YPAC Manchester Ltd

England & Wales · Charity number 1133626

Details

Other names	YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S
Status	Registered
Legal form	Charitable company
Company number	07039253
Registered	2010-01-20
Register	View on the Charity Commission register

Contact

Address	St Georges Community Centre Bothwell Road Manchester M40 7NY
Phone	01618345665
Email	info@ypacmanchester.org.uk
Website	www.ypacmanchester.org.uk

Activities

Objects: TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE, PARTICULARLY THOSE WHO ARE SOCIALLY OR ECONOMICALLY DISADVANTAGED, THROUGH:A THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFEB PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS

Activities: YPAC offers a range of activities and support to young people aged 6-19 in the Miles Platting, Collyhurst, Newton Heath and Ancoats Area of Manchester. This includes open access youth and play sessions, projects in the arts, sports or community development, holiday schemes, one to one support and Detached Youth work.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£280,612	£264,186	-	-
2024-03-31	£289,864	£284,060	-	-
2023-03-31	£211,179	£233,336	-	-
2022-03-31	£265,085	£209,579	-	-
2021-03-31	£184,786	£158,614	-	-

Trustees

Name	Role	Appointed
Hannah Brownhill		2023-07-26
Tracy Louise Sparkes		2017-11-02
William LLoyd Orr		2020-03-25

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YPAC Manchester Ltd

England & Wales - Charity number 1133626

Accounts

YPAC MANCHESTER LTD

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No. 1133626
Company Registration No. 07039253

YPAC MANCHESTER LTD

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YPAC MANCHESTER LTD

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

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

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

Objectives and activities

The purposes of the charity are:

To advance in life and help young people, particularly those who are socially or economically disadvantaged, through:

a, the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.

b, providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The main activities are:

- Informal education through open access youth sessions
- Informal Education through Detached Youth work
- Term time play sessions and playschemes
- Supporting school pupils including transitions
- Health and well-being programmes
- Supporting Young Peoples employability

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:

- Youth Work Programme
- Detached Youth work
- Employability support for 16-25 year olds
- Summer and holiday sessions
- Play work programme.

A review of our achievements and performance

Despite the challenges of ongoing reductions in public sector spending and increased competition for funds the charity has been able to maintain its services and continues to offer youth and play work in the areas of Ancoats, Miles Platting, Newton Heath and Collyhurst. We continue to support local young people through 3 key strands of work:

1. Young People in the Community
2. Young People at Home
3. Young People achieving and succeeding.

We have continued our Youth and Play clubs and detached work this year. We made a decision to stop our play play provision to focus on youthwork delivery aimed at year 6 onwards. We have continued to develop our detached work around the Newton Heath and Philips Park areas of Manchester as well as consolidating our established work in Collyhurst and Miles Platting. Continued support for a group in Harpurhey. We have continued to work in Clayton and Openshaw as part of our detached work offer, partnering with Manchester Young Champs. Our developmental work has included Residential work, youth voice work, engaging educational activities, social action projects and arts projects.

Financial review

In 2024-2025 our income decreased from the previous year by approximately £9,000. This reflects the change in funding around detached work, funding to support our additional youthwork sessions, increased funding for social action and our position as Lead organisation in a funded partnership. This year, our expenditure decreased by around £20,000 reflecting that our overall costs decreased. There was approximately £10,000 depreciation on various assets. We have a surplus of £16,426 compared to the surplus of £5,804 in the previous year. We are continuing to use surplus funds to ensure additional delivery. We will continue to assess the organisational expenditure during the year.

Impact of Covid Pandemic

We are still working with the long-term impact of the covid measures on young people, working with mental health, behavioural and emotional issues with some young people, though these have lessened greatly in the last year.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves on 31st March 2025 was £93,903 of which all are free reserves, after allowing for funds tied up in fixed assets.

The trustees have reviewed the reserves policy in view of the financial performance for 2024-25 and agreed the following:

<u>Reserves Policy</u>

YPAC needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay and notice and amounts due to creditors.
- To meet unexpected costs like breakdown of essential office machinery, staff cover for illness, maternity leave, parental leave and legal costs defending the charities interests.
- To replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears.

- From time to time funding has certain restrictions which mean that by law it must be held in a restricted reserve until it is spent in line with the funding agreement.

The charity aims to maintain a general reserve of approximately 3 months running costs (approximately £70,000 in 2024-2025) and aims to do so by generating a small surplus of £5000 per annum to go into the general reserve.
The charity also aims to hold designated funds for potential redundancy or closure costs and working capital of approximately £10,000 – this figure to be reviewed annually subject to our potential redundancy liabilities.
There are no funds that are materially in deficit. Income from funders does process over two tax years. Therefore, and as mentioned, the Charity's expenditure for the reporting financial year can be more than its income. When the balance from the previous financial year is included, the charity has a cash surplus. The Charity's main source of income is grants. 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 trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods
YPAC finalised a Business Plan for 2025-28 onwards focussing on increased youth work services.
Further funding will be sought from other funders over the next financial year to secure the Charity over the next three years. Trustees are reviewing and revising the business plan and funding strategy.

Structure, governance and management
YPAC Manchester Ltd (formerly Youth Project @ Apostles' and Cuthbert's) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 Oct 2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20 January 2010. After a review in 2019-20, we refocussed our work on our Objectives.

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 one year upon which all trustees must be re-elected.

Trustee induction and training
Trustee's start on the Board as non-executive members. This forms part of their induction and training. Appointment as full Board Members is made up to 12 months later. The exception to this induction process is for trustees who have knowledge and experience at holding a post of Trustee and Director elsewhere and/or significant knowledge and experience of YPAC. All trustees take part in 'Away Days' to learn more about the Charity. YPAC is a member of 2 infrastructure organisations who provide Trustee training which includes, finance, governance, policy and procedures and law.

Organisation

The board of trustees administers the charity. The board normally meets every two months. A Manager 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: YPAC Manchester Ltd (Youth Project @ Apostles' and Cuthbert's)
Charity Number: 1133626
Company Registration Number: 07039253

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

William Orr	Chair	
Tracy Sparkes	Treasurer	
Claire Evans		(resigned November 2024)
Hannah Brownhill		
Yolande Leroy		(resigned July 2025)

Youth Work Manager

Chris Macintosh

Registered Office

St Georges Youth and Community Centre
Bothwell Road
Manchester
M40 7NY

Independent Examiners

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

Bankers
Co-operative Bank plc
Balloon Street
Manchester

Trustees responsibilities in relation to the financial statements
The charity trustees (who are also the directors of YPAC Manchester Ltd 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

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William Orr
Chair

Date: 3rd December 2025

Independent examiner's report to the trustees of YPAC MANCHESTER LTD

I report on the accounts of the company for the year ended 31st March 2025, which are set out on pages 7 to 20.

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.

James Hilton Jones
Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre, Albert Street, Oldham OL8 3QL
Date: 3rd December 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025
(including Income and Expenditure Account)

	Further Details	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
		£	£	£	£
Income from:					
Donations and legacies	(3)	310	-	310	1,200
Charitable Activities	(4)	39,430	228,187	267,617	288,090
Other Trading Activities	(5)	12,550	-	12,550	574
Other Income		135	-	135	-
Total		52,425	228,187	280,612	289,864
Expenditure on:					
Charitable Activities	(6)	6,767	257,419	264,186	284,060
Total		6,767	257,419	264,186	284,060
Net income/(expenditure)		45,658	(29,232)	16,426	5,804
Transfers between funds	(15)	(782)	782	-	-
Net movement in funds		44,876	(28,450)	16,426	5,804
Reconciliation of funds					
Total funds brought forward	(15)	59,027	74,624	133,651	127,847
Total funds carried forward	(15)	103,903	46,174	150,077	133,651

The negative unrestricted expenditure is the result of the balance of HMRC employment allowance.

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

The notes on pages 10 to 20 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company Registration Number: 07039253

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	9,740	19,925
Total fixed assets		9,740	19,925
Current assets:			
Debtors	(12)	5,203	6,938
Cash at Bank & in Hand		186,885	160,599
Total current assets		192,088	167,537
Liabilities:			
Creditors: Amounts falling due within one year	(13)	51,751	53,811
Net current assets or liabilities		140,337	113,726
Total assets less current liabilities		150,077	133,651
Total net assets or liabilities		150,077	133,651
The funds of the charity:			
Restricted income funds	(15)	46,174	74,624
Unrestricted income funds	(15)	103,903	59,027
Total charity funds		150,077	133,651

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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 3rd December 2025

William Orr Chair

The notes on pages 10 to 20 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2025

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	16,426	5,804
Add back depreciation	10,185	13,877
Decrease/(increase) in debtors	1,735	2,376
Increase/(decrease) in creditors	(2,060)	5,395
Net cash used in operating activities	26,286	27,452
Cash flows from investment activities:		
Purchase of fixed assets	-	(579)
Net cash provided by investing activities	-	(579)
Increase/(decrease) in cash and cash equivalents during the year	26,286	26,873
Cash and cash equivalents brought forward	160,599	133,726
Cash and cash equivalents carried forward	**186,885**	**160,599**

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

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 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 40 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.

(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) Charitable Activities

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

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

(h) 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:

Equipment	33.33% on cost
Motor Vehicles	25% on cost

(i) 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.

(j) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals.
The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) 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.

(l) 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 (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).
Director and Trustee Claire Evans was the CEO of 4CT which is an organisation responsible for distributing Young Manchester grants.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Donations	310	-	310	1,200
	310	-	310	1,200

previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Donations	1,200	-	1,200
	1,200	-	1,200

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

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Unrestricted grants:				
4CT - CRF	-	-	-	1,350
4CT - HAF EMYPP Playschemes	1,430	-	1,430	-
Reclaim	-	-	-	296
FEC Development Management	-	-	-	1,500
Morgan Sindall	-	-	-	1,000
UK Youth PEARS	38,000	-	38,000	19,000
Restricted grants:				
Garfield Weston	-	-	-	20,000
Manchester City Council - Youth and Play	-	-	-	18,409
4CT Limited - KCYPS East 23	-	-	-	49,780
4CT - KCYPS	-	39,987	39,987	-
4CT - HAF 2023	-	-	-	16,230
4CT - HAF Summer	-	12,075	12,075	-
4CT Limited - Youth and Play East	-	-	-	25,800
Hedley Foundation	-	2,500	2,500	-
Manchester Youth Zone	-	-	-	5,000
GM Navigators	-	-	-	1,500
Jigsaw	-	5,000	5,000	5,000
Manchester City Council - Youth Bank	-	30,000	30,000	30,000
Manchester Youth Zone - KCYPS North	-	10,027	10,027	10,027
Manchester Youth Zone - Youth and Play North	-	-	-	11,988
The National Lottery	-	-	-	4,610
Manchester City Council - Third Party Grants	-	81,098	81,098	-
Young Manchester - Youth Led Girls	-	-	-	8,200
Young Manchester - Youth Led Thursday	-	-	-	5,900
Henry Smith	-	45,000	45,000	22,500
Tudor Trust	-	2,500	2,500	30,000
	39,430	228,187	267,617	288,090

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

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Unrestricted grants:			
4CT - CRF	1,350	-	1,350
Reclaim	296	-	296
FEC Development Management	1,500	-	1,500
Morgan Sindall	1,000	-	1,000
UK Youth PEARS	19,000	-	19,000
Restricted grants:			
Garfield Weston	-	20,000	20,000
Manchester City Council - Youth and Play	-	18,409	18,409
4CT Limited - KCYPS East 23	-	49,780	49,780
4CT - HAF 2023	-	16,230	16,230
4CT Limited - Youth and Play East	-	25,800	25,800
Manchester Youth Zone	-	5,000	5,000
GM Navigators	-	1,500	1,500
Jigsaw	-	5,000	5,000
Manchester City Council - Youth Bank	-	30,000	30,000
Manchester Youth Zone - KCYPS North	-	10,027	10,027
Manchester Youth Zone - Youth and Play North	-	11,988	11,988
The National Lottery	-	4,610	4,610
Young Manchester - Youth Led Girls	-	8,200	8,200
Young Manchester - Youth Led Thursday	-	5,900	5,900
Henry Smith	-	22,500	22,500
Tudor Trust	-	30,000	30,000
	23,146	264,944	288,090

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Generated income	12,550	-	12,550	574
	12,550	-	12,550	574

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Generated income	574	-	574
	574	-	574

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

6. Expenditure

	Youth and Community Work	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
Expenditure on charitable activities:			
Employment Costs	142,318	142,318	166,206
Recruitment	517	517	285
Training	2,971	2,971	8,698
Freelance Fees	-	-	5,000
Monitoring System	1,440	1,440	1,386
Consultancy	2,617	2,617	-
Youth activity costs	38,351	38,351	62,475
Third Party Grants Paid	38,968	38,968	-
Travel expenses	758	758	425
Equipment	885	885	3,272
Bank Charges	25	25	73
Minibus Expenses	2,927	2,927	1,102
Telephone	2,089	2,089	2,721
Rent	15,570	15,570	14,925
Insurance	1,342	1,342	1,378
Governance costs	1,661	1,661	1,735
Post, Printing & Stationery	1,562	1,562	502
Depreciation	10,185	10,185	13,877
	264,186	264,186	284,060
Total Expenditure	264,186	264,186	284,060
Restricted funds		257,419	275,558
Unrestricted funds		6,767	8,502
		264,186	284,060

7. Analysis of expenditure on charitable activities

As per note 6.

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

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 2025	Basis of apportionment
Payroll Bureau	602	-	602	type of expense
Professional Fees	34	-	34	type of expense
Trustee Training & AGM Costs	-	65	65	type of expense
Accountancy Fees	-	960	960	type of expense
	636	1,025	1,661	

	General Support	Governance	Total 2024	Basis of apportionment
Payroll Bureau	602	-	602	type of expense
Professional Fees	13	-	13	type of expense
Trustee Training & AGM Costs	-	160	160	type of expense
Accountancy Fees	-	960	960	type of expense
	615	1,120	1,735	

9. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	134,244	155,938
Redundancy	-	-
Social Security Costs	4,222	5,749
Pension Costs	3,852	4,519
	142,318	166,206
Charitable activities	142,318	166,206
Support costs	-	-
	142,318	166,206

The average number of employees during the year was 11 (previous year: 14).

The charity considers its key management personnel comprises the trustees and Youth Work Manager. The total employment benefits, including employer pension and NIC contributions of the key management personnel were £41,092 (previous year: £41,296, including employer pension contributions). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Independent examination fees	960	960
	960	960

11. Tangible Fixed Assets

	Motor Vehicles	Equipment	Total
Cost	£	£	£
At 1 April 2024	38,188	24,033	62,221
Additions	-	-	-
At 31 March 2025	38,188	24,033	62,221
Depreciation			
At 1 April 2024	19,094	23,202	42,296
Charge for Year	9,547	638	10,185
At 31 March 2025	28,641	23,840	52,481
NET BOOK VALUE			
At 31 March 2025	9,547	193	9,740
At 31 March 2024	19,094	831	19,925

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

12. Analysis of debtors

	2025	2024
	£	£
Prepayments	5,203	6,938
	5,203	6,938

Debtors and prepayments related to restricted funds £5,078 (2024: £6,826) and unrestricted funds £125 (2024: £nil).

