15,055	(19,041)	-	(3,986)
MCC - Ladybarn	-	10,000	(38,047)	28,047	-
MCC - Active Ageing	-	1,875	(1,875)	-	-
MCC Work Club	-	10,000	(21,635)	11,635	-
Third Party Grants	1,803	1,180	(2,983)	-	-
Short Breaks - Konnect	-	9,860	(9,879)	44	25
	7,691	614,777	(650,567)	48,357	20,258

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Jigsaw Homes	-	6,000	(3,248)	-	2,752
We Love Manchester Covid 19	-	500	-	-	500
Manchester Active Newton Heath	-	5,000	(6,146)	1,146	-
Manchester Active Cricket	-	1,000	(1,000)	-	-
Young Manchester Support Services	-	10,000	(12,400)	2,400	-
Young Manchester EYPP	-	30,000	(30,000)	-	-
MCC Young Manchester Playscheme	-	30,000	(31,750)	1,750	-
Manchester City Council AFM Newsletter	-	3,920	(9,490)	3,600	(1,970)
Young Manchester Adventure Fund	-	4,426	(2,000)	2,000	4,426
Young Manchester Keeping Young Children Safe	-	24,608	(24,608)	-	-
Manchester City Council Food Poverty	-	1,250	(1,250)	-	-
GMMH	-	1,500	(1,320)	-	180
Street Games UK	-	10,000	(10,000)	-	-
One Manchester	-	500	(500)	-	-
MCC NIF	-	1,500	(1,500)	-	-
Our Manchester	8,574	-	(8,574)	-	-
MCC Get Ready for Work	-	30,000	(30,000)	-	-
Third Party Grants	31,186	36,546	(65,929)	-	1,803
Short Breaks	-	171,291	(174,373)	3,082	-
	39,760	368,041	(414,088)	13,978	7,691

Name of restricted fund:	Description, nature and purpose of the fund
Manchester Youth Zone - Cheetham KCYPS	to support family support activities in Cheetham Hill
Manchester Youth Zone - North Broadhurst	for Junior Youth Provision at Broadhurst Centre
St Brigid's Primary School	for activity packs for Easter school holidays
MCC - HAF Easter	for activity packs for Easter school holidays
Mindi Leonard - North Broadhurst	for Junior Youth Provision at Broadhurst Centre
Jigsaw Homes	for family support activities in Miles Platting
We Love Manchester Covid 19	for food provision during Covid
We Love Manchester Play Grant	for online play therapy sessions during covid
Good Things Foundation	for online training activities
HMRC CVJRS	for salaries
National Lottery	for Bags and Bubbles Summer playscheme
Young Manchester - KCYPS	for protective youth work services during Covid
N-Gage - Ladybarn Youth	for youth provision at Ladybarn Centre
Manchester City Council AFM Newsletter	for co-ordination of newsletters for older residents
Young Manchester Adventure Fund	for outdoor adventure activities for children in East Manchester
Clothworkers Foundation	for capital equipment for Covid measures
GMMH	for emergency provision during Covid - newsletters, food etc.
GMMH Covid-19	for emergency provision during Covid - newsletters, food etc.
Groundwork	for holiday scheme food provision
One Manchester Holiday Hunger	for holiday scheme food provision
Street Games UK	for youth and play activities
Short Breaks - Saturday Clubs	for youth and play activities
Short Breaks - Sensory	for youth and play activities
Short Breaks - Summer Packs	for youth and play activities
Short Breaks - SEND	for youth and play activities
Short Breaks - Summer Playscheme	for youth and play activities
CHAC - TNLCF	for providing equipment for Covid measures
Parent Carers Forum	for youth and play activities
Manchester Youth Zone - Broadhurst	for Junior Youth Provision at Broadhurst Centre
MCC - Broadhurst 1000 Days	for support programme for new parents
MCC - Ladybarn	for core running costs for Ladybarn Centre
MCC - Active Ageing	for food provision for older people
MCC Work Club	for Get Ready for Work support scheme
Third Party Grants	grants received for other groups
Short Breaks - Konnect	for youth and play activities

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	911	-	-	911
Cash at bank and in hand	128,334	-	64,237	192,571
Other net current assets/(liabilities)	348	-	(43,979)	(43,631)
Total	129,593	-	20,258	149,851

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	2,044	-	-	2,044
Cash at bank and in hand	125,530	-	55,442	180,972
Other net current assets/(liabilities)	(18,978)	-	(47,751)	(66,729)
Total	108,596	-	7,691	116,287

17. Financial Instruments

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

18. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Net movement in funds	33,564	(67,161)
Add back depreciation	1,133	2,621
Deduct investment income	-	-
Decrease/(increase) in debtors	(92,354)	55,406
Increase/(decrease) in creditors	69,256	37,979
Net cash used in operating activities	11,599	28,845

19. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases 2021	Equipment Leases 2020
	£	£
Payable within one year	2,489	2,489
Payable between 2 and five years	5,600	8,089

Lease payments recognised as expenses are £2,489 within Post, Printing and Stationery.