

# **4CT LIMITED**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

Registered Charity No. 1120417  
Company Registration No: 04750811

## 4CT LIMITED

### INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 6	TRUSTEES ANNUAL REPORT
7	INDEPENDENT EXAMINERS REPORT
8	STATEMENT OF FINANCIAL ACTIVITIES
9	BALANCE SHEET
10	STATEMENT OF CASH FLOWS
11 - 19	NOTES TO THE ACCOUNTS

## 4CT LIMITED

Report of the trustees for the year ended 31<sup>st</sup> March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> 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:

#### Get Ready for Work Project

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

#### 4CT Community Facilities

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.

## 4CT LIMITED

- 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.

## 4CT LIMITED

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 31<sup>st</sup> 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.

## 4CT LIMITED

### 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

**4CT LIMITED****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

**4CT LIMITED****Trustees responsibilities in relation to the financial statements**

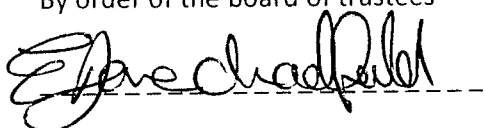
The charity trustees (who are also the directors of 4CT Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

A handwritten signature in black ink, appearing to read 'Jane Chadfield', is written over a horizontal dashed line.

Jane Chadfield  
Chair

Date: 10<sup>th</sup> November 2021



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

I report on the accounts of the company for the year ended 31<sup>st</sup> 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: 10<sup>th</sup> November 2021

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

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	Further Details	£	£	£	£
<b>Income from:</b>					
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		-	-	-	-
<b>Total</b>		<b>378,645</b>	<b>614,777</b>	<b>993,422</b>	<b>796,192</b>
<b>Expenditure on:</b>					
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
<b>Total</b>		<b>309,291</b>	<b>650,567</b>	<b>959,858</b>	<b>863,353</b>
<b>Net income/(expenditure)</b>		<b>69,354</b>	<b>(35,790)</b>	<b>33,564</b>	<b>(67,161)</b>
Transfers between funds	(15)	(48,357)	48,357	-	-
<b>Net movement in funds</b>		<b>20,997</b>	<b>12,567</b>	<b>33,564</b>	<b>(67,161)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	108,596	7,691	116,287	183,448
<b>Total funds carried forward</b>	<b>(15)</b>	<b>129,593</b>	<b>20,258</b>	<b>149,851</b>	<b>116,287</b>

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

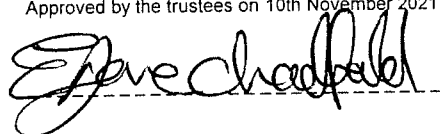
	Notes	2021 £	2020 £
<b>Fixed assets:</b>			
Tangible assets	(11)	911	2,044
Total fixed assets		<u>911</u>	<u>2,044</u>
<b>Current assets:</b>			
Debtors	(13)	163,318	70,964
Cash at Bank & in Hand		<u>192,571</u>	<u>180,972</u>
Total current assets		<u>355,889</u>	<u>251,936</u>
<b>Liabilities:</b>		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

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

## Notes to the accounts

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 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 (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	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2021	31 March	31 March	31 March
	£	£	£	£
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
	<u>377,265</u>	<u>614,777</u>	<u>992,042</u>	<u>765,550</u>
Previous reporting period	<u>427,509</u>	<u>599,041</u>	<u>1,026,550</u>	

## 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
	<u>480</u>	<u>-</u>	<u>480</u>	<u>28,062</u>
Previous reporting period	<u>28,062</u>	<u>-</u>	<u>28,062</u>	

## 6. Expenditure

	Community Based Services £	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
<b>Expenditure on raising funds:</b>			
Activities	388,912	388,912	116,082
DBS Costs	652	652	504
Advertising and marketing	1,375	1,375	98
	<u>390,939</u>	<u>390,939</u>	<u>116,684</u>
<b>Expenditure on charitable activities:</b>			
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
	<u>568,919</u>	<u>568,919</u>	<u>741,026</u>
<b>Other expenditure:</b>			
Miscellaneous	-	-	5,643
	<u>-</u>	<u>-</u>	<u>5,643</u>
	<u>959,858</u>	<u>959,858</u>	<u>863,353</u>
Restricted Funds		650,567	645,088
Unrestricted Funds		<u>309,291</u>	<u>218,265</u>
		<u>959,858</u>	<u>863,353</u>



**7. Analysis of expenditure on charitable activities**

As per note 6.