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	5,048	5,652
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,084	960
Deferred income	45,619	44,000
Taxation and social security costs	-	3,199
	51,751	53,811

14. Deferred income

Deferred income comprises grants received in advance.	
Balance as at 1 April 2024	44,000
Amount released to income earned from charitable activities	(44,000)
Amount deferred in year	45,619
Balance at 31 March 2025	45,619

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	29,527	52,425	(6,767)	18,718	93,903
Designated Fund	29,500	-	-	(19,500)	10,000
	59,027	52,425	(6,767)	(782)	103,903

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	7,494	24,920	(8,502)	5,615	29,527
Designated Fund	29,500	-	-	-	29,500
	36,994	24,920	(8,502)	5,615	59,027

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Fund	For future redundancy and closure costs

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

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Adactus Housing - Jigsaw	228	-	(434)	-	(206)
BBC Children in Need Youth Investment Fund	19,229	-	(9,547)	-	9,682
Collyhurst Big Local	2,207	-	(852)	-	1,355
Canal & River Trust	801	-	(310)	-	491
Cycle and Stride	282	-	-	-	282
4CT Limited - Health and Wellbeing Fund	1,051	-	(955)	-	96
Manchester City Council - Youth and Play	299	-	-	771	1,070
4CT Limited - KCYPS East 23	1,688	-	(1,688)	-	-
4CT - KCYPS	-	39,987	(39,335)	-	652
4CT - HAF 2023	83	-	(83)	-	-
HAF 2024	(11)	-	-	11	-
4CT Limited - Work and Skills	500	-	(500)	-	-
4CT - HAF Summer	-	12,075	(12,075)	-	-
4CT Limited - Youth and Play East	723	-	(457)	-	266
Hedley Foundation	-	2,500	(2,500)	-	-
Manchester Youth Zone	350	-	(350)	-	-
GM Navigators	105	-	(105)	-	-
Jigsaw	-	5,000	(3,241)	-	1,759
Manchester City Council - Youth Bank	14,249	30,000	(22,449)	-	21,800
Manchester Youth Zone - KCYPS North	-	10,027	(9,817)	-	210
Manchester Youth Zone - Youth and Play North	635	-	-	-	635
The National Lottery	24	-	(24)	-	-
Manchester Youth Zone - Keeping Children Safe (North)	2,258	-	(831)	-	1,427
NM Lottery	305	-	(250)	-	55
GM Navigators Oldham Hub	276	-	(276)	-	-
Manchester City Council - Third Party Grants	-	81,098	(81,098)	-	-
Young Manchester - Youth Led Thursday	1,317	-	(659)	-	658
Henry Smith	14,759	45,000	(56,335)	-	3,424
HMG	509	-	-	-	509
Manchester City Council	1,698	-	(1,683)	-	15
Manchester City Council Public Health	432	-	(432)	-	-
Manchester City Council EYMPP	244	-	(239)	-	5
Young Manchester - Playscheme	434	-	(434)	-	-
Youth Bank	3,163	-	(3,163)	-	-
Manchester Youth Zone - CMC	633	-	(280)	-	353
Manchester Youth Zone/Young Manchester North	400	-	(400)	-	-
Manchester Youth Zone - EYSA North	1,579	-	-	-	1,579
Manchester Youth Zone - Holiday Activity Fund North	233	-	(233)	-	-
Tudor Trust	3,769	2,500	(6,212)	-	57
We Love Manchester Stronger Communities	172	-	(172)	-	-
	74,624	228,187	(257,419)	782	46,174

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

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Adactus Housing - Jigsaw	1,130	-	(902)	-	228
Jigsaw	3	5,000	(5,003)	-	-
BBC Children in Need Youth Investment Fund	30,777	-	(11,548)	-	19,229
Collyhurst Big Local	2,207	-	-	-	2,207
Canal & River Trust	4,524	-	(3,723)	-	801
Cycle and Stride	2,160	-	(1,878)	-	282
4CT Limited - Young Manchester East	1,783	-	-	(1,783)	-
4CT Limited - Keeping Children Safe (East)	1,903	-	-	(1,903)	-
4CT Limited - Health and Wellbeing Fund	1,919	-	(868)	-	1,051
4CT Limited - EYSA East	1,929	-	-	(1,929)	-
4CT Limited - EYSA East 22/23	1,138	-	(1,138)	-	-
Manchester Youth Zone - EYSA North	173	-	(173)	-	-
Manchester City Council - Youth and Play	-	18,409	(18,110)	-	299
4CT Limited - KCYPS East 23	-	49,780	(48,092)	-	1,688
4CT - HAF 2023	-	16,230	(16,147)	-	83
HAF 2024	-	-	(11)	-	(11)
Manchester Youth Zone - Holiday Activity Fund North	593	-	(593)	-	-
4CT Limited - Holiday Activity Fund Summer Xmas 22	180	-	(180)	-	-
4CT Limited - MCR Active	7	-	(7)	-	-
4CT Limited - VRU	2,659	-	(2,659)	-	-
4CT Limited - Work and Skills	875	-	(375)	-	500
4CT Limited - Youth and Play East	2,174	25,800	(27,251)	-	723
Manchester Youth Zone - HAF October North	7	-	(7)	-	-
Manchester Youth Zone	-	5,000	(4,650)	-	350
GM Navigators	-	1,500	(1,395)	-	105
Manchester City Council - Youth Bank	-	30,000	(15,751)	-	14,249
Manchester Youth Zone - KCYPS North	-	10,027	(10,027)	-	-
Manchester Youth Zone - Wellbeing	2,000	-	(2,000)	-	-
Manchester Youth Zone - Youth and Play North	682	11,988	(12,035)	-	635
The National Lottery	-	4,610	(4,586)	-	24
Postcode Lottery	3,708	-	(3,708)	-	-
Manchester Youth Zone - Keeping Children Safe (North)	2,258	-	-	-	2,258
NM Lottery	315	-	(10)	-	305
Garfield Weston	17	20,000	(20,017)	-	-
GM Navigators Oldham Hub	276	-	-	-	276
Young Manchester - Youth Led Girls	-	8,200	(8,200)	-	-
Young Manchester - Youth Led Thursday	-	5,900	(4,583)	-	1,317
Henry Smith	5,162	22,500	(12,903)	-	14,759
HMG	509	-	-	-	509
Manchester City Council	1,698	-	-	-	1,698
Manchester City Council Public Health	540	-	(108)	-	432
Manchester City Council EYMPP	484	-	(240)	-	244
Ubele	88	-	(88)	-	-
UK Youth	90	-	(90)	-	-
Young Manchester - Football	70	-	(70)	-	-
Young Manchester - Playscheme	514	-	(80)	-	434
Youth Bank	8,137	-	(4,974)	-	3,163
Manchester Youth Zone - CMC	836	-	(203)	-	633
Manchester Youth Zone/Young Manchester North	1,229	-	(829)	-	400
Manchester Youth Zone - EYSA North	1,969	-	(390)	-	1,579
Manchester Youth Zone - Holiday Activity Fund North	233	-	-	-	233
Rank Foundation	682	-	(682)	-	-
Tudor Trust	2,686	30,000	(28,917)	-	3,769
Tudor Trust Staff Support Fund	10	-	(10)	-	-
We Love Manchester Stronger Communities	172	-	-	-	172
We Love Manchester	347	-	(347)	-	-
	90,853	264,944	(275,558)	(5,615)	74,624

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

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Adactus Housing - Jigsaw	for term-time weekly Playwork sessions
BBC Children in Need Youth Investment Fund	towards salary costs and project work with the Junior Youth
Collyhurst Big Local	for delivery of school workshops and school sessions
Canal & River Trust	for a bi-weekly cycling session until August 2023
Cycle and Stride	for the purchase of cycling equipment for cycle project
4CT Limited - Health and Wellbeing Fund	for delivery of Play Plus health and wellbeing session for 8-12 year olds
Manchester City Council - Youth and Play	to deliver Youthwork activities between January and March 2024
4CT Limited - KCYPS East 23	to deliver detached work in Miles Platting, Newton Heath, Clayton and Openshaw
4CT - KCYPS	to deliver detached work in Miles Platting, Newton Heath, Clayton and Openshaw
4CT - HAF 2023	to provide a holiday playscheme during Easter, Summer and Christmas holidays
HAF 2024	to provide a holiday playscheme during Easter, Summer and Christmas holidays
4CT Limited - Work and Skills	for delivery of a weekly NEET employability session until June 2022
4CT - HAF Summer	to provide a holiday playscheme during Summer holidays
4CT Limited - Youth and Play East	for youthwork costs in East Manchester
Hedley Foundation	for an outdoor educational residential
Manchester Youth Zone	for delivery of detached work
GM Navigators	towards detached work and 1:1 provision
Jigsaw	for trips and activities for young people in Miles Platting
Manchester City Council - Youth Bank	for young people to deliver a grant giving programme
Manchester Youth Zone - KCYPS North	for detached youthwork in Collyhurst and Miles Platting
Manchester Youth Zone - Youth and Play North	to deliver detached work in Collyhurst and Harpurhey
The National Lottery	Million Hours funding for summer activities
Manchester Youth Zone - Keeping Children Safe (North)	for developing a knife crime resource
NM Lottery	to provide essential equipment for individual young people during the Covid lockdown
GM Navigators Oldham Hub	for delivery of Training and Youth work interventions in 22/23
Manchester City Council - Third Party Grants	for grants for third parties
Young Manchester - Youth Led Thursday	social action project for Thursday club
Henry Smith	towards salary costs
HMG	for the Social Enterprise work
Manchester City Council	for a 10 week targeted youth support project
Manchester City Council Public Health	to deliver Trauma Informed Youth work in 22/23
Manchester City Council EYMPP	to deliver a photography project across East Manchester
Young Manchester - Playscheme	for delivery of a summer playscheme
Youth Bank	for young people to deliver a grant programme
Manchester Youth Zone - CMC	to support identified young people on a 1-1 basis
Manchester Youth Zone/Young Manchester North	to provide 1-1 support for young people at risk through knife crime and serious youth violence
Manchester Youth Zone - EYSA North	to deliver detached work in Collyhurst and Harpurhey
Manchester Youth Zone - Holiday Activity Fund North	for delivery of detached work and food provision in Collyhurst and Newton Heath
Tudor Trust	towards salary costs
We Love Manchester Stronger Communities	to provide support for year 11 young people leaving school post pandemic

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

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	-	-	9,740	9,740
Cash at bank and in hand	93,777	10,000	83,108	186,885
Other net current assets/(liabilities)	126	-	(46,674)	(46,548)
Total	93,903	10,000	46,174	150,077

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	-	-	19,925	19,925
Cash at bank and in hand	74,375	29,500	56,724	160,599
Other net current assets/(liabilities)	(44,848)	-	(2,025)	(46,873)
Total	29,527	29,500	74,624	133,651

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.

Income and Expenditure Account

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Income		
Donations	310	1,200
Other Income	135	-
Unrestricted grants:		
4CT - CRF	-	1,350
4CT - HAF EMYPP Playschemes	1,430	-
Reclaim	-	296
FEC Development Management	-	1,500
Morgan Sindall	-	1,000
UK Youth PEARS	38,000	19,000
Restricted grants:		
Garfield Weston	-	20,000
Manchester City Council - Youth and Play	-	18,409
4CT Limited - KCYPS East 23	-	49,780
4CT - KCYPS	39,987	-
4CT - HAF 2023	-	16,230
4CT - HAF Summer	12,075	-
4CT Limited - Youth and Play East	-	25,800
Hedley Foundation	2,500	-
Manchester Youth Zone	-	5,000
GM Navigators	-	1,500
Jigsaw	5,000	5,000
Manchester City Council - Youth Bank	30,000	30,000
Manchester Youth Zone - KCYPS North	10,027	10,027
Manchester Youth Zone - Youth and Play North	-	11,988
The National Lottery	-	4,610
Manchester City Council - Third Party Grants	81,098	-
Young Manchester - Youth Led Girls	-	8,200
Young Manchester - Youth Led Thursday	-	5,900
Henry Smith	45,000	22,500
Tudor Trust	2,500	30,000
Generated income	12,550	574
Total Income	**280,612**	**289,864**
Expenditure		
Employment Costs	142,318	166,206
Recruitment	517	285
Training	2,971	8,698
Freelance Fees	-	5,000
Monitoring System	1,440	1,386
Consultancy	2,617	-
Youth activity costs	38,351	62,475
Third Party Grants Paid	38,968	-
Travel expenses	758	425
Equipment	885	3,272
Bank Charges	25	73
Minibus Expenses	2,927	1,102
Telephone	2,089	2,721
Rent	15,570	14,925
Insurance	1,342	1,378
Governance costs	1,661	1,735
Post, Printing & Stationery	1,562	502
Depreciation	10,185	13,877
Total Expenditure	**264,186**	**284,060**
Surplus/(deficit for year)	16,426	5,804

YPAC Manchester Ltd

England & Wales - Charity number 1133626

Accounts

YPAC MANCHESTER LTD

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 1133626
Company Registration No. 07039253

YPAC MANCHESTER LTD

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YPAC MANCHESTER LTD

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

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

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

Objectives and activities

The purposes of the charity are:

To advance in life and help young people, particularly those who are socially or economically disadvantaged, through:

a, the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.

b, providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The main activities are:

- Informal education through open access youth sessions
- Informal Education through Detached Youth work
- Term time play sessions and playschemes
- Supporting school pupils including transitions
- Health and well-being programmes
- Supporting Young Peoples employability

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:

- Youth Work Programme
- Detached Youth work
- Employability support for 16-25 year olds
- Summer and holiday sessions
- Play work programme.

A review of our achievements and performance

Despite the challenges of ongoing reductions in public sector spending and increased competition for funds the charity has been able to maintain its services and continues to offer youth and play work in the areas of Ancoats, Miles Platting, Newton Heath and Collyhurst. We continue to support local young people through 3 key strands of work:

1. Young People in the Community
2. Young People at Home
3. Young People achieving and succeeding.

We have continued our Youth and Play clubs and detached work this year. We have continued to develop our detached work around the Newton Heath and Philips Park areas of Manchester as well as consolidating our established work in Collyhurst and Miles Platting. We also developed work in Clayton and Openshaw as part of our detached work offer, partnering with Manchester Young Champs. We commenced support work for young people who lost their friend who was killed in a knife incident, this has developed into a significant piece of support work throughout the year. Finally, we have ensured there was continuing support and developmental work for young people. Our developmental work has included Residential work, youth voice work, engaging educational activities, social action projects and arts projects.

Financial review

In 2023-2024 our income increased by approximately £79,000. This reflects the increase in funding around detached work, funding to support our additional youthwork sessions, increased funding for social action and our position as Lead organisation in a funded partnership. This year, our expenditure increased by around £51,000 reflecting that our salary expenditure and youth activity costs increased as well as approximately £14k depreciation on various assets. We have a surplus of £5,804 compared to the deficit of £22,157 in the previous year. We are continuing to use surplus funds to ensure additional delivery. We will continue to assess the organisational expenditure during the year.

Impact of Covid Pandemic

We are still working with the long-term impact of the covid measures on young people, working with mental health, behavioural and emotional issues with some young people, though these have lessened greatly in the last year.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves on 31st March 2024 was £29,527 of which all are free reserves, after allowing for funds tied up in fixed assets.

The trustees have reviewed the reserves policy in view of the financial performance for 2023-24 and agreed the following:

Reserves Policy

YPAC needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay and notice and amounts due to creditors.
- To meet unexpected costs like breakdown of essential office machinery, staff cover for illness, maternity leave, parental leave and legal costs defending the charities interests.
- To replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.

- To provide working capital when funding is paid in arrears.
- From time to time funding has certain restrictions which mean that by law it must be held in a restricted reserve until it is spent in line with the funding agreement.

The charity aims to build a general reserve of approximately 3 months running costs (approximately £40,000 in 2021-2022) and aims to do so by generating a small surplus of £5000 per annum to go into the general reserve.
The charity also aims to hold designated funds for potential redundancy or closure costs and working capital of approximately £29,500 – this figure to be reviewed annually subject to our potential redundancy liabilities.
There are no funds that are materially in deficit. Income from funders does process over two tax years. Therefore, and as mentioned, the Charity's expenditure for the reporting financial year can be more than its income. When the balance from the previous financial year is included, the charity has a cash surplus. The Charity's main source of income is grants. 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 trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods
YPAC finalised a Business Plan for 2022-25 onwards focussing on increased youth work services.
Further funding will be sought from other funders over the next financial year to secure the Charity over the next three years. Trustees are reviewing and revising the business plan and funding strategy.

Structure, governance and management
YPAC Manchester Ltd (formerly Youth Project @ Apostles' and Cuthbert's) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 Oct 2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20 January 2010. After a review in 2019-20, we have refocussed our work on our Objectives.

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 one year upon which all trustees must be re-elected.

Trustee induction and training
Trustee's start on the Board as non-executive members. This forms part of their induction and training. Appointment as full Board Members is made up to 12 months later. The exception to this induction process is for trustees who have knowledge and experience at holding a post of Trustee and Director elsewhere and/or significant knowledge and experience of YPAC. All trustees take part in 'Away Days' to learn more about the Charity. YPAC is a member of 2 infrastructure organisations who provide Trustee training which includes, finance, governance, policy and procedures and law.

Organisation

The board of trustees administers the charity. The board normally meets every two months. A Manager 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: YPAC Manchester Ltd (Youth Project @ Apostles' and Cuthbert's)
Charity Number: 1133626
Company Registration Number: 07039253

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

William Orr	Chair	
Tracy Sparkes	Treasurer	
Stephen Conway		(resigned July 2023)
Claire Evans		
Hannah Brownhill		(appointed July 2023)
Yolande Leroy		(appointed July 2023)

Youth Work Manager

Chris Macintosh

Registered Office

St Georges Youth and Community Centre
Bothwell Road
Manchester
M40 7NY

Independent Examiners

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

Bankers

Co-operative Bank plc
Balloon Street
Manchester

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of YPAC Manchester Ltd 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

William Orr
Chair

Date: 4th November 2024

Independent examiner's report to the trustees of YPAC MANCHESTER LTD

I report on the accounts of the company for the year ended 31st March 2024, which are set out on pages 8 to 21.

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: 4th November 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024
(including Income and Expenditure Account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations and legacies	(3)	1,200	-	1,200	1,040
Charitable Activities	(4)	23,146	264,944	288,090	207,007
Other Trading Activities	(5)	574	-	574	3,132
Investment Income		-	-	-	-
Total		24,920	264,944	289,864	211,179
Expenditure on:					
Charitable Activities	(6)	8,502	275,558	284,060	233,336
Total		8,502	275,558	284,060	233,336
Net income/(expenditure)		16,418	(10,614)	5,804	(22,157)
Transfers between funds	(15)	5,615	(5,615)	-	-
Net movement in funds		22,033	(16,229)	5,804	(22,157)
Reconciliation of funds					
Total funds brought forward	(15)	36,994	90,853	127,847	150,004
Total funds carried forward	(15)	59,027	74,624	133,651	127,847

The negative unrestricted expenditure is the result of the balance of HMRC employment allowance.

