

TREE LIFE CLUB

England & Wales · Charity number 1146505

Details

| | |
|-------------|---|
| Other names | N/A |
| Status | Registered |
| Legal form | Trust |
| Registered | 2012-03-22 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | Parkmount 458 Bury New Road Salford M7 4LJ |
| Phone | 01613007878 |
| Email | treelife89@gmail.com |

Activities

Objects: TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 16 LIVING IN GREATER MANCHESTER BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:A. ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS.B. RELIEVING UNEMPLOYMENTC. PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

Activities: Charity offers after physical and educational after school activities including outings in school holidays. Many of the children come from areas in the bottom 2% of deprivation and employment statistics.

Classification

- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People

Geography

- **Area of benefit:** BURY, SALFORD CITY, MANCHESTER CITY
- Bury
- Manchester City
- Salford City

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £654,003 | £593,377 | £265,669 | 21 |
| 2024-03-31 | £470,637 | £474,209 | - | - |
| 2023-03-31 | £452,580 | £393,447 | - | - |
| 2022-03-31 | £154,142 | £139,966 | - | - |
| 2021-03-31 | £136,601 | £80,512 | - | - |

Trustees

| Name | Role | Appointed |
|------------------|------|------------|
| DAVID GREENBLATT | | 2012-02-28 |
| DAVID ROBERTS | | 2012-02-28 |
| ELI COHEN | | 2012-02-28 |

TREE LIFE CLUB

England & Wales - Charity number 1146505

Accounts

Tree Life Club
Unaudited Financial Statements
31 March 2025

LEVENSONS LTD
Chartered Certified Accountants
Rico House
George Street
Manchester
M25 9WS

Tree Life Club

Financial Statements

Year ended 31 March 2025

| | Page |
|---|-------------|
| Trustees' annual report | 1 |
| Independent examiner's report to the trustees | 4 |
| Statement of financial activities | 5 |
| Statement of financial position | 6 |
| Statement of cash flows | 7 |
| Notes to the financial statements | 8 |

Tree Life Club

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Tree Life Club

Charity registration number 1146505

Principal office 9 Roston Road
Salford
M7 4HH

The trustees

Mr D Greenblatt
Mr D Roberts
Mr E Cohen

Independent examiner Yisroel Levenson FCCA CTA
Rico House
George Street
Manchester
M25 9WS

Structure, governance and management

Tree Life Club is an unincorporated charity established on 22 March 2012 and is governed by a Trust Deed dated 5 January 2010, as amended on 6 March 2012.

Recruitment and appointment of new trustees

New trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of the charity.

Organisational structure

The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity.

Induction and training of new trustees

New trustees are given a full induction by the directors. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

Objectives and activities

Objectives and aims

The objects of the charity are to promote education and training of children and young people.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Tree Life Club

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

During the year, Tree Life Club delivered an extensive, year-round programme of educational, therapeutic, and enrichment activities supporting children and young people, many of whom come from low-income families or face challenges that place them at risk of disengagement from mainstream education.

The charity ran multiple weekly youth sessions throughout the year, providing a structured and supportive environment. These sessions delivered a broad curriculum including social development, life skills, healthy living, teamwork, community responsibility, cultural enrichment, and sporting activities. The programmes complemented formal education while addressing barriers such as low confidence, behavioural difficulties, and poor engagement.

The charity provided homework support sessions and intensive one-to-one educational interventions for children struggling in school or at risk of dropping out of the education system. This support helped participants maintain academic engagement, rebuild confidence, and, where appropriate, transition back into mainstream or alternative educational pathways.

A successful mentoring programme operated throughout the year, pairing young people with positive role models who provided consistent guidance, encouragement, and support focused on aspiration, behaviour, responsibility, and goal-setting.

Tree Life Club delivered a wide range of physical health and wellbeing activities, including gym sessions designed to promote fitness, self-esteem, and body confidence, supporting young people in developing positive relationships with their physical and emotional wellbeing.

The charity also operated a cycle club, encouraging healthy lifestyles, discipline, resilience, and teamwork. Lego clubs were delivered to develop creativity, problem-solving, concentration, cooperation, and fine motor skills, particularly benefiting younger participants and those with additional learning or behavioural needs.

A range of food-based and nutrition-focused activities were delivered, ensuring children began the day with appropriate nutrition, as well as food events and practical sessions teaching healthy eating habits, nutrition, and mixed social skills such as cooperation and communication.

The charity organised weekend and holiday activities, including activities such as swimming, providing safe, supervised, and engaging opportunities for children and young people during periods when they might otherwise have limited access to positive provision. These activities ensured children were entertained in a holistic, healthy, and ethos-appropriate environment, reducing isolation and promoting constructive use of leisure time.

During the year, the charity also delivered several overnight camp experiences for children from low-income families. These residential provided supervised opportunities for personal development, independence, teamwork, and confidence-building, and for many participants represented their first experience of an overnight educational or recreational programme away from home.

Tree Life Club continued to operate its vocational and avocational skills training centre, supporting young people in developing practical life and work-related skills. Participants were supported in working towards recognised qualifications, including City & Guilds and BTEC awards, improving employability, independence, and long-term prospects.

The charity also delivered animal care activities, providing therapeutic and educational benefits by helping participants develop responsibility, empathy, routine, and confidence, particularly for those who struggled in traditional classroom settings.

Tree Life Club

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

In addition, public speaking training and leadership programmes were delivered, equipping young people with communication skills, confidence, and the ability to take on leadership roles within their peer groups and the wider community.

Beyond direct delivery, the charity donated funds to a local high school to enable additional extra-curricular activities, extending educational and enrichment opportunities to a wider group of beneficiaries.

Throughout the year, the trustees monitored activities to ensure alignment with the charity's objectives and delivery of clear public benefit. Feedback from participants, families, and partner organisations consistently demonstrated the positive impact of the charity's work in improving wellbeing, sustaining educational engagement, and supporting children and young people to develop the skills, confidence, and resilience needed for adult life.

Financial review

Financial position

Income from donations and investments totalled £662,503 (2024 - £470,419). Expenditure in furtherance of charitable activities aggregated £593,377 (2024 - £474,209) resulting in net income of £60,626 (2024 - expenditure £3,572). The financial results of the charity's activities for the year to 31 March 2025 are fully reflected on pages 5 and 6 of the Financial Statements together with the notes thereon.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on activities and receiving resources through voluntary grants. The trustees consider that the ideal level of reserves as at 31 March 2025 would be one month of resources expended which equates to around £49,500. The actual free reserves as at 31 March 2025 were £111,236 which is higher than our target figure. In calculating the free reserves, the trustees have excluded from total funds the fixed assets of £88,024.

