

4CT LIMITED

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023**

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 - 23	NOTES TO THE ACCOUNTS

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.

4CT LIMITED

- 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.

4CT LIMITED**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

4CT LIMITED**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: 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)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	Further Details	£	£	£	£
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		<u>12,147</u>	<u>9,816</u>
Current assets:			
Debtors	(13)	177,048	167,012
Cash at Bank & in Hand		173,564	281,644
Total current assets		<u>350,612</u>	<u>448,656</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	194,767	237,421
Net current assets or liabilities		<u>155,845</u>	<u>211,235</u>
Total assets less current liabilities		167,992	221,051
Total net assets or liabilities		<u>167,992</u>	<u>221,051</u>
The funds of the charity:			
Restricted income funds	(15)	15,541	4,268
Unrestricted income funds	(15)	152,451	216,783
Total charity funds		<u>167,992</u>	<u>221,051</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 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	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2023	31 March	31 March	31 March
	£	£	£	£
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	-	5,300	5,300	6,250
Capacity Building				
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	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2023	31 March	31 March	31 March
	£	£	£	£
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
	<u>455,081</u>	<u>420,461</u>	<u>875,542</u>	<u>940,505</u>

4. Income from charitable activities

Previous reporting period

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

Previous reporting period

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

6. Expenditure

	Community	Year Ended	Year Ended
	Based	31 March	31 March
	Services	2023	2022
	£	£	£
Expenditure on raising funds:			
Activities	202,581	202,581	174,632
DBS Costs	-	-	949
	<u>202,581</u>	<u>202,581</u>	<u>175,581</u>

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
	<u>788,981</u>	<u>788,981</u>	<u>708,360</u>

Other expenditure:

Miscellaneous	1,941	1,941	317
	<u>1,941</u>	<u>1,941</u>	<u>317</u>
	<u>993,503</u>	<u>993,503</u>	<u>884,258</u>

6. Expenditure

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Restricted Funds	417,805	525,992
Unrestricted Funds	575,698	358,266
	<u>993,503</u>	<u>884,258</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 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
	<u>9,973</u>	<u>2,520</u>	<u>12,493</u>	

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
	<u>6,220</u>	<u>2,160</u>	<u>8,380</u>	

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
	<u>401,021</u>	<u>399,226</u>
Charitable activities	401,021	399,226
Support costs	-	-
	<u>401,021</u>	<u>399,226</u>

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	-
	<u>2,852</u>	<u>2,160</u>

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:

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 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