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

The notes on pages 11 to 21 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company Registration Number: 07039253

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	19,925	33,223
Total fixed assets		19,925	33,223
Current assets:			
Debtors	(12)	6,938	9,314
Cash at Bank & in Hand		160,599	133,726
Total current assets		167,537	143,040
Liabilities:			
Creditors: Amounts falling due within one year	(13)	53,811	48,416
Net current assets or liabilities		113,726	94,624
Total assets less current liabilities		133,651	127,847
Total net assets or liabilities		133,651	127,847
The funds of the charity:			
Restricted income funds	(15)	74,624	90,853
Unrestricted income funds	(15)	59,027	36,994
Total charity funds		133,651	127,847

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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 4th November 2024

William Orr Chair

The notes on pages 11 to 21 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2024

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	5,804	(22,157)
Add back depreciation	13,877	4,371
Deduct investment income	-	-
Decrease/(increase) in debtors	2,376	16,822
Increase/(decrease) in creditors	5,395	40,954
Net cash used in operating activities	27,452	39,990
Cash flows from investment activities:		
Interest	-	-
Disposal of Fixed assets	-	38,854
Purchase of fixed assets	(579)	(39,526)
Net cash provided by investing activities	(579)	(672)
Increase/(decrease) in cash and cash equivalents during the year	26,873	39,318
Cash and cash equivalents brought forward	133,726	94,408
Cash and cash equivalents carried forward	**160,599**	**133,726**

Notes to the accounts for the year ended 31st March 2024

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 on 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 56 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.

(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) Charitable Activities

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

Notes to the accounts for the year ended 31st March 2024

(h) 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:

Equipment	33.33% on cost
Motor Vehicles	25% on cost

(i) 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.

(j) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals.
The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) 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.

(l) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).
Director and Trustee Claire Evans is the CEO of 4CT which is an organisation responsible for distributing Young Manchester grants.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	£	£	£	£
Donations	1,200	-	1,200	1,040
	1,200	-	1,200	1,040

previous reporting period

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023
	£	£	£
Donations	1,040	-	1,040
	1,040	-	1,040

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	£	£	£	£
Unrestricted grants:				
4CT - CRF	1,350	-	1,350	-
Reclaim	296	-	296	-
FEC Development Management	1,500	-	1,500	-
Morgan Sindall	1,000	-	1,000	-
UK Youth PEARS	19,000	-	19,000	-
Restricted grants:				
Adactus Housing - Jigsaw	-	-	-	10,000
Canal & River Trust	-	-	-	4,524
4CT Limited - Covid Recovery	-	-	-	1,500
4CT Limited - Health and Wellbeing Fund	-	-	-	7,800
4CT Limited - EYSA East 22/23	-	-	-	29,495
Garfield Weston	-	20,000	20,000	-
Manchester Youth Zone - EYSA North	-	-	-	10,069
Manchester City Council - Youth and Play	-	18,409	18,409	-
4CT Limited - Holiday Activity Fund Easter	-	-	-	2,800
4CT Limited - HAF February Half-Term	-	-	-	3,243
4CT Limited - KCYPS East 23	-	49,780	49,780	-
4CT - HAF 2023	-	16,230	16,230	-
4CT Limited - Holiday Activity Fund Summer Xmas 22	-	-	-	14,000
4CT Limited - VRU	-	-	-	15,000
4CT Limited - Youth and Play East	-	25,800	25,800	19,000
Manchester Youth Zone - HAF October North	-	-	-	745
Manchester Youth Zone	-	5,000	5,000	-
GM Navigators	-	1,500	1,500	-
Jigsaw	-	5,000	5,000	-
Manchester City Council - Youth Bank	-	30,000	30,000	-
Manchester Youth Zone - KCYPS North	-	10,027	10,027	-
Manchester Youth Zone - Wellbeing	-	-	-	2,000
Manchester Youth Zone - Youth and Play North	-	11,988	11,988	15,823
The National Lottery	-	4,610	4,610	-
Postcode Lottery	-	-	-	11,008
Young Manchester - Youth Led Girls	-	8,200	8,200	-
Young Manchester - Youth Led Thursday	-	5,900	5,900	-
Henry Smith	-	22,500	22,500	30,000
Tudor Trust	-	30,000	30,000	30,000
	23,146	264,944	288,090	207,007

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Restricted grants:			
Adactus Housing - Jigsaw	-	10,000	10,000
Canal & River Trust	-	4,524	4,524
4CT Limited - Covid Recovery	-	1,500	1,500
4CT Limited - Health and Wellbeing Fund	-	7,800	7,800
4CT Limited - EYSA East 22/23	-	29,495	29,495
Manchester Youth Zone - EYSA North	-	10,069	10,069
4CT Limited - Holiday Activity Fund Easter	-	2,800	2,800
4CT Limited - HAF February Half-Term	-	3,243	3,243
4CT Limited - Holiday Activity Fund Summer Xmas 22	-	14,000	14,000
4CT Limited - VRU	-	15,000	15,000
4CT Limited - Youth and Play East	-	19,000	19,000
Manchester Youth Zone - HAF October North	-	745	745
Manchester Youth Zone - Wellbeing	-	2,000	2,000
Manchester Youth Zone - Youth and Play North	-	15,823	15,823
Postcode Lottery	-	11,008	11,008
Henry Smith	-	30,000	30,000
Tudor Trust	-	30,000	30,000
	-	207,007	207,007

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Generated income	574	-	574	3,132
	574	-	574	3,132

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Generated income	3,132	-	3,132
	3,132	-	3,132

Notes to the accounts for the year ended 31st March 2024

6. Expenditure

	Youth and Community Work	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£	£
Expenditure on charitable activities:			
Employment Costs	166,206	166,206	156,783
Recruitment	285	285	257
Training	8,698	8,698	2,529
Freelance Fees	5,000	5,000	-
Monitoring System	1,386	1,386	-
DBS Fees	-	-	202
Youth activity costs	62,475	62,475	42,386
Travel expenses	425	425	613
Equipment	3,272	3,272	4,215
Bank Charges	73	73	-
Minibus Expenses	1,102	1,102	-
Telephone	2,721	2,721	3,111
Rent	14,925	14,925	12,540
Insurance	1,378	1,378	4,120
Governance costs	1,735	1,735	1,513
Post, Printing & Stationery	502	502	696
Depreciation	13,877	13,877	4,371
	284,060	284,060	233,336
Total Expenditure	284,060	284,060	233,336
Restricted funds		275,558	236,068
Unrestricted funds		8,502	(2,732)
		284,060	233,336

7. Analysis of expenditure on charitable activities

As per note 6.

Notes to the accounts for the year ended 31st March 2024

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2024	Basis of apportionment
Payroll Bureau	602	-	602	type of expense
Professional Fees	13	-	13	type of expense
Trustee Training & AGM Costs	-	160	160	type of expense
Accountancy Fees	-	960	960	type of expense
	615	1,120	1,735	

	General Support	Governance	Total 2023	Basis of apportionment
Payroll Bureau	542	-	542	type of expense
Professional Fees	21	-	21	type of expense
Accountancy Fees	-	950	950	type of expense
	563	950	1,513	

9. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	155,938	148,108
Redundancy	-	-
Social Security Costs	5,749	5,022
Pension Costs	4,519	3,653
	166,206	156,783
Charitable activities	166,206	156,783
Support costs	-	-
	166,206	156,783

The average number of employees during the year was 14 (previous year: 14).
The charity considers its key management personnel comprises the trustees and Youth Work Manager. The total employment benefits, including employer pension and NIC contributions of the key management personnel were £41,296 (previous year: £37,169, including employer pension contributions). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Independent examination fees	960	950
	960	950

11. Tangible Fixed Assets

	Motor Vehicles	Equipment	Total
Cost	£	£	£
At 1 April 2023	38,188	23,454	61,642
Additions	-	579	579
At 31 March 2024	38,188	24,033	62,221
Depreciation			
At 1 April 2023	9,547	18,872	28,419
Charge for Year	9,547	4,330	13,877
At 31 March 2024	19,094	23,202	42,296
NET BOOK VALUE			
At 31 March 2024	19,094	831	19,925
At 31 March 2023	28,641	4,582	33,223

Notes to the accounts for the year ended 31st March 2024

12. Analysis of debtors

	2024	2023
	£	£
Debtors	-	4,924
Prepayments	6,938	4,390
	6,938	9,314

Debtors and prepayments related to restricted funds £6,826 (2023: £9,314) and unrestricted funds £112 (2023: £nil).

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	5,652	3,957
Short-term compensated absences (holiday pay)	-	2,009
Other creditors and accruals	960	950
Deferred income	44,000	41,500
Taxation and social security costs	3,199	-
	53,811	48,416

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2023	41,500
Amount released to income earned from charitable activities	(41,500)
Amount deferred in year	44,000
Balance at 31 March 2024	44,000

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	7,494	24,920	(8,502)	5,615	29,527
Designated Fund	29,500	-	-	-	29,500
	36,994	24,920	(8,502)	5,615	59,027

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	6,944	4,172	2,732	(6,354)	7,494
Designated Fund	25,024	-	-	4,476	29,500
	31,968	4,172	2,732	(1,878)	36,994

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Fund	For future redundancy and closure costs

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Adactus Housing - Jigsaw	1,130	-	(902)	-	228
Jigsaw	3	5,000	(5,003)	-	-
BBC Children in Need Youth Investment Fund	30,777	-	(11,548)	-	19,229
Collyhurst Big Local	2,207	-	-	-	2,207
Canal & River Trust	4,524	-	(3,723)	-	801
Cycle and Stride	2,160	-	(1,878)	-	282
4CT Limited - Young Manchester East	1,783	-	-	(1,783)	-
4CT Limited - Keeping Children Safe (East)	1,903	-	-	(1,903)	-
4CT Limited - Health and Wellbeing Fund	1,919	-	(868)	-	1,051
4CT Limited - EYSA East	1,929	-	-	(1,929)	-
4CT Limited - EYSA East 22/23	1,138	-	(1,138)	-	-
Manchester Youth Zone - EYSA North	173	-	(173)	-	-
Manchester City Council - Youth and Play	-	18,409	(18,110)	-	299
4CT Limited - KCYPS East 23	-	49,780	(48,092)	-	1,688
4CT - HAF 2023	-	16,230	(16,147)	-	83
HAF 2024	-	-	(11)	-	(11)
Manchester Youth Zone - Holiday Activity Fund North	593	-	(593)	-	-
4CT Limited - Holiday Activity Fund Summer Xmas 22	180	-	(180)	-	-
4CT Limited - MCR Active	7	-	(7)	-	-
4CT Limited - VRU	2,659	-	(2,659)	-	-
4CT Limited - Work and Skills	875	-	(375)	-	500
4CT Limited - Youth and Play East	2,174	25,800	(27,251)	-	723
Manchester Youth Zone - HAF October North	7	-	(7)	-	-
Manchester Youth Zone	-	5,000	(4,650)	-	350
GM Navigators	-	1,500	(1,395)	-	105
Manchester City Council - Youth Bank	-	30,000	(15,751)	-	14,249
Manchester Youth Zone - KCYPS North	-	10,027	(10,027)	-	-
Manchester Youth Zone - Wellbeing	2,000	-	(2,000)	-	-
Manchester Youth Zone - Youth and Play North	682	11,988	(12,035)	-	635
The National Lottery	-	4,610	(4,586)	-	24
Postcode Lottery	3,708	-	(3,708)	-	-
Manchester Youth Zone - Keeping Children Safe (North)	2,258	-	-	-	2,258
NM Lottery	315	-	(10)	-	305
Garfield Weston	17	20,000	(20,017)	-	-
GM Navigators Oldham Hub	276	-	-	-	276
Young Manchester - Youth Led Girls	-	8,200	(8,200)	-	-
Young Manchester - Youth Led Thursday	-	5,900	(4,583)	-	1,317
Henry Smith	5,162	22,500	(12,903)	-	14,759
HMG	509	-	-	-	509
Manchester City Council	1,698	-	-	-	1,698
Manchester City Council Public Health	540	-	(108)	-	432
Manchester City Council EYMPP	484	-	(240)	-	244
Ubele	88	-	(88)	-	-
UK Youth	90	-	(90)	-	-
Young Manchester - Football	70	-	(70)	-	-
Young Manchester - Playscheme	514	-	(80)	-	434
Youth Bank	8,137	-	(4,974)	-	3,163
Manchester Youth Zone - CMC	836	-	(203)	-	633
Manchester Youth Zone/Young Manchester North	1,229	-	(829)	-	400
Manchester Youth Zone - EYSA North	1,969	-	(390)	-	1,579
Manchester Youth Zone - Holiday Activity Fund North	233	-	-	-	233
Rank Foundation	682	-	(682)	-	-
Tudor Trust	2,686	30,000	(28,917)	-	3,769
Tudor Trust Staff Support Fund	10	-	(10)	-	-
We Love Manchester Stronger Communities	172	-	-	-	172
We Love Manchester	347	-	(347)	-	-
	90,853	264,944	(275,558)	(5,615)	74,624

The above transfers to unrestricted funds were with the written consent of the funders.

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Adactus Housing - Jigsaw	-	10,000	(8,870)	-	1,130
Jigsaw	3	-	-	-	3
BBC Children in Need Youth Investment Fund	30,660	-	(1,761)	1,878	30,777
Collyhurst Big Local	2,207	-	-	-	2,207
Canal & River Trust	-	4,524	-	-	4,524
Cycle and Stride	5,995	-	(3,835)	-	2,160
4CT Limited - Covid Recovery	-	1,500	(1,500)	-	-
4CT Limited - Young Manchester East	5,124	-	(3,341)	-	1,783
4CT Limited - Keeping Children Safe (East)	2,335	-	(432)	-	1,903
4CT Limited - Health and Wellbeing Fund	-	7,800	(5,881)	-	1,919
4CT Limited - EYSA East	2,601	-	(672)	-	1,929
4CT Limited - EYSA East 22/23	-	29,495	(28,357)	-	1,138
Manchester Youth Zone - EYSA North	-	10,069	(9,896)	-	173
4CT Limited - Holiday Activity Fund Easter	-	2,800	(2,800)	-	-
4CT Limited - HAF February Half-Term	-	3,243	(3,243)	-	-
4CT Limited - Holiday Activity Fund Summer Xmas	593	-	-	-	593
4CT Limited - Holiday Activity Fund Summer Xmas 22	-	14,000	(13,820)	-	180
4CT Limited - MCR Active	7	-	-	-	7
4CT Limited - VRU	-	15,000	(12,341)	-	2,659
4CT Limited - Work and Skills	6,291	-	(5,416)	-	875
4CT Limited - Youth and Play East	-	19,000	(16,826)	-	2,174
Manchester Youth Zone - HAF October North	-	745	(738)	-	7
Manchester Youth Zone - Wellbeing	-	2,000	-	-	2,000
Manchester Youth Zone - Youth and Play North	-	15,823	(15,141)	-	682
Postcode Lottery	-	11,008	(7,300)	-	3,708
Manchester Youth Zone - Keeping Children Safe (North)	2,467	-	(209)	-	2,258
NM Lottery	512	-	(197)	-	315
Garfield Weston	4,049	-	(4,032)	-	17
GM Navigators Oldham Hub	10,000	-	(9,724)	-	276
Henry Smith	4,820	30,000	(29,658)	-	5,162
HMG	509	-	-	-	509
Manchester City Council	1,698	-	-	-	1,698
Manchester City Council Public Health	3,000	-	(2,460)	-	540
Manchester City Council EYMPP	7,824	-	(7,340)	-	484
Ubele	88	-	-	-	88
UK Youth	90	-	-	-	90
Young Manchester - Football	70	-	-	-	70
Young Manchester - Playscheme	531	-	(17)	-	514
Young Manchester Arts	4,055	-	(4,055)	-	-
Youth Bank	9,991	-	(1,854)	-	8,137
Manchester Youth Zone - CMC	1,422	-	(586)	-	836
Manchester Youth Zone/Young Manchester North	2,270	-	(1,041)	-	1,229
Manchester Youth Zone - EYSA North	2,172	-	(203)	-	1,969
Manchester Youth Zone - Holiday Activity Fund North	233	-	-	-	233
Rank Foundation	682	-	-	-	682
Trusthouse	2,849	-	(2,849)	-	-
Tudor Trust	2,330	30,000	(29,644)	-	2,686
Tudor Trust Staff Support Fund	10	-	-	-	10
We Love Manchester Stronger Communities	172	-	-	-	172
We Love Manchester	376	-	(29)	-	347
	118,036	207,007	(236,068)	1,878	90,853