The trustees' annual report was approved on 29 January 2026 and signed on behalf of the board of trustees by:

Mr D Roberts
Trustee

Tree Life Club

Independent Examiner's Report to the Trustees of Tree Life Club

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Tree Life Club ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Yisroel Levenson FCCA CTA
Independent Examiner

Rico House
George Street
Manchester
M25 9WS

Tree Life Club

Statement of Financial Activities

Year ended 31 March 2025

| | | 2025 | | 2024 |
|---|------|--------------------|----------------|----------------|
| | | Unrestricted funds | Total funds | Total funds |
| | Note | £ | £ | £ |
| Income and endowments | | | | |
| Donations and legacies | 4 | 662,146 | 662,146 | 470,419 |
| Other trading activities | 5 | (8,500) | (8,500) | – |
| Investment income | 6 | 357 | 357 | 218 |
| Total income | | <u>654,003</u> | <u>654,003</u> | <u>470,637</u> |
| Expenditure | | | | |
| Expenditure on raising funds: | | | | |
| Costs of other trading activities | 7 | 3,858 | 3,858 | – |
| Expenditure on charitable activities | 8,9 | 589,519 | 589,519 | 474,209 |
| Total expenditure | | <u>593,377</u> | <u>593,377</u> | <u>474,209</u> |
| Net income/(expenditure) and net movement in funds | | <u>60,626</u> | <u>60,626</u> | <u>(3,572)</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 205,043 | 205,043 | 208,615 |
| Total funds carried forward | | <u>265,669</u> | <u>265,669</u> | <u>205,043</u> |

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 8 to 15 form part of these financial statements.

Tree Life Club

Statement of Financial Position

31 March 2025

| | Note | 2025 £ | 2024 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | 16 | 177,618 | 181,214 |
| Current assets | | | |
| Debtors | 17 | 10,000 | – |
| Cash at bank and in hand | | <u>101,263</u> | <u>51,119</u> |
| | | 111,263 | 51,119 |
| Creditors: amounts falling due within one year | 18 | <u>23,212</u> | <u>27,290</u> |
| Net current assets | | <u>88,051</u> | <u>23,829</u> |
| Total assets less current liabilities | | <u>265,669</u> | <u>205,043</u> |
| Funds of the charity | | | |
| Unrestricted funds | | <u>265,669</u> | <u>205,043</u> |
| Total charity funds | 19 | <u>265,669</u> | <u>205,043</u> |

These financial statements were approved by the board of trustees and authorised for issue on 29 January 2026, and are signed on behalf of the board by:

Mr D Roberts
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Tree Life Club

Statement of Cash Flows

Year ended 31 March 2025

| | 2025 £ | 2024 £ |
|---|-----------------|----------------|
| Cash flows from operating activities | | |
| Net income/(expenditure) | 60,626 | (3,572) |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible fixed assets | 13,702 | 14,901 |
| Other interest receivable and similar income | (357) | (218) |
| Interest payable and similar charges | 580 | – |
| <i>Changes in:</i> | | |
| Trade and other debtors | (10,000) | – |
| Cash generated from operations | 64,551 | 11,111 |
| Interest paid | (580) | – |
| Interest received | 357 | 218 |
| Net cash from operating activities | <u>64,328</u> | <u>11,329</u> |
| Cash flows from investing activities | | |
| Purchase of tangible assets | (10,106) | – |
| Net cash used in investing activities | <u>(10,106)</u> | <u>–</u> |
| Cash flows from financing activities | | |
| Proceeds from borrowings | (4,078) | (4,657) |
| Net cash used in financing activities | <u>(4,078)</u> | <u>(4,657)</u> |
| Net increase in cash and cash equivalents | 50,144 | 6,672 |
| Cash and cash equivalents at beginning of year | <u>51,119</u> | <u>44,447</u> |
| Cash and cash equivalents at end of year | <u>101,263</u> | <u>51,119</u> |

The notes on pages 8 to 15 form part of these financial statements.

Tree Life Club

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Roston Road, Salford, M7 4HH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|--------------------|---|----------------------|
| Motor vehicles | - | 25% reducing balance |
| Equipment | - | 25% reducing balance |
| User defined asset | - | 5% reducing balance |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations type 1 | <u>662,146</u> | <u>–</u> | <u>662,146</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations type 1 | <u>450,439</u> | <u>19,980</u> | <u>470,419</u> |

5. Other trading activities

| | Unrestricted Funds £ | Total Funds 2025 £ | Unrestricted Funds £ | Total Funds 2024 £ |
|--------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Fundraising events | <u>(8,500)</u> | <u>(8,500)</u> | <u>–</u> | <u>–</u> |

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Investment income

| | Unrestricted Funds £ | Total Funds 2025 £ | Unrestricted Funds £ | Total Funds 2024 £ |
|---------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable type 1 | 357 | <u>357</u> | 218 | <u>218</u> |

7. Costs of other trading activities

| | Unrestricted Funds £ | Total Funds 2025 £ | Unrestricted Funds £ | Total Funds 2024 £ |
|--|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Costs of other trading activities - Advertising and publicity | 3,858 | <u>3,858</u> | — | — |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ |
|-----------------|----------------------------|--------------------------|-----------------------------------|
| Activity type 1 | 500,718 | — | 500,718 |
| Support costs | 88,801 | — | 88,801 |
| | <u>589,519</u> | <u>—</u> | <u>589,519</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-----------------|----------------------------|--------------------------|--------------------------|
| Activity type 1 | 436,597 | 19,980 | 456,577 |
| Support costs | 17,632 | — | 17,632 |
| | <u>454,229</u> | <u>19,980</u> | <u>474,209</u> |

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Grant funding of activities £ | Support costs £ | Total funds 2025 £ | Total fund 2024 £ |
|-----------------|---|-------------------------------------|--------------------|-----------------------------------|-------------------------|
| Activity type 1 | <u>311,891</u> | <u>188,827</u> | <u>88,801</u> | <u>589,519</u> | <u>474,209</u> |

10. Analysis of support costs

| | Analysis of support costs activity 1 £ | Total 2025 £ | Total 2024 £ |
|------------------|---|-------------------------|-----------------|
| Governance costs | <u>78,687</u> | <u>78,687</u> | <u>64,136</u> |