**8. Allocation of governance and support costs**

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

	General Support	Governance	Total	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
	<u>11,421</u>	<u>2,160</u>	<u>13,581</u>	

**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	<u>2,468</u>	<u>3,410</u>
	<u>395,994</u>	<u>491,827</u>
Charitable activities	395,994	491,827
Support costs	<u>-</u>	<u>-</u>
	<u>395,994</u>	<u>491,827</u>

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	<u>683</u>	<u>-</u>
	<u>2,843</u>	<u>1,320</u>

**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
<b>Depreciation</b>			
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
<b>NET BOOK VALUE</b>			
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
<b>Previous reporting period</b>					
	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:**

General Fund

**Description, nature and purpose of the 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:**

Manchester Youth Zone - Cheetham KCYPs  
 Manchester Youth Zone - North Broadhurst  
 St Brigid's Primary School  
 MCC - HAF Easter  
 Mindi Leonard - North Broadhurst  
 Jigsaw Homes  
 We Love Manchester Covid 19  
 We Love Manchester Play Grant  
 Good Things Foundation  
 HMRC CVJRS  
 National Lottery  
 Young Manchester - KCYPs  
 N-Gage - Ladybarn Youth  
 Manchester City Council AFM Newsletter  
 Young Manchester Adventure Fund  
 Clothworkers Foundation  
 GMMH  
 GMMH Covid-19  
 Groundwork  
 One Manchester Holiday Hunger  
 Street Games UK  
 Short Breaks - Saturday Clubs  
 Short Breaks - Sensory  
 Short Breaks - Summer Packs  
 Short Breaks - SEND  
 Short Breaks - Summer Playscheme  
 CHAC - TNLFCF  
 Parent Carers Forum  
 Manchester Youth Zone - Broadhurst  
 MCC - Broadhurst 1000 Days  
 MCC - Ladybarn  
 MCC - Active Ageing  
 MCC Work Club  
 Third Party Grants  
 Short Breaks - Konnect

**Description, nature and purpose of the fund**

to support family support activities in Cheetham Hill  
 for Junior Youth Provision at Broadhurst Centre  
 for activity packs for Easter school holidays  
 for activity packs for Easter school holidays  
 for Junior Youth Provision at Broadhurst Centre  
 for family support activities in Miles Platting  
 for food provision during Covid  
 for online play therapy sessions during covid  
 for online training activities  
 for salaries  
 for Bags and Bubbles Summer playscheme  
 for protective youth work services during Covid  
 for youth provision at Ladybarn Centre  
 for co-ordination of newsletters for older residents  
 for outdoor adventure activities for children in East Manchester  
 for capital equipment for Covid measures  
 for emergency provision during Covid - newsletters, food etc.  
 for emergency provision during Covid - newsletters, food etc.  
 for holiday scheme food provision  
 for holiday scheme food provision  
 for youth and play activities  
 for youth and play activities  
 for youth and play activities  
 for youth and play activities  
 for youth and play activities  
 for youth and play activities  
 for providing equipment for Covid measures  
 for youth and play activities  
 for Junior Youth Provision at Broadhurst Centre  
 for support programme for new parents  
 for core running costs for Ladybarn Centre  
 for food provision for older people  
 for Get Ready for Work support scheme  
 grants received for other groups  
 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)
<b>Total</b>	<b>129,593</b>	<b>-</b>	<b>20,258</b>	<b>149,851</b>

**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)
<b>Total</b>	<b>108,596</b>	<b>-</b>	<b>7,691</b>	<b>116,287</b>

**17. Financial Instruments**

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

**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
<b>Net cash used in operating activities</b>	<b>11,599</b>	<b>28,845</b>

**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.