Notes to the accounts for the year ended 31st March 2024

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Adactus Housing - Jigsaw	for term-time weekly Playwork sessions
Jigsaw	for play sessions from February
BBC Children in Need Youth Investment Fund	towards salary costs and project work with the Junior Youth
Collyhurst Big Local	for delivery of school workshops and school sessions
Canal & River Trust	for a bi-weekly cycling session until August 2023
Cycle and Stride	for the purchase of cycling equipment for cycle project
4CT Limited - Young Manchester East	for youth and play work costs in Miles Platting and Ancoats
4CT Limited - Keeping Children Safe (East)	to deliver detached work in Miles Platting and Newton Heath
4CT Limited - Health and Wellbeing Fund	for delivery of Play Plus health and wellbeing seesion for 8-12 year olds
4CT Limited - EYSA East	to deliver detached work in Miles Platting and Newton Heath
4CT Limited - EYSA East 22/23	to deliver detached youth work in Miles Platting and Newton Heath
Manchester Youth Zone - EYSA North	to deliver targeted detached work in Collyhurst and Harpurhey
Manchester City Council - Youth and Play	to deliver Youthwork activities between January and March 2024
4CT Limited - KCYPS East 23	to deliver detached work in Miles Platting, Newton Heath, Clayton and Openshaw
4CT - HAF 2023	to provide a holiday playscheme during Easter, Summer and Christmas holidays
HAF 2024	to provide a holiday playscheme during Easter, Summer and Christmas holidays
Manchester Youth Zone - Holiday Activity Fund North	for delivery of a playscheme over Summer and Christmas
4CT Limited - Holiday Activity Fund Summer Xmas 22	for delivery of a playscheme over summer and Christmas 2022
4CT Limited - MCR Active	for delivery of a playscheme over Easter 2022
4CT Limited - VRU	to deliver detached youth work in the Philips Park area
4CT Limited - Work and Skills	for delivery of a weekly NEET employability session until June 2022
4CT Limited - Youth and Play East	for youthwork costs in East Manchester
Manchester Youth Zone - HAF October North	to deliver activities over October half-term
Manchester Youth Zone	for delivery of detached work
GM Navigators	towards detached work and 1:1 provision
Manchester City Council - Youth Bank	for young people to deliver a grant giving programme
Manchester Youth Zone - KCYPS North	to deliver detached work in Collyhurst and Harpurhey
Manchester Youth Zone - Wellbeing	towards a wellbeing residential for young people in North Manchester
Manchester Youth Zone - Youth and Play North	to deliver detached work in Collyhurst and Harpurhey
The National Lottery	Million Hours funding for summer activities
Postcode Lottery	to deliver a youth club on Thursday evenings
Manchester Youth Zone - Keeping Children Safe (North)	for developing a knife crime resource
NM Lottery	to provide essential equipment for individual young people during the Covid lockdown
Garfield Weston	for a 2 year Detached Youth Work project across Collyhurst, Miles Platting and Ancoats
GM Navigators Oldham Hub	for delivery of Training and Youth work interventions in 22/23
Young Manchester - Youth Led Girls	social action project for young women
Young Manchester - Youth Led Thursday	social action project for Thursday club
Henry Smith	towards salary costs
HMG	for the Social Enterprise work
Manchester City Council	for a 10 week targeted youth support project
Manchester City Council Public Health	to deliver Trauma Informed Youth work in 22/23
Manchester City Council EYMPP	to deliver a photography project across East Manchester
Ubele	to deliver a residential around System change for BAME young people
UK Youth	for Youth work activities and additional worker
Young Manchester - Football	for a football tournament run with ACN and MYZ
Young Manchester - Playscheme	for delivery of a summer playscheme
Youth Bank	for young people to deliver a grant programme
Manchester Youth Zone - CMC	to support identified young people on a 1-1 basis
Manchester Youth Zone/Young Manchester North	to provide 1-1 support for young people at risk through knife crime and serious youth violence
Manchester Youth Zone - EYSA North	to deliver detached work in Collyhurst and Harpurhey
Manchester Youth Zone - Holiday Activity Fund North	for delivery of detached work and food provision in Collyhurst and Newton Heath
Rank Foundation	for development of a Theory of Change for Detached work
Tudor Trust	towards salary costs
Tudor Trust Staff Support Fund	to support staff well being
We Love Manchester Stronger Communities	to provide support for year 11 young people leaving school post pandemic
We Love Manchester	to provide support and resources to young people during the Covid lockdown

Notes to the accounts for the year ended 31st March 2024

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	-	-	19,925	19,925
Cash at bank and in hand	74,375	29,500	56,724	160,599
Other net current assets/(liabilities)	(44,848)	-	(2,025)	(46,873)
Total	29,527	29,500	74,624	133,651

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	-	-	33,223	33,223
Cash at bank and in hand	10,453	29,500	93,773	133,726
Other net current assets/(liabilities)	(2,959)	-	(36,143)	(39,102)
Total	7,494	29,500	90,853	127,847

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.

Income and Expenditure Account

	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Income		
Donations	1,200	1,040
Investment Income	-	-
Unrestricted grants:		
4CT - CRF	1,350	-
Reclaim	296	-
FEC Development Management	1,500	-
Morgan Sindall	1,000	-
UK Youth PEARS	19,000	-
Restricted grants:		
Adactus Housing - Jigsaw	-	10,000
Canal & River Trust	-	4,524
4CT Limited - Covid Recovery	-	1,500
4CT Limited - Health and Wellbeing Fund	-	7,800
4CT Limited - EYSA East 22/23	-	29,495
Garfield Weston	20,000	-
Manchester Youth Zone - EYSA North	-	10,069
Manchester City Council - Youth and Play	18,409	-
4CT Limited - Holiday Activity Fund Easter	-	2,800
4CT Limited - HAF February Half-Term	-	3,243
4CT Limited - KCYPS East 23	49,780	-
4CT - HAF 2023	16,230	-
4CT Limited - Holiday Activity Fund Summer Xmas 22	-	14,000
4CT Limited - VRU	-	15,000
4CT Limited - Youth and Play East	25,800	19,000
Manchester Youth Zone - HAF October North	-	745
Manchester Youth Zone	5,000	-
GM Navigators	1,500	-
Jigsaw	5,000	-
Manchester City Council - Youth Bank	30,000	-
Manchester Youth Zone - KCYPS North	10,027	-
Manchester Youth Zone - Wellbeing	-	2,000
Manchester Youth Zone - Youth and Play North	11,988	15,823
The National Lottery	4,610	-
Postcode Lottery	-	11,008
Young Manchester - Youth Led Girls	8,200	-
Young Manchester - Youth Led Thursday	5,900	-
Henry Smith	22,500	30,000
Tudor Trust	30,000	30,000
Generated income	574	3,132
Total Income	**289,864**	**211,179**
Expenditure		
Employment Costs	166,206	156,783
Recruitment	285	257
Training	8,698	2,529
Freelance Fees	5,000	-
Monitoring System	1,386	-
DBS Fees	-	202
Youth activity costs	62,475	42,386
Travel expenses	425	613
Equipment	3,272	4,215
Bank Charges	73	-
Minibus Expenses	1,102	-
Telephone	2,721	3,111
Rent	14,925	12,540
Insurance	1,378	4,120
Governance costs	1,735	1,513
Post, Printing & Stationery	502	696
Depreciation	13,877	4,371
Total Expenditure	**284,060**	**233,336**
Surplus/(deficit for year)	5,804	(22,157)

YPAC Manchester Ltd

England & Wales - Charity number 1133626

Accounts

YPAC MANCHESTER LTD

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 1133626
Company Registration No. 07039253

YPAC MANCHESTER LTD

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YPAC MANCHESTER LTD

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

The purposes of the charity are:

To advance in life and help young people, particularly those who are socially or economically disadvantaged, through:

a, the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.

b, providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The main activities are:

- Informal education through open access youth sessions
- Informal Education through Detached Youth work
- Term time play sessions and playschemes
- Supporting school pupils including transitions
- Health and well-being programmes
- Supporting Young Peoples employability

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:

- Youth Work Programme
- Detached Youth work
- Employability support for 16-25 year olds
- Summer and holiday sessions
- Play work programme.

A review of our achievements and performance

Despite the challenges of ongoing reductions in public sector spending and increased competition for funds the charity has been able to maintain its services and continues to offer youth and play work in the areas of Ancoats, Miles Platting, Newton Heath and Collyhurst. We continue to support local young people through 3 key strands of work:

1. Young People in the Community
2. Young People at Home
3. Young People achieving and succeeding.

We have continued our youth and play clubs and detached work this year. This has included additional Youthwork Club sessions to engage young people moving on from our Play work as they have grown older. We have also developed our detached work around the Newton Heath and Philips Park areas of Manchester. Throughout the year, we have ensured there was continuing support and developmental work for young people as we continued to emerge from the pandemic. Our developmental work has included Residential work, youth voice work, engaging educational activities, arts projects and running a photography project with East Manchester Youth and Play Partnership (EMYPP).
As part of its work with EMYPP, The project was also part of setting up and running training for other organisations as part of the recovery of the sector from the impact of COVID-19.

Financial review

In 2022-2023 our income decreased by approximately £52,000. This reflects that in 21-22, we had a significant capital grant to purchase a minibus and other equipment. This year, our expenditure increased by around £23,000 as we used the surplus from 21-22 to continue to give young people opportunities. Our salary expenditure and youth activity costs increased. We have a deficit of £22,157 compared to the surplus of £55,506 in the previous year. We are continuing to use surplus funds to ensure additional delivery. We will continue to assess the organisational expenditure during the year.

Impact of Covid Pandemic

We continued to use our surplus for Youthwork Activities to mitigate against the effects of the pandemic on young people. We have been part of a COVID recovery project for organisations in East Manchester organising workshops around governance, fundraising and Youth and Playwork practice.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves on 31st March 2023 was £7,494 of which all are free reserves, after allowing for funds tied up in fixed assets.
The trustees have reviewed the reserves policy in view of the financial performance for 2022-23 and agreed the following:

Reserves Policy

YPAC needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay and notice and amounts due to creditors.
- To meet unexpected costs like breakdown of essential office machinery, staff cover for illness, maternity leave, parental leave and legal costs defending the charities interests.
- To replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears.

- From time to time funding has certain restrictions which mean that by law it must be held in a restricted reserve until it is spent in line with the funding agreement.

The charity aims to build a general reserve of approximately 3 months running costs (approximately £40,000 in 2021-2022) and aims to do so by generating a small surplus of £5000 per annum to go into the general reserve.
The charity also aims to hold designated funds for potential redundancy or closure costs and working capital of approximately £29,500 – this figure to be reviewed annually subject to our potential redundancy liabilities.
There are no funds that are materially in deficit. Income from funders does process over two tax years. Therefore, and as mentioned, the Charity's expenditure for the reporting financial year can be more than its income. When the balance from the previous financial year is included, the charity has a cash surplus. The Charity's main source of income is grants. 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 trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods
YPAC finalised a new Business Plan for 2022 onwards focussing on increased youth work services.
Further funding has been sought from Henry Smith and other funders over the next financial year to secure the Charity over the next three years. Trustees are reviewing and revising the business plan and funding strategy.

Structure, governance and management
YPAC Manchester Ltd (formerly Youth Project @ Apostles' and Cuthbert's) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 Oct 2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20 January 2010. After a review in 2019-20, we have refocussed our work on our Objectives.

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 one year upon which all trustees must be re-elected.

Trustee induction and training
Trustee's start on the Board as non-executive members. This forms part of their induction and training. Appointment as full Board Members is made up to 12 months later. The exception to this induction process is for trustees who have knowledge and experience at holding a post of Trustee and Director elsewhere and/or significant knowledge and experience of YPAC. All trustees take part in 'Away Days' to learn more about the Charity. YPAC is a member of 2 infrastructure organisations who provide Trustee training which includes, finance, governance, policy and procedures and law.

Organisation

The board of trustees administers the charity. The board normally meets every two months. A Manager 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: YPAC Manchester Ltd (Youth Project @ Apostles' and Cuthbert's)
Charity Number: 1133626
Company Registration Number: 07039253

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

Claire Evans		
Delroy Kerr	Non-Executive Trustee	(resigned April 2022)
Susan Brookes		(resigned November 2022)
Erica Nixon		(resigned as December 2022, still listed as a director)
Tracy Sparkes	Treasurer	
Stephen Conway		
William Orr	Chair	

Youth Work Manager

Chris Macintosh

Registered Office

St Georges Youth and Community Centre
Bothwell Road
Manchester
M40 7NY

Independent Examiners

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

Bankers

Co-operative Bank plc
Balloon Street
Manchester

Professional Advisors

NatWest Mentor

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of YPAC Manchester Ltd 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

William Orr
Chair

Date: 22nd August 2023

Independent examiner's report to the trustees of YPAC MANCHESTER LTD

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 8 to 21.

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: 22nd August 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023
(including Income and Expenditure Account)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Income from:					
Donations and legacies	(3)	1,040	-	1,040	526
Charitable Activities	(4)	-	207,007	207,007	259,387
Other Trading Activities	(5)	3,132	-	3,132	5,172
Investment Income		-	-	-	-
Total		4,172	207,007	211,179	265,085
Expenditure on:					
Charitable Activities	(6)	(2,732)	236,068	233,336	209,579
Total		(2,732)	236,068	233,336	209,579
Net income/(expenditure)		6,904	(29,061)	(22,157)	55,506
Transfers between funds	(15)	(1,878)	1,878	-	-
Net movement in funds		5,026	(27,183)	(22,157)	55,506
Reconciliation of funds					
Total funds brought forward	(15)	31,968	118,036	150,004	94,498
Total funds carried forward	(15)	36,994	90,853	127,847	150,004

The negative unrestricted expenditure is the result of the balance of HMRC employment allowance.

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

The notes on pages 11 to 21 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

Company Registration Number: 07039253

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	33,223	36,922
Total fixed assets		33,223	36,922
Current assets:			
Debtors	(12)	9,314	26,136
Cash at Bank & in Hand		133,726	94,408
Total current assets		143,040	120,544
Liabilities:			
Creditors: Amounts falling due within one year	(13)	48,416	7,462
Net current assets or liabilities		94,624	113,082
Total assets less current liabilities		127,847	150,004
Total net assets or liabilities		127,847	150,004
The funds of the charity:			
Restricted income funds	(15)	90,853	118,036
Unrestricted income funds	(15)	36,994	31,968
Total charity funds		127,847	150,004

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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 22nd August 2023

William Orr Chair

Statement of Cash Flows for the year ending 31 March 2023

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(22,157)	55,506
Add back depreciation	4,371	13,807
Deduct investment income	-	-
Decrease/(increase) in debtors	16,822	(8,009)
Increase/(decrease) in creditors	40,954	(15,892)
Net cash used in operating activities	39,990	45,412
Cash flows from investment activities:		
Interest	-	-
Disposal of Fixed assets	38,854	-
Purchase of fixed assets	(39,526)	(49,933)
Net cash provided by investing activities	(672)	(49,933)
Increase/(decrease) in cash and cash equivalents during the year	39,318	(4,521)
Cash and cash equivalents brought forward	94,408	98,929
Cash and cash equivalents carried forward	**133,726**	**94,408**

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 on 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 50 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.

(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) Charitable Activities

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

Notes to the accounts

(h) 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:

Equipment	33.33% on cost
Motor Vehicles	25% on cost

(i) 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.

(j) Pensions
The charity currently administers contributions to a pension scheme on behalf of individuals.
The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) 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.

(l) 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).
Director and Trustee Claire Evans is the CEO of 4CT which is an organisation responsible for distributing Young Manchester grants.