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Analysis of grants

| | 2025 £ | 2024 £ |
|-------------------------------|----------------|----------------|
| Grants to institutions | | |
| Grants to institutions type 1 | – | 324,140 |
| Kollel Gaon Yaakov | 52,800 | – |
| Etz Chaim | 35,500 | – |
| Bederech Kovod | 40,750 | – |
| small grants < £1000 | 1,370 | – |
| | <u>130,420</u> | <u>324,140</u> |
| Grants to individuals | | |
| Grants to individuals type 1 | <u>58,407</u> | <u>54,904</u> |
| Total grants | <u>188,827</u> | <u>379,044</u> |

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

| | 2025 £ | 2024 £ |
|---------------------------------------|---------------|---------------|
| Depreciation of tangible fixed assets | <u>13,702</u> | <u>14,901</u> |

13. Independent examination fees

| | 2025 £ | 2024 £ |
|--|-----------|-----------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>–</u> | <u>–</u> |

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2025 £ | 2024 £ |
|--------------------|---------------|-----------|
| Wages and salaries | <u>71,018</u> | <u>–</u> |

The average head count of employees during the year was 21 (2024: 20). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2025 No. | 2024 No. |
|--------------------------|-------------|-------------|
| Number of staff - type 1 | <u>21</u> | <u>20</u> |

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. A loan of £5000 was paid in error to a trustee which has been fully repaid.

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Tangible fixed assets

| | Motor vehicles £ | Equipment £ | User defined asset £ | Total £ |
|-------------------------|------------------------|----------------|----------------------------|--------------------|
| Cost | | | | |
| At 1 April 2024 | 5,000 | 28,969 | 179,619 | 213,588 |
| Additions | – | 10,106 | – | 10,106 |
| At 31 March 2025 | <u>5,000</u> | <u>39,075</u> | <u>179,619</u> | <u>223,694</u> |
| Depreciation | | | | |
| At 1 April 2024 | 2,187 | 12,674 | 17,513 | 32,374 |
| Charge for the year | 703 | 6,600 | 6,399 | 13,702 |
| At 31 March 2025 | <u>2,890</u> | <u>19,274</u> | <u>23,912</u> | <u>46,076</u> |
| Carrying amount | | | | |
| At 31 March 2025 | <u>2,110</u> | <u>19,801</u> | <u>155,707</u> | <u>177,618</u> |
| At 31 March 2024 | <u>2,813</u> | <u>16,295</u> | <u>162,106</u> | <u>181,214</u> |

17. Debtors

| | 2025 £ | 2024 £ |
|---------------|------------------|-----------|
| Other debtors | <u>10,000</u> | <u>–</u> |

18. Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|---------------------------|------------------|---------------|
| Bank loans and overdrafts | <u>23,212</u> | <u>27,290</u> |

19. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2024 £ | Income £ | Expenditure £ | At 31 March 2025 £ |
|---------------|-------------------------|----------------|------------------|--------------------------|
| General funds | <u>205,043</u> | <u>654,003</u> | <u>(593,377)</u> | <u>265,669</u> |

| | At 1 April 2023 £ | Income £ | Expenditure £ | At 31 March 2024 £ |
|---------------|-------------------------|----------------|------------------|--------------------------|
| General funds | <u>208,615</u> | <u>450,657</u> | <u>(454,229)</u> | <u>205,043</u> |

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Analysis of net assets between funds

| | Unrestricted Funds £ | Total Funds 2025 £ |
|-------------------------------|----------------------------|--------------------------|
| Tangible fixed assets | 177,618 | 177,618 |
| Current assets | 111,264 | 111,264 |
| Creditors less than 1 year | – | – |
| Creditors greater than 1 year | (23,212) | (23,212) |
| Net assets | <u>265,670</u> | <u>265,670</u> |

| | Unrestricted Funds £ | Total Funds 2024 £ |
|-------------------------------|----------------------------|--------------------------|
| Tangible fixed assets | 181,214 | 181,214 |
| Current assets | 178,000 | 178,000 |
| Creditors less than 1 year | (178,000) | (178,000) |
| Creditors greater than 1 year | – | – |
| Net assets | <u>181,214</u> | <u>181,214</u> |

21. Analysis of changes in net debt

| | At 1 Apr 2024 £ | Cash flows £ | At 31 Mar 2025 £ |
|--------------------------|--------------------|-----------------|------------------------|
| Cash at bank and in hand | 51,119 | 50,144 | 101,263 |
| Debt due within one year | (27,290) | 4,078 | (23,212) |
| | <u>23,829</u> | <u>54,222</u> | <u>78,051</u> |

TREE LIFE CLUB

England & Wales - Charity number 1146505

Accounts

Tree Life Club
Unaudited Financial Statements
31 March 2024

LEVENSONS LTD
Chartered Certified Accountants
Rico House
George Street
Manchester
M25 9WS

Tree Life Club

Financial Statements

Year ended 31 March 2024

| | Page |
|---|-------------|
| Trustees' annual report | 1 |
| Independent examiner's report to the trustees | 3 |
| Statement of financial activities | 4 |
| Statement of financial position | 5 |
| Notes to the financial statements | 6 |

Tree Life Club

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Tree Life Club

Charity registration number 1146505

Principal office 9 Roston Road
Salford
M7 4HH

The trustees

Mr D Greenblatt
Mr D Roberts
Mr E Cohen

Independent examiner Yisroel Levenson FCCA CTA
Rico House
George Street
Manchester
M25 9WS

Structure, governance and management

Tree Life Club is an unincorporated charity established on 22 March 2012 and is governed by a Trust Deed.

Recruitment and appointment of new trustees

New trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of the charity.

Organisational structure

The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity.

Induction and training of new trustees

New trustees are given a full induction by the directors. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

Objectives and activities

Objectives and aims

The objects of the charity are to promote education and training of children and young people.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Tree Life Club

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance

During the year, the charity ran several weekly youth sessions, providing a curriculum of social, life skills, healthy living, community service, cultural and sport activities. It provided specific therapeutic and counselling, as well as a successful mentoring project and cycle club. The charity also runs a vocational skills training centre, setting participants up for life. The charity donated funds to a local high school to enable it to provide extra-curricular activities.

Financial review

Financial position

Income from donations and investments totalled £470,637 (2023 - £452,581). Expenditure in furtherance of charitable activities aggregated £474,209 (2023 - £393,448) resulting in net expenditure of £3,572 (2023 - income £59,133). The financial results of the charity's activities for the year to 31 March 2024 are fully reflected on pages 5 and 6 of the Financial Statements together with the notes thereon.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on activities and receiving resources through voluntary grants. The trustees consider that the ideal level of reserves as at 31 March 2024 would be one month of resources expended which equates to £46,078. The actual free reserves as at 31 March 2024 were £23,829 which is lower than our target figure. In calculating the free reserves, the trustees have excluded from total funds the fixed assets of £181,214.

