

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 through 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:

Get Ready for Work Project

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

4CT Community Facilities

- 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

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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.

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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.

4CT LIMITED**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

4CT LIMITED**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



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)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	Further Details	£	£	£	£
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		<u>9,816</u>	<u>911</u>
Current assets:			
Debtors	(13)	167,012	163,318
Cash at Bank & in Hand		281,644	192,571
Total current assets		<u>448,656</u>	<u>355,889</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	237,421	206,949
Net current assets or liabilities		<u>211,235</u>	<u>148,940</u>
Total assets less current liabilities		221,051	149,851
Total net assets or liabilities		<u><u>221,051</u></u>	<u><u>149,851</u></u>
The funds of the charity:			
Restricted income funds	(15)	4,268	20,258
Unrestricted income funds	(15)	216,783	129,593
Total charity funds		<u><u>221,051</u></u>	<u><u>149,851</u></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 1st November 2022



David Irelate
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	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2022	31 March	31 March	31 March
	£	£	£	£
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	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2022	31 March	31 March	31 March
	£	2022	2022	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	Restricted	Total Funds
	Year Ended 31	Year Ended	Year Ended
	March 2021	31 March	31 March
	£	£	£
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
	<u>884,258</u>	<u>959,858</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2022	Basis of apportionment
Payroll 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
	<u>6,220</u>	<u>2,160</u>	<u>8,380</u>	

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
	<u>11,421</u>	<u>2,160</u>	<u>13,581</u>	

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
	<u>399,226</u>	<u>395,994</u>
Charitable activities	399,226	395,994
Support costs	-	-
	<u>399,226</u>	<u>395,994</u>

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
	<u>2,160</u>	<u>2,843</u>

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:

General Fund

Description, nature and purpose of the 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.