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	1,040	-	1,040	526
	1,040	-	1,040	526

previous reporting period

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022
	£	£	£
Donations	526	-	526
	526	-	526

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
Restricted grants:				
Adactus Housing - Jigsaw	-	10,000	10,000	-
BBC Children in Need Youth Investment Fund	-	-	-	44,357
Canal & River Trust	-	4,524	4,524	-
Cycle and Stride	-	-	-	5,995
4CT Limited - Covid Recovery	-	1,500	1,500	-
4CT Limited - Young Manchester East	-	-	-	19,000
4CT Limited - Health and Wellbeing Fund	-	7,800	7,800	-
4CT Limited - EYSA East	-	-	-	14,995
4CT Limited - EYSA East 22/23	-	29,495	29,495	-
Manchester Youth Zone - EYSA North	-	10,069	10,069	-
4CT Limited - Holiday Activity Fund East	-	-	-	1,776
4CT Limited - Holiday Activity Fund Easter	-	2,800	2,800	-
4CT Limited - HAF February Half-Term	-	3,243	3,243	-
4CT Limited - Holiday Activity Fund Summer Xmas	-	-	-	6,830
4CT Limited - Holiday Activity Fund Summer Xmas 22	-	14,000	14,000	-
4CT Limited - MCR Active	-	-	-	1,500
4CT Limited - VRU	-	15,000	15,000	-
4CT Limited - Work and Skills	-	-	-	7,000
4CT Limited - Youth and Play East	-	19,000	19,000	-
Manchester Youth Zone - HAF October North	-	745	745	-
Manchester Youth Zone - Wellbeing	-	2,000	2,000	-
Manchester Youth Zone - Youth and Play North	-	15,823	15,823	-
Postcode Lottery	-	11,008	11,008	-
ESF Round 2	-	-	-	3,254
Garfield Weston	-	-	-	16,250
GM Navigators Oldham Hub	-	-	-	10,000
Henry Smith	-	30,000	30,000	30,000
Hedley Foundation	-	-	-	2,000
HMG	-	-	-	1,662
Manchester City Council Public Health	-	-	-	3,000
Manchester City Council EYMPP	-	-	-	7,824
Youth Bank	-	-	-	10,000
Manchester Youth Zone/Young Manchester North	-	-	-	15,823
Manchester Youth Zone - EYSA North	-	-	-	11,000
Manchester Youth Zone - Holiday Activity Fund North	-	-	-	2,326
Trusthouse	-	-	-	10,000
Tudor Trust	-	30,000	30,000	30,000
We Love Manchester Stronger Communities	-	-	-	4,795
	-	207,007	207,007	259,387

Notes to the accounts

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022
	£	£	£
Restricted grants:			
BBC Children in Need Youth Investment Fund	-	44,357	44,357
Cycle and Stride	-	5,995	5,995
4CT Limited - Young Manchester East	-	19,000	19,000
4CT Limited - EYSA East	-	14,995	14,995
4CT Limited - Holiday Activity Fund East	-	1,776	1,776
4CT Limited - Holiday Acitivity Fund Summer Xmas	-	6,830	6,830
4CT Limited - MCR Active	-	1,500	1,500
4CT Limited - Work and Skills	-	7,000	7,000
ESF Round 2	-	3,254	3,254
Garfield Weston	-	16,250	16,250
GM Navigators Oldham Hub	-	10,000	10,000
Henry Smith	-	30,000	30,000
Hedley Foundation	-	2,000	2,000
HMG	-	1,662	1,662
Manchester City Council Public Health	-	3,000	3,000
Manchester City Council EYMPP	-	7,824	7,824
Youth Bank	-	10,000	10,000
Manchester Youth Zone/Young Manchester North	-	15,823	15,823
Manchester Youth Zone - EYSA North	-	11,000	11,000
Manchester Youth Zone - Holiday Activity Fund North	-	2,326	2,326
Trusthouse	-	10,000	10,000
Tudor Trust	-	30,000	30,000
We Love Manchester Stronger Communities	-	4,795	4,795
	-	259,387	259,387

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
Generated income	3,132	-	3,132	5,172
	3,132	-	3,132	5,172

Previous reporting period

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022
	£	£	£
Generated income	792	4,380	5,172
	792	4,380	5,172

Notes to the accounts

6. Expenditure

	Youth and Community Work	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£
Expenditure on charitable activities:			
Employment Costs	156,783	156,783	140,150
Recruitment	257	257	-
Training	2,529	2,529	2,030
Administration Fees	-	-	3,946
Subscriptions	-	-	15
DBS Fees	202	202	-
Youth activity costs	42,386	42,386	29,295
Travel expenses	613	613	837
Equipment	4,215	4,215	1,927
Bank Charges	-	-	1
IT, Maintenance & Software	-	-	1,617
Repairs & Maintenance	-	-	147
Telephone	3,111	3,111	1,386
Rent	12,540	12,540	9,996
Insurance	4,120	4,120	2,170
Governance costs	1,513	1,513	1,936
Post, Printing & Stationery	696	696	319
Depreciation	4,371	4,371	13,807
	233,336	233,336	209,579
Total Expenditure	233,336	233,336	209,579
Restricted funds		236,068	211,354
Unrestricted funds		(2,732)	(1,775)
		233,336	209,579

7. Analysis of expenditure on charitable activities

As per note 6.

Notes to the accounts

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 Bureau	542	-	542	type of expense
Professional Fees	21	-	21	type of expense
Accountancy Fees	-	950	950	type of expense
	563	950	1,513	

	General Support	Governance	Total 2021	Basis of apportionment
Payroll Bureau	518	-	518	type of expense
Professional Fees	13	-	13	type of expense
Mentor	475	-	475	type of expense
Accountancy Fees	-	930	930	type of expense
	1,006	930	1,936	

9. Analysis of staff costs

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Wages and Salaries	148,108	132,281
Redundancy	-	-
Social Security Costs	5,022	4,816
Pension Costs	3,653	3,053
	156,783	140,150
Charitable activities	156,783	140,150
Support costs	-	-
	156,783	140,150

The average number of employees during the year was 14 (previous year: 9).
The charity considers its key management personnel comprises the trustees and Youth Work Manager. The total employment benefits, including employer pension contributions of the key management personnel were £37,169 (previous year: £33,547) 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	950	930
	950	930

11. Tangible Fixed Assets

	Motor Vehicles	Equipment	Total
Cost	£	£	£
At 1 April 2022	38,854	22,116	60,970
Additions	38,188	1,338	39,526
Disposals	(38,854)	-	(38,854)
At 31 March 2023	38,188	23,454	61,642
Depreciation			
At 1 April 2022	9,714	14,334	24,048
Charge for Year	9,547	4,538	14,085
Eliminated on Disposals	(9,714)	-	(9,714)
At 31 March 2023	9,547	18,872	28,419
NET BOOK VALUE			
At 31 March 2023	28,641	4,582	33,223
At 31 March 2022	29,140	7,782	36,922

Notes to the accounts

12. Analysis of debtors

	2023	2022
	£	£
Debtors	4,924	23,880
Prepayments	4,390	2,256
	9,314	26,136

Debtors and prepayments related to restricted funds £9,314 (2022: £25,506) and unrestricted funds £nil (2022: £630).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	3,957	1,762
Short-term compensated absences (holiday pay)	2,009	-
Other creditors and accruals	950	930
Deferred income	41,500	2,500
Taxation and social security costs	-	2,270
	48,416	7,462

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2022	2,500
Amount released to income earned from charitable activities	(2,500)
Amount deferred in year	41,500
Balance at 31 March 2023	41,500

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	6,944	4,172	2,732	(6,354)	7,494
Designated Fund	25,024	-	-	4,476	29,500
	31,968	4,172	2,732	(1,878)	36,994

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	12,482	1,318	1,775	(8,631)	6,944
Designated Fund	16,500	-	-	8,524	25,024
	28,982	1,318	1,775	(107)	31,968

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Fund	For future redundancy and closure costs

Notes to the accounts

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
	£	£	£	£	£
Adactus Housing - Jigsaw	-	10,000	(8,870)	-	1,130
Jigsaw	3	-	-	-	3
BBC Children in Need Youth Investment Fund	30,660	-	(1,761)	1,878	30,777
Collyhurst Big Local	2,207	-	-	-	2,207
Canal & River Trust	-	4,524	-	-	4,524
Cycle and Stride	5,995	-	(3,835)	-	2,160
4CT Limited - Covid Recovery	-	1,500	(1,500)	-	-
4CT Limited - Young Manchester East	5,124	-	(3,341)	-	1,783
4CT Limited - Keeping Children Safe (East)	2,335	-	(432)		1,903
4CT Limited - Health and Wellbeing Fund	-	7,800	(5,881)	-	1,919
4CT Limited - EYSA East	2,601	-	(672)	-	1,929
4CT Limited - EYSA East 22/23	-	29,495	(28,357)	-	1,138
Manchester Youth Zone - EYSA North	-	10,069	(9,896)	-	173
4CT Limited - Holiday Activity Fund Easter	-	2,800	(2,800)	-	-
4CT Limited - HAF February Half-Term	-	3,243	(3,243)	-	-
4CT Limited - Holiday Activity Fund Summer Xmas	593	-		-	593
4CT Limited - Holiday Activity Fund Summer Xmas 22	-	14,000	(13,820)	-	180
4CT Limited - MCR Active	7	-	-	-	7
4CT Limited - VRU	-	15,000	(12,341)	-	2,659
4CT Limited - Work and Skills	6,291	-	(5,416)	-	875
4CT Limited - Youth and Play East	-	19,000	(16,826)	-	2,174
Manchester Youth Zone - HAF October North	-	745	(738)	-	7
Manchester Youth Zone - Wellbeing	-	2,000	-	-	2,000
Manchester Youth Zone - Youth and Play North	-	15,823	(15,141)	-	682
Postcode Lottery	-	11,008	(7,300)	-	3,708
Manchester Youth Zone - Keeping Children Safe (North)	2,467	-	(209)		2,258
NM Lottery	512	-	(197)	-	315
Garfield Weston	4,049	-	(4,032)	-	17
GM Navigators Oldham Hub	10,000	-	(9,724)	-	276
Henry Smith	4,820	30,000	(29,658)	-	5,162
HMG	509	-	-	-	509
Manchester City Council	1,698	-	-	-	1,698
Manchester City Council Public Health	3,000	-	(2,460)	-	540
Manchester City Council EYMPP	7,824	-	(7,340)	-	484
Ubele	88	-	-	-	88
UK Youth	90	-	-	-	90
Young Manchester - Football	70	-	-	-	70
Young Manchester - Playscheme	531	-	(17)	-	514
Young Manchester Arts	4,055	-	(4,055)	-	-
Youth Bank	9,991	-	(1,854)	-	8,137
Manchester Youth Zone - CMC	1,422	-	(586)	-	836
Manchester Youth Zone/Young Manchester North	2,270	-	(1,041)	-	1,229
Manchester Youth Zone - EYSA North	2,172	-	(203)	-	1,969
Manchester Youth Zone - Holiday Activity Fund North	233	-	-	-	233
Rank Foundation	682	-	-	-	682
Trusthouse	2,849	-	(2,849)	-	-
Tudor Trust	2,330	30,000	(29,644)	-	2,686
Tudor Trust Staff Support Fund	10	-	-	-	10
We Love Manchester Stronger Communities	172	-	-	-	172
We Love Manchester	376	-	(29)	-	347
	118,036	207,007	(236,068)	1,878	90,853

Notes to the accounts

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
	£	£	£	£	£
Adactus Housing - Jigsaw	1,931	-	(1,928)	-	3
BBC Children in Need Youth Investment Fund	-	44,357	(13,697)	-	30,660
Collyhurst Big Local	5,409	-	(3,202)	-	2,207
Cycle and Stride	-	5,995	-	-	5,995
4CT Limited - Young Manchester East	9,071	19,000	(22,947)	-	5,124
4CT Limited - Keeping Children Safe (East)	14,098	-	(11,763)	-	2,335
4CT Limited - EYSA East	-	14,995	(12,394)	-	2,601
4CT Limited - Holiday Activity Fund East	-	1,776	(1,776)	-	-
4CT Limited - Holiday Acitivity Fund Summer Xmas	-	6,830	(6,237)	-	593
4CT Limited - MCR Active	-	1,500	(1,493)	-	7
4CT Limited - Work and Skills	-	7,000	(709)	-	6,291
Manchester Youth Zone - Keeping Children Safe (North)	2,563	-	(203)	107	2,467
NM Lottery	837	-	(325)	-	512
ESF Round 2	(3,075)	3,254	(179)	-	-
Garfield Weston	5,557	16,250	(17,758)	-	4,049
GM Navigators Oldham Hub	-	10,000	-	-	10,000
Henry Smith	4,787	30,000	(29,967)	-	4,820
Hedley Foundation	-	2,000	(2,000)	-	-
WEA	575	-	(575)	-	-
HMG	(722)	1,662	(431)	-	509
Manchester City Council	1,698	-	-	-	1,698
Manchester City Council Public Health	-	3,000	-	-	3,000
Manchester City Council EYMPP	-	7,824	-	-	7,824
Ubele	-	4,380	(4,292)	-	88
UK Youth	1,035	-	(945)	-	90
Young Manchester - Football	70	-	-	-	70
Young Manchester - Adventure Fund	2,499	-	(2,499)	-	-
Young Manchester - Playscheme	531	-	-	-	531
Young Manchester Arts	7,500	-	(3,445)	-	4,055
Youth Bank	-	10,000	(9)	-	9,991
Manchester Youth Zone - CMC	2,212	-	(790)	-	1,422
Manchester Youth Zone/Young Manchester North	4,244	15,823	(17,797)	-	2,270
Manchester Youth Zone - EYSA North	-	11,000	(8,828)	-	2,172
Manchester Youth Zone - Holiday Activity Fund North	-	2,326	(2,093)	-	233
Rank Foundation	682	-	-	-	682
Trusthouse	-	10,000	(7,151)	-	2,849
Tudor Trust	1,267	30,000	(28,937)	-	2,330
Tudor Trust Staff Support Fund	2,000	-	(1,990)	-	10
We Love Manchester Stronger Communities	-	4,795	(4,623)	-	172
We Love Manchester	747	-	(371)		376
	65,516	263,767	(211,354)	107	118,036

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Adactus Housing - Jigsaw	for term-time weekly Playwork sessions
Jigsaw	for play sessions from February
BBC Children in Need Youth Investment Fund	towards salary costs and project work with the Junior Youth
Collyhurst Big Local	for delivery of school workshops and school sessions
Canal & River Trust	for a bi-weekly cycling session until August 2023
Cycle and Stride	for the purchase of cycling equipment for cycle project
4CT Limited - Covid Recovery	for organising training for VCSE organisations in East Manchester
4CT Limited - Young Manchester East	for youth and play work costs in Miles Platting and Ancoats
4CT Limited - Keeping Children Safe (East)	to deliver detached work in Miles Platting and Newton Heath
4CT Limited - Health and Wellbeing Fund	for delivery of Play Plus health and wellbeing seesion for 8-12 year olds
4CT Limited - EYSA East	to deliver detached work in Miles Platting and Newton Heath
4CT Limited - EYSA East 22/23	to deliver detached youth work in Miles Platting and Newton Heath
Manchester Youth Zone - EYSA North	to deliver targeted detached work in Collyhurst and Harpurhey
4CT Limited - Holiday Activity Fund Easter	to deliver a playscheme over Easter 2022
4CT Limited - HAF February Half-Term	to deliver activities over February half-term 2023
4CT Limited - Holiday Activity Fund Summer Xmas	for delivery of a playscheme over Summer and Christmas
4CT Limited - Holiday Activity Fund Summer Xmas 22	for delivery of a playscheme over summer and Christmas 2022
4CT Limited - MCR Active	for delivery of a playscheme over Easter 2022
4CT Limited - VRU	to deliver detached youth work in the Philips Park area
4CT Limited - Work and Skills	for delivery of a weekly NEET employability session until June 2022
4CT Limited - Youth and Play East	for youthwork costs in East Manchester
Manchester Youth Zone - HAF October North	to deliver activities over October half-term
Manchester Youth Zone - Wellbeing	towards a wellbeing residential for young people in North Manchester
Manchester Youth Zone - Youth and Play North	to deliver detached work in Collyhurst and Harpurhey
Postcode Lottery	to deliver a youth club on Thursday evenings
Manchester Youth Zone - Keeping Children Safe (North)	for developing a knife crime resource
NM Lottery	to provide essential equipment for individual young people during the Covid lockdown
Garfield Weston	for a 2 year Detached Youth Work project across Collyhurst, Miles Platting and Ancoats
GM Navigators Oldham Hub	for delivery of Training and Youth work interventions in 22/23
Henry Smith	towards salary costs
HMG	for the Social Enterprise work
Manchester City Council	for a 10 week targeted youth support project
Manchester City Council Public Health	to deliver Trauma Informed Youth work in 22/23
Manchester City Council EYMPP	to deliver a photography project across East Manchester
Ubele	to deliver a residential around System change for BAME young people
UK Youth	for Youth work activities and additional worker
Young Manchester - Football	for a football tournament run with ACN and MYZ
Young Manchester - Playscheme	for delivery of a summer playscheme
Young Manchester Arts	for a 2 year arts project
Youth Bank	for young people to deliver a grant programme
Manchester Youth Zone - CMC	to support identified young people on a 1-1 basis
Manchester Youth Zone/Young Manchester North	to provide 1-1 support for young people at risk through knife crime and serious youth violence
Manchester Youth Zone - EYSA North	to deliver detached work in Collyhurst and Harpurhey
Manchester Youth Zone - Holiday Activity Fund North	for delivery of detached work and food provision in Collyhurst and Newton Heath
Rank Foundation	for development of a Theory of Change for Detached work
Trusthouse	to deliver detached work in Miles Platting and Newton Heath
Tudor Trust	towards salary costs
Tudor Trust Staff Support Fund	to support staff well being
We Love Manchester Stronger Communities	to provide support for year 11 young people leaving school post pandemic
We Love Manchester	to provide support and resources to young people during the Covid lockdown

Notes to the accounts

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	-	-	33,223	33,223
Cash at bank and in hand	10,453	29,500	93,773	133,726
Other net current assets/(liabilities)	(2,959)	-	(36,143)	(39,102)
Total	7,494	29,500	90,853	127,847

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	36,922	36,922
Cash at bank and in hand	(17,632)	25,024	87,016	94,408
Other net current assets/(liabilities)	24,576	-	(5,902)	18,674
Total	6,944	25,024	118,036	150,004

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.