The trustees' annual report was approved on 31 January 2025 and signed on behalf of the board of trustees by:

Mr D Roberts
Trustee

Tree Life Club

Independent Examiner's Report to the Trustees of Tree Life Club

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Tree Life Club ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Yisroel Levenson FCCA CTA
Independent Examiner

Rico House
George Street
Manchester
M25 9WS

Tree Life Club

Statement of Financial Activities

Year ended 31 March 2024

| | | 2024 | | 2023 | |
|---|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 4 | 450,439 | 19,980 | 470,419 | 451,577 |
| Charitable activities | 5 | – | – | – | 907 |
| Investment income | 6 | 218 | – | 218 | 96 |
| Total income | | <u>450,657</u> | <u>19,980</u> | <u>470,637</u> | <u>452,580</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 7,8 | <u>454,229</u> | <u>19,980</u> | <u>474,209</u> | <u>393,447</u> |
| Total expenditure | | <u>454,229</u> | <u>19,980</u> | <u>474,209</u> | <u>393,447</u> |
| Net (expenditure)/income and net movement in funds | | | | | |
| | | <u>(3,572)</u> | <u>–</u> | <u>(3,572)</u> | <u>59,133</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 208,615 | – | 208,615 | 149,482 |
| Total funds carried forward | | <u>205,043</u> | <u>–</u> | <u>205,043</u> | <u>208,615</u> |

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 6 to 13 form part of these financial statements.

Tree Life Club

Statement of Financial Position

31 March 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | 14 | 181,214 | 196,115 |
| Current assets | | | |
| Cash at bank and in hand | | 51,119 | 44,447 |
| Creditors: amounts falling due within one year | 15 | 27,290 | 31,947 |
| Net current assets | | <u>23,829</u> | <u>12,500</u> |
| Total assets less current liabilities | | <u>205,043</u> | <u>208,615</u> |
| Funds of the charity | | | |
| Unrestricted funds | | <u>205,043</u> | <u>208,615</u> |
| Total charity funds | 16 | <u>205,043</u> | <u>208,615</u> |

These financial statements were approved by the board of trustees and authorised for issue on 31 January 2025, and are signed on behalf of the board by:

Mr D Roberts
Trustee

The notes on pages 6 to 13 form part of these financial statements.

Tree Life Club

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Roston Road, Salford, M7 4HH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|--------------------|---|----------------------|
| Motor vehicles | - | 25% reducing balance |
| Equipment | - | 25% reducing balance |
| User defined asset | - | 5% reducing balance |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations type 1 | <u>450,439</u> | <u>19,980</u> | <u>470,419</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations type 1 | <u>451,577</u> | <u>—</u> | <u>451,577</u> |

5. Charitable activities

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|--|----------------------------|--------------------------|----------------------------|--------------------------|
| Sale of goods/services as part of direct charitable activities | <u>—</u> | <u>—</u> | <u>907</u> | <u>907</u> |

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Investment income

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|---------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable type 1 | 218 | <u>218</u> | 96 | <u>96</u> |

7. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-----------------|----------------------------|--------------------------|-----------------------------------|
| Activity type 1 | 436,597 | 19,980 | 456,577 |
| Support costs | <u>17,632</u> | <u>–</u> | <u>17,632</u> |
| | <u>454,229</u> | <u>19,980</u> | <u>474,209</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-----------------|----------------------------|--------------------------|--------------------------|
| Activity type 1 | 382,375 | – | 382,375 |
| Support costs | <u>11,072</u> | <u>–</u> | <u>11,072</u> |
| | <u>393,447</u> | <u>–</u> | <u>393,447</u> |

8. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Grant funding of activities £ | Support costs £ | Total funds 2024 £ | Total fund 2023 £ |
|-----------------|---|-------------------------------------|--------------------|-----------------------------------|-------------------------|
| Activity type 1 | <u>77,533</u> | <u>379,044</u> | <u>17,632</u> | <u>474,209</u> | <u>393,447</u> |

9. Analysis of support costs

| | Analysis of support costs activity 1 £ | Total 2024 £ | Total 2023 £ |
|------------------|---|-------------------------|-----------------|
| Governance costs | <u>64,136</u> | <u>64,136</u> | <u>11,072</u> |

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Analysis of grants

| | 2024 £ | 2023 £ |
|-------------------------------|------------------|----------------|
| Grants to institutions | | |
| Grants to institutions type 1 | 324,140 | 270,515 |
| Grants to individuals | | |
| Grants to individuals type 1 | 54,904 | – |
| Total grants | <u>379,044</u> | <u>270,515</u> |

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

| | 2024 £ | 2023 £ |
|---------------------------------------|------------------|---------------|
| Depreciation of tangible fixed assets | <u>14,901</u> | <u>17,473</u> |

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2024 £ | 2023 £ |
|--------------------|------------------|---------------|
| Wages and salaries | <u>–</u> | <u>20,150</u> |

The average head count of employees during the year was 20 (2023: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2024 No. | 2023 No. |
|--------------------------|--------------------|-------------|
| Number of staff - type 1 | <u>20</u> | <u>–</u> |

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

| | Motor vehicles £ | Equipment £ | User defined asset £ | Total £ |
|--|------------------------|----------------|----------------------------|--------------------|
| Cost | | | | |
| At 1 April 2023 and 31 March 2024 | <u>5,000</u> | <u>28,969</u> | <u>179,619</u> | <u>213,588</u> |
| Depreciation | | | | |
| At 1 April 2023 | 1,250 | 7,242 | 8,981 | 17,473 |
| Charge for the year | 937 | 5,432 | 8,532 | 14,901 |
| At 31 March 2024 | <u>2,187</u> | <u>12,674</u> | <u>17,513</u> | <u>32,374</u> |
| Carrying amount | | | | |
| At 31 March 2024 | <u>2,813</u> | <u>16,295</u> | <u>162,106</u> | <u>181,214</u> |
| At 31 March 2023 | <u>3,750</u> | <u>21,727</u> | <u>170,638</u> | <u>196,115</u> |

15. Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|---------------------------|------------------|---------------|
| Bank loans and overdrafts | <u>27,290</u> | <u>31,947</u> |

16. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2023 £ | Income £ | Expenditure £ | At 31 March 2024 £ |
|---------------|-------------------------|----------------|------------------|--------------------------|
| General funds | <u>208,615</u> | <u>450,657</u> | <u>(454,229)</u> | <u>205,043</u> |

| | At 1 April 2022 £ | Income £ | Expenditure £ | At 31 March 2023 £ |
|---------------|-------------------------|----------------|------------------|--------------------------|
| General funds | <u>149,482</u> | <u>452,580</u> | <u>(393,447)</u> | <u>208,615</u> |

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1 April 2023 £ | Income £ | Expenditure £ | At 31 March 2024 £ |
|----------------------------------|-------------------------|---------------|------------------|--------------------------|
| Restricted Fund 1 - desc in a/cs | <u>–</u> | <u>19,980</u> | <u>(19,980)</u> | <u>–</u> |

| | At 1 April 2022 £ | Income £ | Expenditure £ | At 31 March 2023 £ |
|----------------------------------|-------------------------|-------------|------------------|--------------------------|
| Restricted Fund 1 - desc in a/cs | <u>–</u> | <u>–</u> | <u>–</u> | <u>–</u> |

17. Analysis of net assets between funds

| | Unrestricted Funds £ | Total Funds 2024 £ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets | 181,214 | 181,214 |
| Current assets | 178,000 | 178,000 |
| Creditors less than 1 year | <u>(178,000)</u> | <u>(178,000)</u> |
| Net assets | <u>181,214</u> | <u>181,214</u> |

| | Unrestricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets | 196,115 | 196,115 |
| Current assets | 44,447 | 44,447 |
| Creditors less than 1 year | <u>(31,947)</u> | <u>(31,947)</u> |
| Net assets | <u>208,615</u> | <u>208,615</u> |

TREE LIFE CLUB

England & Wales - Charity number 1146505

Accounts

Tree Life Club
Unaudited Financial Statements
31 March 2023

LEVENSONS LTD
Chartered Certified Accountants
Rico House
George Street
Manchester
M25 9WS

Tree Life Club

Financial Statements

Year ended 31 March 2023

| | Page |
|---|-------------|
| Trustees' annual report | 1 |
| Independent examiner's report to the trustees | 3 |
| Statement of financial activities | 4 |
| Statement of financial position | 5 |
| Notes to the financial statements | 6 |

Tree Life Club

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Tree Life Club

Charity registration number 1146505

Principal office 9 Roston Road
Salford
M7 4HH

The trustees

Mr D Greenblatt
Mr D Roberts
Mr E Cohen

Independent examiner Yisroel Levenson FCCA CTA
Rico House
George Street
Manchester
M25 9WS

Structure, governance and management

Tree Life Club is an unincorporated charity established on 22 March 2012 and is governed by a Trust Deed.

Recruitment and appointment of new trustees

New trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of the charity.

Organisational structure

The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity.

Induction and training of new trustees

New trustees are given a full induction by the directors. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

Objectives and activities

Objectives and aims

The objects of the charity are to promote education and training of children and young people.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Tree Life Club

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

During the year, the charity ran several weekly youth sessions, providing a curriculum of social, life skills, healthy living, community service, cultural and sport activities. It provided specific therapeutic and counselling, as well as a successful mentoring project and cycle club. The charity also runs a vocational skills training centre, setting participants up for life. The charity donated funds to a local high school to enable it to provide extra-curricular activities.

Financial review

Financial position

Income from donations and investments totalled £452,581 (2022 - £154,143). Expenditure in furtherance of charitable activities aggregated £393,448 (2022 - £139,966) resulting in net income of £59,133 (2022 - 14,177). The financial results of the charity's activities for the year to 31 March 2023 are fully reflected on pages 5 and 6 of the Financial Statements together with the notes thereon.

Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on activities and receiving resources through voluntary grants. The trustees consider that the ideal level of reserves as at 31 March 2023 would be three months of resources expended which equates to £32,787. The actual free reserves as at 31 March 2023 were £12,500 which is lower than our target figure. In calculating the free reserves, the trustees have excluded from total funds the fixed assets of £196,115.

The trustees' annual report was approved on 21 February 2024 and signed on behalf of the board of trustees by:

Mr D Roberts
Trustee

Tree Life Club

Independent Examiner's Report to the Trustees of Tree Life Club

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Tree Life Club ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Yisroel Levenson FCCA CTA
Independent Examiner

Rico House
George Street
Manchester
M25 9WS

Tree Life Club

Statement of Financial Activities

Year ended 31 March 2023

| | | 2023 | | 2022 |
|---|------|--------------------|----------------|----------------|
| | | Unrestricted funds | Total funds | Total funds |
| | Note | £ | £ | £ |
| Income and endowments | | | | |
| Donations and legacies | 4 | 451,577 | 451,577 | 154,142 |
| Charitable activities | 5 | 907 | 907 | – |
| Investment income | 6 | 96 | 96 | – |
| Total income | | <u>452,580</u> | <u>452,580</u> | <u>154,142</u> |
| Expenditure | | | | |
| Expenditure on charitable activities | 7,8 | <u>393,447</u> | <u>393,447</u> | <u>139,965</u> |
| Total expenditure | | <u>393,447</u> | <u>393,447</u> | <u>139,965</u> |
| Net income and net movement in funds | | <u>59,133</u> | <u>59,133</u> | <u>14,177</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 149,482 | 149,482 | 135,305 |
| Total funds carried forward | | <u>208,615</u> | <u>208,615</u> | <u>149,482</u> |

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 6 to 12 form part of these financial statements.

Tree Life Club

Statement of Financial Position

31 March 2023

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|-----------------|
| Fixed assets | | | |
| Tangible fixed assets | 14 | 196,115 | 201,056 |
| Current assets | | | |
| Cash at bank and in hand | | 44,447 | 7,426 |
| Creditors: amounts falling due within one year | 15 | 31,947 | 59,000 |
| Net current assets | | <u>12,500</u> | <u>(51,574)</u> |
| Total assets less current liabilities | | <u>208,615</u> | <u>149,482</u> |
| Funds of the charity | | | |
| Unrestricted funds | | <u>208,615</u> | <u>149,482</u> |
| Total charity funds | 16 | <u>208,615</u> | <u>149,482</u> |

These financial statements were approved by the board of trustees and authorised for issue on 21 February 2024, and are signed on behalf of the board by:

Mr D Roberts
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Tree Life Club

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 9 Roston Road, Salford, M7 4HH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|--------------------|---|----------------------|
| Motor vehicles | - | 25% reducing balance |
| Equipment | - | 25% reducing balance |
| User defined asset | - | 5% reducing balance |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Donations | | | | |
| Donations type 1 | <u>451,577</u> | <u>451,577</u> | <u>154,142</u> | <u>154,142</u> |

5. Charitable activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Sale of goods/services as part of direct charitable activities | <u>907</u> | <u>907</u> | <u>—</u> | <u>—</u> |

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Investment income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|---------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable type 1 | 96 | 96 | – | – |

7. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|-----------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Activity type 1 | 382,375 | 382,375 | 103,284 | 103,284 |
| Support costs | 11,072 | 11,072 | 36,681 | 36,681 |
| | <u>393,447</u> | <u>393,447</u> | <u>139,965</u> | <u>139,965</u> |

8. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Grant funding of activities £ | Support costs £ | Total funds 2023 £ | Total fund 2022 £ |
|-----------------|---|-------------------------------------|--------------------|-----------------------------------|-------------------------|
| Activity type 1 | 111,860 | 270,515 | 11,072 | 393,447 | 139,965 |

9. Analysis of support costs

| | Analysis of support costs activity 1 £ | Total 2023 £ | Total 2022 £ |
|------------------|---|-------------------------|-----------------|
| Governance costs | 11,072 | 11,072 | 36,681 |

10. Analysis of grants

| | 2023 £ | 2022 £ |
|-------------------------------|-------------------|---------------|
| Grants to institutions | | |
| Grants to institutions type 1 | 270,515 | 48,328 |
| Total grants | <u>270,515</u> | <u>48,328</u> |

11. Net income

Net income is stated after charging/(crediting):

| | 2023 £ | 2022 £ |
|---------------------------------------|-------------------|-----------|
| Depreciation of tangible fixed assets | 17,473 | – |

12. Staff costs

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Staff costs *(continued)*

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Tangible fixed assets

| | Motor vehicles £ | Equipment £ | User defined asset £ | Total £ |
|-------------------------|------------------------|----------------|----------------------------|----------------|
| Cost | | | | |
| At 1 April 2022 | 5,000 | 28,969 | 167,087 | 201,056 |
| Additions | — | — | 12,532 | 12,532 |
| At 31 March 2023 | <u>5,000</u> | <u>28,969</u> | <u>179,619</u> | <u>213,588</u> |
| Depreciation | | | | |
| At 1 April 2022 | — | — | — | — |
| Charge for the year | 1,250 | 7,242 | 8,981 | 17,473 |
| At 31 March 2023 | <u>1,250</u> | <u>7,242</u> | <u>8,981</u> | <u>17,473</u> |
| Carrying amount | | | | |
| At 31 March 2023 | <u>3,750</u> | <u>21,727</u> | <u>170,638</u> | <u>196,115</u> |
| At 31 March 2022 | <u>5,000</u> | <u>28,969</u> | <u>167,087</u> | <u>201,056</u> |

15. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|---------------------------|---------------|---------------|
| Bank loans and overdrafts | 31,947 | 34,395 |
| Trade creditors | — | 24,605 |
| | <u>31,947</u> | <u>59,000</u> |

Tree Life Club

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2022 | Income | Expenditure | At 31 March 2023 |
|---------------|--------------------|----------------|------------------|---------------------|
| | £ | £ | £ | £ |
| General funds | <u>149,482</u> | <u>452,580</u> | <u>(393,447)</u> | <u>208,615</u> |

| | At 1 April 2021 | Income | Expenditure | At 31 March 2022 |
|---------------|--------------------|----------------|------------------|---------------------|
| | £ | £ | £ | £ |
| General funds | <u>135,305</u> | <u>154,142</u> | <u>(139,965)</u> | <u>149,482</u> |

17. Analysis of net assets between funds

| | Unrestricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets | 196,115 | 196,115 |
| Current assets | 44,447 | 44,447 |
| Creditors less than 1 year | <u>(31,947)</u> | <u>(31,947)</u> |
| Net assets | <u>208,615</u> | <u>208,615</u> |

| | Unrestricted Funds £ | Total Funds 2022 £ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets | 201,056 | 201,056 |
| Current assets | 7,426 | 7,426 |
| Creditors less than 1 year | <u>(59,000)</u> | <u>(59,000)</u> |
| Net assets | <u>149,482</u> | <u>149,482</u> |

TREE LIFE CLUB

England & Wales - Charity number 1146505

Accounts

TREE LIFE CLUB

STATEMENT OF ACCOUNTS

for the

YEAR ENDED 31 MARCH 2022

TREE LIFE CLUB

Contents:

| | |
|---|---|
| Trustees' Annual Report | 3 |
| Statement of Trustees' Responsibilities | 6 |
| Independent Examiner's Report | 7 |
| Income and Expenditure Account | 8 |
| Statement of Affairs | 9 |

TREE LIFE CLUB

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2022

Tree Life Club is a charity constituted by Deed of Trust and is a registered charity, number 1146505.

The address of the charity is 9 Roston Road, Salford M7 4HH

The charity trustees during the period to 31 March 2022 were

E Cohen

D Roberts

D Greenblatt

The trustees carry out the administration of the charity.

How our activities deliver public benefit:

Over the past year we have done as follows;

- Youth sessions 4 times a week running a curriculum of social, life skills, healthy living, community service, cultural and sport activities.
- 200 hours of specific therapeutic and counselling.
- We have been running a successful mentoring project.

We have 158 young people currently being mentored, including 56 additional young people this year.

We successfully closed and completed mentoring 56 young people.

Cumulatively over the last 4 years, 254 young people have been mentored.

• with the success we had during covid, we continued to run Zoom Classes with 50 vulnerable young people [suffering from emotional health, physical health, depression, stress and anxiety] and their families to improve their mental and physical health and wellbeing for:

- Wellbeing- guidance for young people on anxiety, stress and depression.
- Wellbeing – guidance for parents on focused topics using ‘top tip’ videos, guides for bedtime ideas for anxious children; a host of free booklets, colouring sheets; a gratitude journal.
- Nutrition – using workshops, charts and worksheets for healthy lifestyle
- Arts & Craft – using fun worksheets with incentives and prizes, this gives them activities to do to fill their time and relieve boredom

- We ran successful stimulating holiday program [August] with a total of 91 individual young men. The programme started with a healthy appetizing and balanced breakfast to support the young people in having healthy start to the day, followed by professional instructors helping develop new skills.
- This year 12 young people have achieved vocational qualifications in woodwork technology.