Income and Expenditure Account

	Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
Income		
Donations	1,040	526
Investment Income	-	-
Restricted grants:		
Adactus Housing - Jigsaw	10,000	-
BBC Children in Need Youth Investment Fund	-	44,357
Canal & River Trust	4,524	-
Cycle and Stride	-	5,995
4CT Limited - Covid Recovery	1,500	-
4CT Limited - Young Manchester East	-	19,000
4CT Limited - Health and Wellbeing Fund	7,800	-
4CT Limited - EYSA East	-	14,995
4CT Limited - EYSA East 22/23	29,495	-
Manchester Youth Zone - EYSA North	10,069	-
4CT Limited - Holiday Activity Fund East	-	1,776
4CT Limited - Holiday Activity Fund Easter	2,800	-
4CT Limited - HAF February Half-Term	3,243	-
4CT Limited - Holiday Activity Fund Summer Xmas	-	6,830
4CT Limited - Holiday Activity Fund Summer Xmas 22	14,000	-
4CT Limited - MCR Active	-	1,500
4CT Limited - VRU	15,000	-
4CT Limited - Work and Skills	-	7,000
4CT Limited - Youth and Play East	19,000	-
Manchester Youth Zone - HAF October North	745	-
Manchester Youth Zone - Wellbeing	2,000	-
Manchester Youth Zone - Youth and Play North	15,823	-
Postcode Lottery	11,008	-
ESF Round 2	-	3,254
Garfield Weston	-	16,250
GM Navigators Oldham Hub	-	10,000
Henry Smith	30,000	30,000
Hedley Foundation	-	2,000
HMG	-	1,662
Manchester City Council Public Health	-	3,000
Manchester City Council EYMPP	-	7,824
Youth Bank	-	10,000
Manchester Youth Zone/Young Manchester North	-	15,823
Manchester Youth Zone - EYSA North	-	11,000
Manchester Youth Zone - Holiday Activity Fund North	-	2,326
Trusthouse	-	10,000
Tudor Trust	30,000	30,000
We Love Manchester Stronger Communities	-	4,795
Generated income	3,132	5,172
Total Income	**211,179**	**265,085**
Expenditure		
Employment Costs	156,783	140,150
Recruitment	257	-
Training	2,529	2,030
Administration Fees	-	3,946
Subscriptions	-	15
DBS Fees	202	-
Youth activity costs	42,386	29,295
Travel expenses	613	837
Equipment	4,215	1,927
Bank Charges	-	1
IT, Maintenance & Software	-	1,617
Repairs & Maintenance	-	147
Telephone	3,111	1,386
Rent	12,540	9,996
Insurance	4,120	2,170
Governance costs	1,513	1,936
Post, Printing & Stationery	696	319
Depreciation	4,371	13,807
Total Expenditure	**233,336**	**209,579**
Surplus/(deficit for year)	(22,157)	55,506

YPAC Manchester Ltd

England & Wales - Charity number 1133626

Accounts

YPAC MANCHESTER LTD

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 1133626
Company Registration No. 07039253

YPAC MANCHESTER LTD

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YPAC MANCHESTER LTD

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

The purposes of the charity are:

To advance in life and help young people, particularly those who are socially or economically disadvantaged, through:

a, the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life

b, providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals

The main activities are:

- Informal education through open access youth sessions
- Informal Education through Detached Youth work
- Term time play sessions and play schemes
- Supporting school pupils including transitions
- Health and well-being programmes
- Supporting Young Peoples employability

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:

- Youth Work Programme
- Detached Youth work
- Social Enterprise work
- Employability support for 16-25 year olds
- Summer and holiday sessions
- Play work programme

A review of our achievements and performance

Despite the challenges of ongoing reductions in public sector spending and increased competition for funds the charity has been able to maintain and expand its services and continues to offer youth and play work in the areas of Ancoats, Miles Platting and Collyhurst expanding into Newton Heath. We have refocussed our project in line with our objects in this year and we developed the newly restructured team. We continue support local young people through 3 key strands of work:

1. Young People in the Community
2. Young People at Home
3. Young People at School

We have continued all our youth clubs and detached work this year within National Youth Agency Guidelines to ensure compliance with National Legislation, Expanding the delivery of sessions through use of surplus from 20-21. We have continued to develop our Detached work. We have ensured there was support for young people throughout the pandemic and were able to develop further activities with young people once the restrictions lifted fully. This included Residential work, youth voice work, engaging educational activities and arts projects.

Financial review

In 2021-2022 our income increased by approximately £78,000. A significant amount of this was a capital grant to purchase a minibus and other equipment and end of year funding to be carried over to next year. Our expenditure increased by around £60000 as we used the surplus from 2020/21 to give young people opportunities as we moved out of Covid restrictions. Our salary expenditure increased, but youth activity costs decreased. A surplus of £52,520 has been achieved compared to the surplus of £27,558 in the previous year. Much of this surplus is to be used in the coming financial year.

Impact of Covid Pandemic

The financial Impact of Covid has been seen through a knock-on effect of surplus funds this year. As restrictions lifted, we increased the levels of Youth Work Activities expenditure. We have seen a surplus as there was limited capacity to fully use these funds in the first half of the year. We are using them in the coming financial year to further enhance our provision.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves on 31st March 2022 was £6944 of which all are free reserves, after allowing for funds tied up in fixed assets.
The trustees have reviewed the reserves policy in view of the financial performance for 2021-22 and agreed the following:

Reserves Policy

YPAC needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay and notice and amounts due to creditors.
- To meet unexpected costs like breakdown of essential office machinery, staff cover for illness, maternity leave, parental leave and legal costs defending the charities interests.
- To replace equipment as it wears out.

- Ensure that the charity can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears.
- From time to time funding has certain restrictions which mean that by law it must be held in a restricted reserve until it is spent in line with the funding agreement.

The charity aims to build a general reserve of approximately 3 months running costs (approximately £40,000 in 2021-2022) and aims to do so by generating a small surplus of £5000 per annum to go into the general reserve.
The charity also aims to hold designated funds for potential redundancy or closure costs and working capital of approximately £25,024 – this figure to be reviewed annually subject to our potential redundancy liabilities.
There are no funds that are materially in deficit. Income from funders does process over two tax years. Therefore and as mentioned, the Charity's expenditure for the reporting financial year can be more than its income. When the balance from the previous financial year is included the charity has a cash surplus.
The Charity's main source of income is grants. 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 trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. This includes the continued purchasing of NatWest Mentor HR and Employment Law services.

Plans for Future Periods
YPAC finalised a new Business Plan for 2019 onwards focussing on increased youth work services. Further funding has been sought from Henry Smith and other funders over the next financial year to secure the Charity over the next three years. Trustees are reviewing and revising the business plan and funding strategy beyond 2022.

Structure, governance and management
YPAC Manchester Ltd (formerly Youth Project @ Apostles' and Cuthbert's) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 Oct 2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20 January 2010. After a review in 2019-20, we have refocussed our work on our Objectives.

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 one year upon which all trustees must be re-elected.

Trustee induction and training

Trustee's start on the Board as non-executive members. This forms part of their induction and training. Appointment as full Board Members is made up to 12 months later. The exception to this induction process is for trustees who have knowledge and experience at holding a post of Trustee and Director elsewhere and/or significant knowledge and experience of YPAC. All trustees take part in 'Away Days' to learn more about the Charity. YPAC is a member of 2 infrastructure organisations who provide Trustee training which includes, finance, governance, policy and procedures and law. The organisation has NatWest Mentor on board providing Employment Law and HR to the organisation supporting the Directors and Senior Management team.

Organisation

The board of trustees administers the charity. The board normally meets every two months. A Manager 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: YPAC Manchester Ltd (Youth Project @ Apostles' and Cuthbert's)
Charity Number: 1133626
Company Registration Number: 07039253

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

Claire Evans	
Delroy Kerr	Non-Executive Trustee
Susan Brookes	
Erica Nixon	
Tracy Sparkes	
Stephen Conway	
William Orr	Chair

Youth Work Manager

Chris MacIntosh

YPAC MANCHESTER LTD

Registered Office
St Georges Youth and Community Centre
Bothwell Road
Manchester
M40 7NY

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

Bankers
Co-operative Bank plc
Balloon Street
Manchester

Professional Advisors
NatWest Mentor

Trustees responsibilities in relation to the financial statements

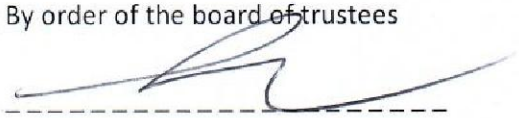
The charity trustees (who are also the directors of YPAC Manchester Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting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



William Orr
Chair

Date: 11th August 2022

Independent examiner's report to the trustees of YPAC MANCHESTER LTD

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 8 to 21.

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: 11th August 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Income from:					
Donations and legacies	(3)	526	-	526	500
Charitable Activities	(4)	-	259,387	259,387	184,786
Other Trading Activities	(5)	792	4,380	5,172	886
Investment Income		-	-	-	-
Total		1,318	263,767	265,085	186,172
Expenditure on:					
Charitable Activities	(6)	(1,775)	211,354	209,579	158,614
Total		(1,775)	211,354	209,579	158,614
Net income/(expenditure)		3,093	52,413	55,506	27,558
Transfers between funds	(15)	(107)	107	-	-
Net movement in funds		2,986	52,520	55,506	27,558
Reconciliation of funds					
Total funds brought forward	(15)	28,982	65,516	94,498	66,940
Total funds carried forward	(15)	31,968	118,036	150,004	94,498

The negative unrestricted expenditure is the result of the balance of HMRC employment allowance.

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

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

BALANCE SHEET AS AT 31 MARCH 2022

Company Registration Number: 07039253

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	36,922	796
Total fixed assets		36,922	796
Current assets:			
Debtors	(12)	26,136	18,127
Cash at Bank & in Hand		94,408	98,929
Total current assets		120,544	117,056
Liabilities:			
Creditors: Amounts falling due within one year	(13)	7,462	23,354
Net current assets or liabilities		113,082	93,702
Total assets less current liabilities		150,004	94,498
Total net assets or liabilities		150,004	94,498
The funds of the charity:			
Restricted income funds	(15)	118,036	65,516
Unrestricted income funds	(15)	31,968	28,982
Total charity funds		150,004	94,498

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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 11th August 2022

William Orr Chair

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

Statement of Cash Flows for the year ending 31 March 2022

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	55,506	27,558
Add back depreciation	13,807	665
Deduct investment income	-	-
Decrease/(increase) in debtors	(8,009)	(9,254)
Increase/(decrease) in creditors	(15,892)	15,934
Net cash used in operating activities	45,412	34,903
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(49,933)	(1,195)
Net cash provided by investing activities	(49,933)	(1,195)
Increase/(decrease) in cash and cash equivalents during the year	(4,521)	33,708
Cash and cash equivalents brought forward	98,929	65,221
Cash and cash equivalents carried forward	**94,408**	**98,929**

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 on 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 41 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.

(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) Charitable Activities

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

(h) 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:

Equipment	33.33% on cost
Motor Vehicles	25% on cost

(i) 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.

(j) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals.
The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) 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.

(l) 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).
Director and Trustee Claire Evans is the CEO of 4CT which is an organisation responsible for distributing Young Manchester grants.

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	526	-	526	500
	526	-	526	500

previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Donations	500	-	500
	500	-	500

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022	Total Funds Year Ended 31 March 2021
	£	£	£	£
Restricted grants:				
Adactus Housing - Jigsaw	-	-	-	2,480
BBC Children in Need Youth Investment Fund	-	44,357	44,357	-
Cycle and Stride	-	5,995	5,995	-
4CT Limited - Young Manchester East	-	19,000	19,000	19,000
4CT Limited - Paperbag Playscheme	-	-	-	4,200
4CT Limited - Keeping Children Safe (East)	-	-	-	18,826
4CT Limited - EYSA East	-	14,995	14,995	-
4CT Limited - Holiday Activity Fund East	-	1,776	1,776	-
4CT Limited - Holiday Acitivity Fund Summer Xmas	-	6,830	6,830	-
4CT Limited - MCR Active	-	1,500	1,500	-
4CT Limited - Work and Skills	-	7,000	7,000	-
Manchester Youth Zone - Keeping Children Safe (North)	-	-	-	6,000
NM Lottery	-	-	-	1,000
ESF Round 2	-	3,254	3,254	1,448
HMRC CVJRS	-	-	-	8,622
Garfield Weston	-	16,250	16,250	13,750
GM Navigators Oldham Hub	-	10,000	10,000	-
Henry Smith	-	30,000	30,000	30,000
Hedley Foundation	-	2,000	2,000	-
WEA	-	-	-	12,949
HMG	-	1,662	1,662	-
Manchester City Council Public Health	-	3,000	3,000	-
Manchester City Council EYMPP	-	7,824	7,824	-
Young Manchester Arts	-	-	-	7,500
Youth Bank	-	10,000	10,000	-
Manchester Youth Zone - CMC	-	-	-	5,658
Manchester Youth Zone/Young Manchester North	-	15,823	15,823	15,823
Manchester Youth Zone - EYSA North	-	11,000	11,000	-
Manchester Youth Zone - Holiday Activity Fund North	-	2,326	2,326	-
Rank Foundation	-	-	-	3,000
Trusthouse	-	10,000	10,000	-
Tudor Trust	-	30,000	30,000	30,000
Tudor Trust Staff Support Fund	-	-	-	2,000
We Love Manchester Stronger Communities	-	4,795	4,795	-
We Love Manchester	-	-	-	2,530
	-	259,387	259,387	184,786

Previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Restricted grants:			
Adactus Housing - Jigsaw	-	2,480	2,480
4CT Limited - Young Manchester East	-	19,000	19,000
4CT Limited - Paperbag Playscheme	-	4,200	4,200
4CT Limited - Keeping Children Safe (East)	-	18,826	18,826
Manchester Youth Zone - Keeping Children Safe (North)	-	6,000	6,000
NM Lottery	-	1,000	1,000
ESF Round 2	-	1,448	1,448
HMRC CVJRS	-	8,622	8,622
Garfield Weston	-	13,750	13,750
Henry Smith	-	30,000	30,000
WEA	-	12,949	12,949
Young Manchester Arts	-	7,500	7,500
Manchester Youth Zone - CMC	-	5,658	5,658
Manchester Youth Zone/Young Manchester North	-	15,823	15,823
Rank Foundation	-	3,000	3,000
Tudor Trust	-	30,000	30,000
Tudor Trust Staff Support Fund	-	2,000	2,000
We Love Manchester	-	2,530	2,530
	-	184,786	184,786

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
	£	£	£	£
Young peoples' trips	-	-	-	148
Generated income	792	4,380	5,172	738
	792	4,380	5,172	886

Previous reporting period

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021
	£	£	£
Young peoples' trips	148	-	148
Generated income	738	-	738
	886	-	886

6. Expenditure

	Youth and Community Work	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£	£
Expenditure on charitable activities:			
Employment Costs	140,150	140,150	117,086
Training	2,030	2,030	1,824
Administration Fees	3,946	3,946	4,117
Subscriptions	15	15	-
DBS Fees	-	-	180
Youth activity costs	29,295	29,295	18,500
Travel expenses	837	837	98
Equipment	1,927	1,927	2,021
Bank Charges	1	1	1
IT, Maintenance & Software	1,617	1,617	689
Repairs & Maintenance	147	147	150
Telephone	1,386	1,386	1,402
Rent	9,996	9,996	6,963
Insurance	2,170	2,170	1,801
Governance costs	1,936	1,936	2,857
Post, Printing & Stationery	319	319	260
Depreciation	13,807	13,807	665
	209,579	209,579	158,614
Total Expenditure	209,579	209,579	158,614
Restricted funds		211,354	158,832
Unrestricted funds		(1,775)	(218)
		209,579	158,614

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 Bureau	518	-	518	type of expense
Professional Fees	13	-	13	type of expense
Mentor	475	-	475	type of expense
Accountancy Fees	-	930	930	type of expense
	1,006	930	1,936	

	General Support	Governance	Total 2021	Basis of apportionment
Payroll Bureau	518	-	518	type of expense
Professional Fees	13	-	13	type of expense
Mentor	1,426	-	1,426	type of expense
Accountancy Fees	-	900	900	type of expense
	1,957	900	2,857	

9. Analysis of staff costs

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Wages and Salaries	132,281	111,102
Redundancy	-	-
Social Security Costs	4,816	3,516
Pension Costs	3,053	2,468
	140,150	117,086
Charitable activities	140,150	117,086
Support costs	-	-
	140,150	117,086

The average number of employees during the year was 9 (previous year: 9).
The charity considers its key management personnel comprises the trustees and Youth Work Manager. The total employment benefits, including employer pension contributions of the key management personnel were £33,547 (previous year: £35,299) 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	930	900
	930	900

11. Tangible Fixed Assets

	Motor Vehicles	Equipment	Total
Cost	£	£	£
At 1 April 2021	-	11,037	11,037
Additions	38,854	11,079	49,933
At 31 March 2022	38,854	22,116	60,970
Depreciation			
At 1 April 2021	-	10,241	10,241
Charge for Year	9,714	4,093	13,807
At 31 March 2022	9,714	14,334	24,048
NET BOOK VALUE			
At 31 March 2022	29,140	7,782	36,922
At 31 March 2021	-	796	796

12. Analysis of debtors

	2022	2021
	£	£
Debtors	23,880	17,663
Prepayments	2,256	464
	26,136	18,127

Debtors and prepayments related to restricted funds £25,506 (2021: £18,127) and unrestricted funds £630 (2021: £nil).

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	1,762	1,492
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	930	900
Deferred income	2,500	18,750
Taxation and social security costs	2,270	2,212
	7,462	23,354

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2021	18,750
Amount released to income earned from charitable activities	(18,750)
Amount deferred in year	2,500
Balance at 31 March 2022	2,500

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	12,482	1,318	1,775	(8,631)	6,944
Designated Fund	16,500	-	-	8,524	25,024
	28,982	1,318	1,775	(107)	31,968

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	11,574	1,386	218	(696)	12,482
Designated Fund	16,500	-	-	-	16,500
	28,074	1,386	218	(696)	28,982

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Fund	For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Adactus Housing - Jigsaw	1,931	-	(1,928)	-	3
BBC Children in Need Youth Investment Fund	-	44,357	(13,697)	-	30,660
Collyhurst Big Local	5,409	-	(3,202)	-	2,207
Cycle and Stride	-	5,995	-	-	5,995
4CT Limited - Young Manchester East	9,071	19,000	(22,947)	-	5,124
4CT Limited - Paperbag Playscheme	-	-			-
4CT Limited - Keeping Children Safe (East)	14,098	-	(11,763)	-	2,335
4CT Limited - EYSA East	-	14,995	(12,394)	-	2,601
4CT Limited - Holiday Activity Fund East	-	1,776	(1,776)	-	-
4CT Limited - Holiday Acitivity Fund Summer Xmas	-	6,830	(6,237)	-	593
4CT Limited - MCR Active	-	1,500	(1,493)	-	7
4CT Limited - Work and Skills	-	7,000	(709)	-	6,291
Manchester Youth Zone - Keeping Children Safe (North)	2,563	-	(203)	107	2,467
NM Lottery	837	-	(325)	-	512
ESF Round 2	(3,075)	3,254	(179)	-	-
Garfield Weston	5,557	16,250	(17,758)	-	4,049
GM Navigators Oldham Hub	-	10,000	-	-	10,000
Henry Smith	4,787	30,000	(29,967)	-	4,820
Hedley Foundation	-	2,000	(2,000)	-	-
WEA	575	-	(575)	-	-
HMG	(722)	1,662	(431)	-	509
Manchester City Council	1,698	-	-	-	1,698
Manchester City Council Public Health	-	3,000	-	-	3,000
Manchester City Council EYMPP	-	7,824	-	-	7,824
Ubele	-	4,380	(4,292)	-	88
UK Youth	1,035	-	(945)	-	90
Young Manchester - Football	70	-	-	-	70
Young Manchester - Adventure Fund	2,499	-	(2,499)	-	-
Young Manchester - Playscheme	531	-	-	-	531
Young Manchester Arts	7,500	-	(3,445)	-	4,055
Youth Bank	-	10,000	(9)	-	9,991
Manchester Youth Zone - CMC	2,212	-	(790)	-	1,422
Manchester Youth Zone/Young Manchester North	4,244	15,823	(17,797)	-	2,270
Manchester Youth Zone - EYSA North	-	11,000	(8,828)	-	2,172
Manchester Youth Zone - Holiday Activity Fund North	-	2,326	(2,093)	-	233
Rank Foundation	682	-	-	-	682
Trusthouse	-	10,000	(7,151)	-	2,849
Tudor Trust	1,267	30,000	(28,937)	-	2,330
Tudor Trust Staff Support Fund	2,000	-	(1,990)	-	10
We Love Manchester Stronger Communities	-	4,795	(4,623)	-	172
We Love Manchester	747	-	(371)		376
	65,516	263,767	(211,354)	107	118,036

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Adactus Housing - Jigsaw	4,926	2,480	(5,475)	-	1,931
BBC Children in Need	(133)	-	(133)	266	-
Collyhurst Big Local	7,301	-	(1,892)	-	5,409
4CT Limited - Young Manchester East	4,719	19,000	(14,648)	-	9,071
4CT Limited - Paperbag Playscheme	-	4,200	(4,200)	-	-
4CT Limited - Keeping Children Safe (East)	1,464	18,826	(6,192)	-	14,098
Manchester Youth Zone - Keeping Children Safe (North)	1,972	6,000	(5,409)	-	2,563
NM Lottery	-	1,000	(163)	-	837
ESF Round 2	-	1,448	(4,523)	-	(3,075)
HMRC CVJRS	-	8,622	(8,622)	-	-
Garfield Weston	-	13,750	(8,193)	-	5,557
Henry Smith	-	30,000	(25,213)	-	4,787
WEA	(2,207)	12,949	(10,167)	-	575
HMG	2,485	-	(3,637)	430	(722)
Manchester City Council	1,730	-	(32)	-	1,698
UK Youth	6,147	-	(5,112)	-	1,035
Young Manchester - Football	70	-	-	-	70
Young Manchester Adventure Fund	2,499	-	-	-	2,499
Young Manchester - Playscheme	1,815	-	(1,284)	-	531
Young Manchester Arts	-	7,500	-	-	7,500
Manchester Youth Zone - CMC	-	5,658	(3,446)	-	2,212
Manchester Youth Zone/Young Manchester North	1,202	15,823	(12,781)	-	4,244
Rank Foundation		3,000	(2,318)	-	682
Tudor Trust	4,876	30,000	(33,609)	-	1,267
Tudor Trust Staff Support Fund	-	2,000	-	-	2,000
We Love Manchester	-	2,530	(1,783)	-	747
	38,866	184,786	(158,832)	696	65,516

Name of restricted fund:	Description, nature and purpose of the fund
Adactus Housing - Jigsaw	for play sessions from February
BBC Children in Need Youth Investment Fund	towards salary costs and project work with the Junior Youth
Collyhurst Big Local	for delivery of school workshops and school sessions
Cycle and Stride	for the purchase of cycling equipment for cycle project
4CT Limited - Young Manchester East	for youth and play work costs in Miles Platting and Ancoats
4CT Limited - Paperbag Playscheme	for delivery of a Covid safe playscheme during Easter holidays
4CT Limited - Keeping Children Safe (East)	to deliver detached work in Miles Platting and Newton Heath
4CT Limited - EYSA East	to deliver detached work in Miles Platting and Newton Heath
4CT Limited - Holiday Activity Fund East	for delivery of a playscheme over Easter 2021
4CT Limited - Holiday Acitivity Fund Summer Xmas	for delivery of a playscheme over Summer and Christmas
4CT Limited - MCR Active	for delivery of a playscheme over Easter 2022
4CT Limited - Work and Skills	for delivery of a weekly NEET employability session until June 2022
Manchester Youth Zone - Keeping Children Safe (North)	for developing a knife crime resource
NM Lottery	to provide essential equipment for individual young people during the Covid lockdown
ESF Round 2	for NEET Employability work
Garfield Weston	for a 2 year Detached Youth Work project across Collyhurst, Miles Platting and Ancoats
GM Navigators Oldham Hub	for delivery of Training and Youth work interventions in 22/23
Henry Smith	towards salary costs
Hedley Foundation	funding for a residential activity
WEA	for NEET Employability work
HMG	for the Social Enterprise work
Manchester City Council	for a 10 week targeted youth support project
Manchester City Council Public Health	to deliver Trauma Informed Youth work in 22/23
Manchester City Council EYMPP	to deliver a photography project across East Manchester
Ubele	to deliver a residential around System change for BAME young people
UK Youth	for Youth work activities and additional worker
Young Manchester - Football	for a football tournament run with ACN and MYZ
Young Manchester - Adventure Fund	funding for a residential
Young Manchester - Playscheme	for delivery of a summer playscheme
Young Manchester Arts	for a 2 year arts project
Youth Bank	for young people to deliver a grant programme
Manchester Youth Zone - CMC	to support identified young people on a 1-1 basis
Manchester Youth Zone/Young Manchester North	to provide 1-1 support for young people at risk through knife crime and serious youth violence
Manchester Youth Zone - EYSA North	to deliver detached work in Collyhurst and Harpurhey
Manchester Youth Zone - Holiday Activity Fund North	for delivery of detached work and food provision in Collyhurst and Newton Heath
Rank Foundation	for development of a Theory of Change for Detached work
Trusthouse	to deliver detached work in Miles Platting and Newton Heath
Tudor Trust	towards salary costs
Tudor Trust Staff Support Fund	to support staff well being
We Love Manchester Stronger Communities	to provide support for year 11 young people leaving school post pandemic
We Love Manchester	to provide support and resources to young people during the Covid lockdown

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	36,922	36,922
Cash at bank and in hand	(17,632)	25,024	87,016	94,408
Other net current assets/(liabilities)	24,576	-	(5,902)	18,674
Total	6,944	25,024	118,036	150,004

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	796	796
Cash at bank and in hand	13,382	16,500	69,047	98,929
Other net current assets/(liabilities)	(900)	-	(4,327)	(5,227)
Total	12,482	16,500	65,516	94,498

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.

Income and Expenditure Account

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Income		
Donations	526	500
Investment Income	-	-
Restricted grants:	-	-
Adactus Housing - Jigsaw	-	2,480
BBC Children in Need Youth Investment Fund	44,357	-
Cycle and Stride	5,995	-
4CT Limited - Young Manchester East	19,000	19,000
4CT Limited - Paperbag Playscheme	-	4,200
4CT Limited - Keeping Children Safe (East)	-	18,826
4CT Limited - EYSA East	14,995	-
4CT Limited - Holiday Activity Fund East	1,776	-
4CT Limited - Holiday Acitivity Fund Summer Xmas	6,830	-
4CT Limited - MCR Active	1,500	-
4CT Limited - Work and Skills	7,000	-
Manchester Youth Zone - Keeping Children Safe (North)	-	6,000
NM Lottery	-	1,000
ESF Round 2	3,254	1,448
HMRC CVJRS	-	8,622
Garfield Weston	16,250	13,750
GM Navigators Oldham Hub	10,000	-
Henry Smith	30,000	30,000
Hedley Foundation	2,000	-
WEA	-	12,949
HMG	1,662	-
Manchester City Council Public Health	3,000	-
Manchester City Council EYMPP	7,824	-
Young Manchester Arts	-	7,500
Youth Bank	10,000	-
Manchester Youth Zone - CMC	-	5,658
Manchester Youth Zone/Young Manchester North	15,823	15,823
Manchester Youth Zone - EYSA North	11,000	-
Manchester Youth Zone - Holiday Activity Fund North	2,326	-
Rank Foundation	-	3,000
Trusthouse	10,000	-
Tudor Trust	30,000	30,000
Tudor Trust Staff Support Fund	-	2,000
We Love Manchester Stronger Communities	4,795	-
We Love Manchester	-	2,530
Young peoples' trips	-	148
Generated income	5,172	738
Total Income	**265,085**	**186,172**
Expenditure		
Employment Costs	140,150	117,086
Training	2,030	1,824
Administration Fees	3,946	4,117
Subscriptions	15	-
DBS Fees	-	180
Youth activity costs	29,295	18,500
Travel expenses	837	98
Equipment	1,927	2,021
Bank Charges	1	1
IT, Maintenance & Software	1,617	689
Repairs & Maintenance	147	150
Telephone	1,386	1,402
Rent	9,996	6,963
Insurance	2,170	1,801
Governance costs	1,936	2,857
Post, Printing & Stationery	319	260
Depreciation	13,807	665
Total Expenditure	**209,579**	**158,614**
Surplus/(deficit for year)	55,506	27,558

YPAC Manchester Ltd

England & Wales - Charity number 1133626

Accounts

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity No. 1133626
Company Registration No. 07039253

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

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YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

Report of the trustees for the year ended 31st March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

Objectives and activities

The purposes of the charity are:

To advance in life and help young people, particularly those who are socially or economically disadvantaged, through:

a, the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life

b, providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals

The main activities are:

- Informal education through open access youth sessions
- Informal Education through Detached Youth work
- Term time play sessions and play schemes
- Supporting school pupils including transitions
- Health and well-being programmes
- Supporting Young Peoples employability

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:

- Youth Work Programme
- Detached Youth work
- Social Enterprise work
- Employability support for 16-25 year olds
- Summer and holiday sessions
- Play work programme

A review of our achievements and performance

Despite the challenges of ongoing reductions in public sector spending and increased competition for funds the charity has been able to maintain its services and continues to offer youth and play work in the areas of Ancoats, Miles Platting and Collyhurst. We have refocussed our project in line with our objects in this year and we developed the newly restructured team. We continue support local young people through 3 key strands of work:

1. Young People in the Community

2. Young People at Home
3. Young People at School

During the year we have been adapting to the landscape created by the pandemic. The initial Impact of Covid meant that we provided essential Protective Youthwork with a safeguarding and educational remit requested by Manchester City Council. We ran a Paper Bag Playscheme in summer providing activities, food, and fun. Our social Enterprise work with HMG re-started with the group successfully buying, repairing, and selling motorbikes. Our Youth clubs shut from March 23rd until reopening in September and have been adapted constantly to National Youth Agency Guidelines to ensure compliance with National Legislation. This has meant a constant adaptation of services in order to ensure Young People had the best possible support in this time. We have maintained and developed our Detached work with the addition of a new team in Miles Platting and Newton Heath. We have offered COVID support to young people- technology, equipment, Wi-fi data and meals in school holidays. We have ensured there was support for young people throughout the pandemic and are looking forward to being able to develop further activities with young people once the restrictions are lifted fully.

Financial review

In 2020-2021 our income increased by approximately £30,000. This was an increase to develop our Detached Youth Work in Miles Platting and Newton Heath. Our expenditure stayed at a similar level, mostly due to the impact of Covid on our operations and Services, this is described below. Our salary expenditure increased, but youth activity costs decreased. A surplus of £27,558 has been achieved compared to the surplus of £8,144 in the previous year.

Impact of Covid Pandemic

In March 2020 the covid pandemic affected the working of the charity. Initially we assumed the impact would be short term. From April until August, we furloughed all of our Youth Club staff as there was no way of continuing the work in this way, with the Youth Work Manager and two Detached Youth workers running Protective Youthwork until the initial easing of measures in July 2020. All work was run in line with National Youth Agency Covid guidelines, and all work was reviewed at each stage of legislation changes and adapted.

The financial Impact of Covid has been a slight reduction in salary expenditure during the first half of the year, a reduction in office costs, and a reduction in Youth Work Activities expenditure. We tried to provide as much of a service as possible within guidelines. As a result we have a higher than normal surplus which we will use over the coming year to increase the activities for young people.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £12,482 of which all are free reserves, after allowing for funds tied up in fixed assets.

The trustees have reviewed the reserves policy in view of the financial performance for 2020-21 and agreed the following:

Reserves Policy

YPAC needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay and notice and amounts due to creditors.
- To meet unexpected costs like breakdown of essential office machinery, staff cover for illness, maternity leave, parental leave and legal costs defending the charities interests.
- To replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears.
- From time to time funding has certain restrictions which mean that by law it must be held in a restricted reserve until it is spent in line with the funding agreement.

The charity aims to build a general reserve of approximately 3 months running costs (approximately £40,000 in 2020-2021) and aims to do so by generating a small surplus of £5000 per annum to go into the general reserve.

The charity also aims to hold designated funds for potential redundancy or closure costs and working capital of approximately £16,500 – this figure to be reviewed annually subject to our potential redundancy liabilities.

There are no funds that are materially in deficit. Income from funders does process over two tax years. Therefore and as mentioned, the Charity's expenditure for the reporting financial year can be more than its income. When the balance from the previous financial year is included the charity has a cash surplus.

The Charity's main source of income is grants. 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 trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. This includes the continued purchasing of NatWest Mentor HR and Employment Law services.

Plans for Future Periods

YPAC finalised a new Business Plan for 2019 onwards focussing on increased youth work services. Further funding has been sought from Henry Smith and other funders over the next financial year to secure the Charity over the next three years. Trustees are reviewing and revising the business plan and funding strategy beyond 2022.

Structure, governance and management

Youth Project @ Apostles' and Cuthbert's is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 Oct 2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20 January 2010. After a review in 2019-20, we have refocussed our work on our Objectives.

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 one year upon which all trustees must be re-elected.