Vocational skill straining centre

Over the course of this year, we have spent many hours training and much funds with the aim of becoming City & Guilds registered so that we can train our participants and further participants to leave the club with a City & guilds registered vocational certificate. We have built units to train participants in;

Woodwork

Horticulture

3D design

Animal care

Bike repair and building

Cooking

Life skills

Clay modelling

Use of specified machinery – 3d routers, Laser cutters and 3d printers

So far we have enrolled limited participants into this but the aim is to open up to the community and provide training to people who don't have the option of doing training regularly

Cycle Club

We have also trained approximately 30 participants into the management and care of bikes including repairing cycles. We have had 45 participants in the cycling and exercise element of the cycle club

The young people have learnt the following new skills :

Social - improving communications, peer and family relationships, the latter with parents and grandparents, and managing risk taking whilst having fun.

Health - improving physical, mental, emotional and sexual health with focus on substance use, eating, exercising, stress and anxiety.

Identity - developing awareness of, and strengthening, spiritual, personal, political and social identity through self-assessment and exploration.

Team Work - understanding group development, dynamics and roles and being able to build, lead and contribute to teams.

Planning - ability to create and manage an activity.

Funding

During the period we secured or maintained our main funding from the following institutions:

Many varied donors and local charities including Forever Manchester.

We are very grateful to these funders, and a few others who prefer to remain anonymous, for the confidence they have shown in our charity by their financial support. We are also grateful for the continued support of our private individual donors. These are too many to be listed here but their contribution is particularly welcome especially during these years of economic uncertainty, despite of which they have maintained (in some cases even increased) their support.

The bankers are Natwest, Bury New Road, Prestwich, Manchester .

The income of the charity is by way of grants and donations.

The accountant is Lewis Hassell, 235 Bury New Road, Whitefield, Manchester M45

8QP

For and on behalf of the Trustees:

..... Date

TREE LIFE CLUB

TRUSTEES' RESPONSIBILITIES FOR THE ACCOUNTS

The trustees are required by charity law to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and the surplus or deficit of the charity for that period. It is also the trustees' responsibility to maintain adequate accounting records, safeguard the assets of the charity and take reasonable steps in preventing and detecting fraud and other irregularities.

The Trustees confirm that suitable accounting policies, consistently applied and supported by reasonable and prudent judgements and estimates, have been used in the preparation of the accounts on the basis that the charity will continue, and that applicable accounting standards have been followed.

TREE LIFE CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE PERIOD ENDED 31 MARCH 2022

We report on the accounts of the Charity for the period ended 31 March 2022 which are set out on pages 8 and 9.

Respective responsibilities of trustees and examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charities Commissioners under section 43(7)(b) of the Act, whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 explanation from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit concerning any such matters.

Independent examiner's statement

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

1. which gives us reasonable cause to believe that in any respect the requirements
 - to keep accounting records in accordance with section 41 of the Act;
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met

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

TREE LIFE CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

| | <u>Mar 2022</u> | <u>Mar 2021</u> |
|--------------------------------|------------------------|------------------------|
| | £ | £ |
| INCOME | | |
| Interest Receivable | 1 | -- |
| Restricted - Grants | -- | 59,600 |
| Unrestricted - Donations | <u>154,142</u> | <u>77,001</u> |
| | 154,143 | 136,601 |
| | | |
| Less Cost of Sales | | |
| Purchases | 43,503 | -- |
| | | |
| Less Expenditure | | |
| Wages | 2,800 | 15,389 |
| Consultancy | -- | 24,219 |
| Food | 1,200 | 2,380 |
| Repairs | 4,374 | 9,482 |
| Activities | -- | 11,800 |
| Expenses | 2,429 | 4,942 |
| Accountancy | -- | 300 |
| Rent | 650 | 12,000 |
| Bank Charges | 3 | -- |
| Motor Expenses | 173 | -- |
| Legal & Professional | 35,455 | -- |
| Travel | 1,050 | -- |
| UK Grants | <u>48,328</u> | <u>--</u> |
| | 139,965 | 80,512 |
| | | |
| Income over Expenditure | <u>14,177</u> | <u>56,089</u> |

TREE LIFE CLUB

STATEMENT OF AFFAIRS AS AT 31 MARCH 2022

| | <u>Mar 2022</u> | <u>Mar 2021</u> |
|-----------------------------------|------------------------|------------------------|
| | £ | £ |
| CURRENT ASSETS | | |
| Bank Accounts | 7,426 | 1,354 |
| FIXED ASSETS | | |
| Equipment | 28,969 | 28,969 |
| Minibus | 5,000 | 5,000 |
| Portacabins and land improvements | <u>167,087</u> | <u>162,087</u> |
| | 208,482 | 197,410 |
| LESS CURRENT LIABILITIES | | |
| Creditors | 24,605 | 24,605 |
| Bounce back loan | 34,395 | 37,500 |
| Bank account | <u>--</u> | <u>--</u> |
| | 59,000 | 62,105 |
| | <u>149,482</u> | <u>135,305</u> |
| Represented by - | | |
| ACCUMULATED FUND | | |
| Opening Balance | 135,305 | 79,216 |
| Income Over Expenditure | <u>14,177</u> | <u>56,089</u> |
| | <u>149,482</u> | <u>135,305</u> |

TREE LIFE CLUB

England & Wales - Charity number 1146505

Accounts

TREE LIFE CLUB

STATEMENT OF ACCOUNTS

for the

YEAR ENDED 31 MARCH 2021

**LEWIS HASSELL BSc, FCA
Chartered Accountant
235 Bury New Road
Whitefield
Manchester M45 8QP**

TREE LIFE CLUB

Contents:

| | |
|---|---|
| Trustees' Annual Report | 3 |
| Statement of Trustees' Responsibilities | 6 |
| Independent Examiner's Report | 7 |
| Income and Expenditure Account | 8 |
| Statement of Affairs | 9 |

TREE LIFE CLUB

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 31 MARCH 2021

Tree Life Club is a charity constituted by Deed of Trust and is a registered charity, number 1146505.

The address of the charity is 9 Roston Road, Salford M7 4HH

The charity trustees during the period to 31 March 2021 were

E Cohen

D Roberts

D Greenblatt

The trustees carry out the administration of the charity.

How our activities deliver public benefit :

Over the last year we have run [some services were via Zoom and telephone conferences due to Covid 19]

- Youth sessions 4 times a week running a curriculum of social, life skills, healthy living, community service, cultural and sport activities.
- 400 hours of specific therapeutic and counselling.
- We have been running a successful mentoring project.