Trustee induction and training

Trustee's start on the Board as non-executive members. This forms part of their induction and training. Appointment as full Board Members is made up to 12 months later. The exception to this induction process is for trustees who have knowledge and experience at holding a post of Trustee and Director elsewhere and/or significant knowledge and experience of YPAC. All trustees take part in 'Away Days' to learn more about the Charity. YPAC is a member of 2 infrastructure organisations who provide Trustee training which includes, finance, governance, policy and procedures and law. The organisation has NatWest Mentor on board providing Employment Law and HR to the organisation supporting the Directors and Senior Management team.

Organisation

The board of trustees administers the charity. The board normally meets every two months. A Manager 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: Youth Project @ Apostles' and Cuthbert's
Charity Number: 1133626
Company Registration Number: 07039253

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

Claire Evans		
Delroy Kerr	Non-Executive Trustee	
Susan Brookes		
Erica Nixon		
Tracy Sparkes		
Stephen Conway		(appointed April 2020)
William Orr	Chair	

Youth Work Manager

Chris MacIntosh

Registered Office
St Georges Youth and Community Centre
Bothwell Road
Manchester
M40 7NY

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

Bankers
Co-operative Bank plc
Balloon Street
Manchester

Professional Advisors
NatWest Mentor

Trustees responsibilities in relation to the financial statements

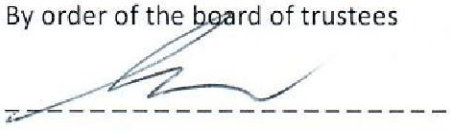
The charity trustees (who are also the directors of Youth Project @ Apostles' and Cuthbert's for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally 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



William Orr
Chair

Date: 20th August 2021

Independent examiner's report to the trustees of YOUTH PROJECT @APOSTLES' AND CUTHBERT'S

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 8 to 18.

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: 20th August 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Income from:					
Donations and legacies	(3)	500	-	500	1,749
Charitable Activities	(4)	-	184,786	184,786	157,471
Other Trading Activities	(5)	886	-	886	1,627
Investment Income		-	-	-	-
Total		1,386	184,786	186,172	160,847
Expenditure on:					
Raising Funds	(6)	-	-	-	1,774
Charitable Activities	(6)	(218)	158,832	158,614	150,929
Total		(218)	158,832	158,614	152,703
Net income/(expenditure)		1,604	25,954	27,558	8,144
Transfers between funds	(15)	(696)	696	-	-
Net movement in funds		908	26,650	27,558	8,144
Reconciliation of funds					
Total funds brought forward	(15)	28,074	38,866	66,940	58,796
Total funds carried forward	(15)	28,982	65,516	94,498	66,940

The negative unrestricted expenditure is the result of the balance of HMRC employment allowance.

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

The notes on pages 11 to 18 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	796	266
Total fixed assets		796	266
Current assets:			
Debtors	(12)	18,127	8,873
Cash at Bank & in Hand		98,929	65,221
Total current assets		117,056	74,094
Liabilities:			
Creditors: Amounts falling due within one year	(13)	23,354	7,420
Net current assets or liabilities		93,702	66,674
Total assets less current liabilities		94,498	66,940
Total net assets or liabilities		94,498	66,940
The funds of the charity:			
Restricted income funds	(15)	65,516	38,866
Unrestricted income funds	(15)	28,982	28,074
Total charity funds		94,498	66,940

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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 20th August 2021

William Orr Chair

The notes on pages 11 to 18 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Net cash used in operating activities	34,903	5,705
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	(1,195)	-
Net cash provided by investing activities	(1,195)	-
Increase/(decrease) in cash and cash equivalents during the year	33,708	5,705
Cash and cash equivalents brought forward	65,221	59,516
Cash and cash equivalents carried forward	**98,929**	**65,221**

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 on 16th July 2014 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 26 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.

(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 publicity and website 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:

Office Equipment	33.33% 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 currently administers contributions to a pension scheme on behalf of individuals.
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).
Director and Trustee Claire Evans is the CEO of 4CT which is an organisation responsible for distributing Young Manchester grants.

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	500	-	500	1,749
	500	-	500	1,749
previous reporting period	1,749	-	1,749	

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	£	£	£	£
Unrestricted grants:				
Adactus Housing	-	-	-	361
Restricted grants:				
Adactus Housing - Jigsaw	-	2,480	2,480	5,208
BBC Children in Need	-	-	-	24,269
Collyhurst Big Local	-	-	-	21,002
4CT Limited - Young Manchester East	-	19,000	19,000	30,000
4CT Limited - Playscheme	-	-	-	400
4CT Limited - Paperbag Playscheme	-	4,200	4,200	-
4CT Limited - Keeping Children Safe (East)	-	18,826	18,826	2,308
Manchester Youth Zone - Keeping Children Safe (North)	-	6,000	6,000	4,816
NM Lottery	-	1,000	1,000	-
ESF Round 2	-	1,448	1,448	-
HMRC CVJRS	-	8,622	8,622	-
Garfield Weston	-	13,750	13,750	-
Henry Smith	-	30,000	30,000	-
WEA	-	12,949	12,949	4,947
HMG	-	-	-	2,485
Manchester City Council	-	-	-	3,964
UK Youth	-	-	-	6,147
Young Manchester - Football	-	-	-	430
Young Manchester Adventure Fund	-	-	-	2,499
Young Manchester - Playscheme	-	-	-	5,000
Young Manchester Arts	-	7,500	7,500	-
Manchester Youth Zone - CMC	-	5,658	5,658	-
Manchester Youth Zone/Young Manchester North	-	15,823	15,823	13,635
Rank Foundation	-	3,000	3,000	-
Tudor Trust	-	30,000	30,000	30,000
Tudor Trust Staff Support Fund	-	2,000	2,000	-
We Love Manchester	-	2,530	2,530	-
	-	184,786	184,786	157,471
Previous reporting period	361	157,110	157,471	

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
	£	£	£	£
Young peoples' trips	148	-	148	1,002
Generated income	738	-	738	625
	886	-	886	1,627
Previous reporting period	1,627	-	1,627	

6. Expenditure

	Youth and Community Work	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£	£
Expenditure on raising funds:			
Publicity and website	-	-	527
Community event	-	-	1,247
	-	-	1,774
Expenditure on charitable activities:			
Employment Costs	117,086	117,086	106,192
Training	1,824	1,824	290
Administration Fees	4,117	4,117	-
Freelance Staff		-	1,880
DBS Fees	180	180	-
Youth activity costs	18,500	18,500	24,160
Travel expenses	98	98	752
Equipment	2,021	2,021	1,477
Stolen Petty Cash	-	-	150
Bank Charges	1	1	-
IT, Maintenance & Software	689	689	1,048
Repairs & Maintenance	150	150	-
Telephone	1,402	1,402	2,139
Rent	6,963	6,963	6,622
Insurance	1,801	1,801	1,655
Governance costs	2,857	2,857	3,458
Post, Printing & Stationery	260	260	840
Depreciation	665	665	266
	158,614	158,614	150,929
Total Expenditure	158,614	158,614	152,703
Restricted funds		158,832	151,115
Unrestricted funds		(218)	1,588
		158,614	152,703

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 Bureau	518	-	518	type of expense
Professional Fees	13	-	13	type of expense
Mentor	1,426	-	1,426	type of expense
Accountancy Fees	-	900	900	type of expense
	1,957	900	2,857	

9. Analysis of staff costs

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Wages and Salaries	111,102	100,708
Redundancy	-	-
Social Security Costs	3,516	3,317
Pension Costs	2,468	2,167
	117,086	106,192
Charitable activities	117,086	106,192
Support costs	-	-
	117,086	106,192

The average number of employees during the year was 9 (previous year: 9).
The charity considers its key management personnel comprises the trustees and Youth Work Manager. The total employment benefits, including employer pension contributions of the key management personnel were £35,299 (previous year: £35,316) 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	900	900
	900	900

11. Tangible Fixed Assets

	Office Equipment	Total
Cost	£	£
At 1 April 2020	9,842	9,842
Additions	1,195	1,195
At 31 March 2021	11,037	11,037
Depreciation		
At 1 April 2020	9,576	9,576
Charge for Year	665	665
At 31 March 2021	10,241	10,241
NET BOOK VALUE		
At 31 March 2021	796	796
At 31 March 2020	266	266

12. Analysis of debtors

	2021	2020
	£	£
Debtors	17,663	8,309
Prepayments	464	564
	18,127	8,873

Debtors and prepayments related to restricted funds both in 2021 and 2020.

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	1,492	4,020
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	900	900
Deferred income	18,750	2,500
Taxation and social security costs	2,212	-
	23,354	7,420

14. Deferred income

Deferred income comprises rental income and grants received in advance.

Balance as at 1 April 2020	2,500
Amount released to income earned from charitable activities	(2,500)
Amount deferred in year	18,750
Balance at 31 March 2021	18,750

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	11,574	1,386	218	(696)	12,482
Designated Fund	16,500	-	-	-	16,500
	28,074	1,386	218	(696)	28,982

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	13,520	3,737	(1,588)	(4,095)	11,574
Designated Fund	12,755	-	-	3,745	16,500
	26,275	3,737	(1,588)	(350)	28,074

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds
Designated Fund	For future redundancy and closure costs

Analysis of movements in restricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Adactus Housing - Jigsaw	4,926	2,480	(5,475)	-	1,931
BBC Children in Need	(133)	-	(133)	266	-
Collyhurst Big Local	7,301	-	(1,892)	-	5,409
4CT Limited - Young Manchester East	4,719	19,000	(14,648)	-	9,071
4CT Limited - Paperbag Playscheme	-	4,200	(4,200)	-	-
4CT Limited - Keeping Children Safe (East)	1,464	18,826	(6,192)	-	14,098
Manchester Youth Zone - Keeping Children Safe (North)	1,972	6,000	(5,409)	-	2,563
NM Lottery	-	1,000	(163)	-	837
ESF Round 2	-	1,448	(4,523)	-	(3,075)
HMRC CVJRS	-	8,622	(8,622)	-	-
Garfield Weston	-	13,750	(8,193)	-	5,557
Henry Smith	-	30,000	(25,213)	-	4,787
WEA	(2,207)	12,949	(10,167)	-	575
HMG	2,485	-	(3,637)	430	(722)
Manchester City Council	1,730	-	(32)	-	1,698
UK Youth	6,147	-	(5,112)	-	1,035
Young Manchester - Football	70	-	-	-	70
Young Manchester Adventure Fund	2,499	-	-	-	2,499
Young Manchester - Playscheme	1,815	-	(1,284)	-	531
Young Manchester Arts	-	7,500	-	-	7,500
Manchester Youth Zone - CMC	-	5,658	(3,446)	-	2,212
Manchester Youth Zone/Young Manchester North	1,202	15,823	(12,781)	-	4,244
Rank Foundation		3,000	(2,318)	-	682
Tudor Trust	4,876	30,000	(33,609)	-	1,267
Tudor Trust Staff Support Fund	-	2,000	-	-	2,000
We Love Manchester	-	2,530	(1,783)	-	747
	38,866	184,786	(158,832)	696	65,516

Previous reporting period

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
Adactus Housing	-	5,208	(282)	-	4,926
Manchester Youth Service	22	-	(22)	-	-
Awards for All	9,690	-	(9,690)	-	-
BBC Children in Need	9,968	24,269	(34,370)	-	(133)
Collyhurst Big Local	8,621	21,002	(22,322)	-	7,301
4CT Limited - Young Manchester East	2,459	30,000	(27,740)	-	4,719
4CT Limited - Playscheme	-	400	(400)	-	-
4CT Limited - Keeping Children Safe (East)	-	2,308	(1,194)	350	1,464
Manchester Youth Zone - Keeping Children Safe (North)	-	4,816	(2,844)	-	1,972
WEA	-	4,947	(7,154)	-	(2,207)
HMG	-	2,485	-		2,485
Manchester City Council	-	3,964	(2,234)	-	1,730
UK Youth	-	6,147	-	-	6,147
Young Manchester - Football	-	430	(360)	-	70
Young Manchester Adventure Fund	-	2,499	-	-	2,499
Young Manchester - Playscheme	-	5,000	(3,185)	-	1,815
Manchester Youth Zone/Young Manchester North	500	13,635	(12,933)	-	1,202
Tudor Trust	44	30,000	(25,168)	-	4,876
MCC NIF	1,209	-	(1,209)	-	-
Manchester City Council Workclubs	8	-	(8)	-	-
	32,521	157,110	(151,115)	350	38,866

Name of restricted fund:	Description, nature and purpose of the fund
Adactus Housing - Jigsaw	for play sessions from February
BBC Children in Need	towards salary costs and project work with the Junior Youth
Collyhurst Big Local	for delivery of school workshops and school sessions
4CT Limited - Young Manchester East	for youth and play work costs in Miles Platting and Ancoats
4CT Limited - Paperbag Playscheme	for delivery of a Covid safe playscheme during Easter holidays
4CT Limited - Keeping Children Safe (East)	to deliver detached work in Miles Platting and Newton Heath
Manchester Youth Zone - Keeping Children Safe (North)	for developing a knife crime resource
NM Lottery	to provide essential equipment for individual young people during the Covid lockdown
ESF Round 2	for NEET Employability work
HMRC CVJRS	for furloughed staff
Garfield Weston	for a 2 year Detached Youth Work project across Collyhurst, Miles Platting and Ancoats
Henry Smith	towards salary costs
WEA	for NEET Employability work
HMG	for the Social Enterprise work
Manchester City Council	for a 10 week targeted youth support project
UK Youth	for Youth work activities and additional worker
Young Manchester - Football	for a football tournament run with ACN and MYZ
Young Manchester Adventure Fund	funding for a residential
Young Manchester - Playscheme	for delivery of a summer playscheme
Young Manchester Arts	for a 2 year arts project
Manchester Youth Zone - CMC	to support identified young people on a 1-1 basis
Manchester Youth Zone/Young Manchester North	to provide 1-1 support for young people at risk through knife crime and serious youth violence
Rank Foundation	for development of a Theory of Change for Detached work
Tudor Trust	towards salary costs
Tudor Trust Staff Support Fund	to support staff well being
We Love Manchester	to provide support and resources to young people during the Covid lockdown

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	796	796
Cash at bank and in hand	13,382	16,500	69,047	98,929
Other net current assets/(liabilities)	(900)	-	(4,327)	(5,227)
Total	12,482	16,500	65,516	94,498

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	-	266	266
Cash at bank and in hand	12,474	16,500	36,247	65,221
Other net current assets/(liabilities)	(900)	-	2,353	1,453
Total	11,574	16,500	38,866	66,940

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	27,558	8,144
Add back depreciation	665	266
Deduct investment income	-	-
Decrease/(increase) in debtors	(9,254)	(2,161)
Increase/(decrease) in creditors	15,934	(544)
Net cash used in operating activities	34,903	5,705

Income and Expenditure Account

	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Income		
Donations	500	1,749
Investment Income	-	-
Unrestricted grants:	-	-
Adactus Housing	-	361
Restricted grants:	-	-
Adactus Housing - Jigsaw	2,480	5,208
BBC Children in Need	-	24,269
Collyhurst Big Local	-	21,002
4CT Limited - Young Manchester East	19,000	30,000
4CT Limited - Playscheme	-	400
4CT Limited - Paperbag Playscheme	4,200	-
4CT Limited - Keeping Children Safe (East)	18,826	2,308
Manchester Youth Zone - Keeping Children Safe (North)	6,000	4,816
NM Lottery	1,000	-
ESF Round 2	1,448	-
HMRC CVJRS	8,622	-
Garfield Weston	13,750	-
Henry Smith	30,000	-
WEA	12,949	4,947
HMG	-	2,485
Manchester City Council	-	3,964
UK Youth	-	6,147
Young Manchester - Football	-	430
Young Manchester Adventure Fund	-	2,499
Young Manchester - Playscheme	-	5,000
Young Manchester Arts	7,500	-
Manchester Youth Zone - CMC	5,658	-
Manchester Youth Zone/Young Manchester North	15,823	13,635
Rank Foundation	3,000	-
Tudor Trust	30,000	30,000
Tudor Trust Staff Support Fund	2,000	-
We Love Manchester	2,530	-
Young peoples' trips	148	1,002
Generated income	738	625
Total Income	**186,172**	**160,847**
Expenditure		
Publicity and website	-	527
Community event	-	1,247
Employment Costs	117,086	106,192
Training	1,824	290
Administration Fees	4,117	-
Freelance Staff	-	1,880
DBS Fees	180	-
Youth activity costs	18,500	24,160
Travel expenses	98	752
Equipment	2,021	1,477
Stolen Petty Cash	-	150
Bank Charges	1	-
IT, Maintenance & Software	689	1,048
Repairs & Maintenance	150	-
Telephone	1,402	2,139
Rent	6,963	6,622
Insurance	1,801	1,655
Governance costs	2,857	3,458
Post, Printing & Stationery	260	840
Depreciation	665	266
Total Expenditure	**158,614**	**152,703**
Surplus/(deficit for year)	27,558	8,144