We have 127 young people currently being mentored, including 41 additional young people this year.

We successfully closed and completed mentoring 37 young people.

Cumulatively over the last 3 years, 196 young people have been mentored.

• During Covid we ran Zoom Classes with 50 vulnerable young people [suffering from emotional health, physical health, depression, stress and anxiety] and their families to improve their mental and physical health and wellbeing. The project will create zoom / conference calls 'classes' for:

- Wellbeing- guidance for young people on anxiety, stress and depression.
- Wellbeing – guidance for parents on focused topics using 'top tip' videos, guides for bedtime ideas for anxious children; a host of free booklets, colouring sheets; a gratitude journal.
- Nutrition – using workshops, charts and worksheets for healthy lifestyle
- Arts & Craft – using fun worksheets with incentives and prizes, this gives them activities to do to fill their time and relieve boredom

If young people have a question, they do not want to ask in a zoom session, they texted their query to a volunteer mentor who will call them back with their response. The project continued after restrictions are lifted, for example, to organise groups to discuss the effects of COVID-19 crisis on them, and to provide ideas for how to rebuild connections and friendships and return to school without any anxiety.

The project will continue online to support those children who do not immediately return to school.

- Special Covid project called “Connections Magazine”; a way for young males within the Orthodox Jewish community to stay connected during this period of lockdown as a result of the covid-19 pandemic.

We produced a weekly magazine to be circulated to 200 young people that features the things that are important to them during this moment. We encouraged young people to send in their ideas to be featured, this could be anything from written news articles, advice and tips for studying at home to pictures of their achievements and activities; anything creative they want to send in.

Young people submitted their information on a weekly basis to the staff at Tree Life Club. We will edit, print and deliver the magazine. Each week we will include a competition with an incentive to encourage young people to stay connected.

- Risk assessments to include: deep cleaning of the premises; installation of plastic screens; and tape on the floor to facilitate safe social spacing. It will also provide PPE, and hand- washing facilities for all staff and volunteers.
- Our mentors have been given 10 monthly [besides for holidays] group supervision.
- We ran successful stimulating holiday program [August] with a total of 91 individual young men. The programme started with a healthy appetizing and balanced breakfast to support the young people in having healthy start to the day, followed by professional instructors helping develop new skills.
- This year 12 young people have achieved vocational qualifications in woodwork technology.

The young people have learnt the following new skills :

Social - improving communications, peer and family relationships, the latter with parents and grandparents, and managing risk taking whilst having fun.

Health - improving physical, mental, emotional and sexual health with focus on substance use, eating, exercising, stress and anxiety.

Identity - developing awareness of, and strengthening, spiritual, personal, political and social identity through self-assessment and exploration.

Team Work - understanding group development, dynamics and roles and being able to build, lead and contribute to teams.

Planning - ability to create and manage an activity.

Funding

During the period we secured or maintained our main funding from the following institutions:

Ccolors

National Lottery – Awards For All program.

Forever Manchester

We are very grateful to these funders, and a few others who prefer to remain anonymous, for the confidence they have shown in our charity by their financial support. We are also grateful for the continued support of our private individual donors. These are too many to be listed here but their contribution is particularly welcome especially during these years of economic uncertainty, despite of which they have maintained (in some cases even increased) their support.

The bankers are Natwest, Bury New Road, Prestwich, Manchester .

The income of the charity is by way of grants and donations.

The accountant is Lewis Hassell, 235 Bury New Road, Whitefield, Manchester

M45 8QP

For and on behalf of the Trustees:

..... Date

TREE LIFE CLUB

TRUSTEES' RESPONSIBILITIES FOR THE ACCOUNTS

The trustees are required by charity law to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and the surplus or deficit of the charity for that period. It is also the trustees' responsibility to maintain adequate accounting records, safeguard the assets of the charity and take reasonable steps in preventing and detecting fraud and other irregularities.

The Trustees confirm that suitable accounting policies, consistently applied and supported by reasonable and prudent judgements and estimates, have been used in the preparation of the accounts on the basis that the charity will continue, and that applicable accounting standards have been followed.

TREE LIFE CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE PERIOD ENDED 31 MARCH 2021

We report on the accounts of the Charity for the period ended 31 March 2021 which are set out on pages 8 and 9.

Respective responsibilities of trustees and examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charities Commissioners under section 43(7)(b) of the Act, whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 explanation from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit concerning any such matters.

Independent examiner's statement

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

1. which gives us reasonable cause to believe that in any respect the requirements
 - to keep accounting records in accordance with section 41 of the Act;
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met

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

TREE LIFE CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

| | <u>Mar 2021</u> | <u>Mar 2020</u> |
|--------------------------------|----------------------|----------------------|
| | £ | £ |
| INCOME | | |
| Restricted - Grants | 59,600 | 50,125 |
| Unrestricted - Donations | <u>77,001</u> | <u>14,112</u> |
| | 136,601 | 64,237 |
| | | |
| Less Expenditure | | |
| Wages | 15,389 | 12,732 |
| Consultancy | 24,219 | 3,600 |
| Food | 2,380 | 5,500 |
| Repairs | 9,482 | 2,692 |
| Activities | 11,800 | 9,759 |
| Expenses | 4,942 | 1,730 |
| Accountancy | 300 | 120 |
| Rent | 12,000 | 9,000 |
| Consumables | -- | 6,131 |
| Maintenance | -- | -- |
| Depreciation | <u>--</u> | <u>--</u> |
| | <u>80,512</u> | <u>50,664</u> |
| | | |
| Income over Expenditure | <u><u>74,834</u></u> | <u><u>13,573</u></u> |

TREE LIFE CLUB

STATEMENT OF AFFAIRS AS AT 31 MARCH 2021

| | <u>Mar 2021</u> | <u>Mar 2020</u> |
|-----------------------------------|------------------------|------------------------|
| | £ | £ |
| CURRENT ASSETS | | |
| Bank Accounts | 1,354 | -- |
| FIXED ASSETS | | |
| Additions | 82,087 | -- |
| Equipment | 28,969 | 28,969 |
| Minibus | 5,000 | 5,000 |
| Portacabins and land improvements | <u>162,089</u> | <u>80,000</u> |
| | 197,410 | 113,939 |
| LESS CURRENT LIABILITIES | | |
| Creditors | 24,605 | 120 |
| Bounce back loan | 37,505 | -- |
| Bank account | <u>--</u> | <u>34,633</u> |
| | 62,105 | 34,753 |
| | <u>135,305</u> | <u>79,216</u> |
| Represented by - | | |
| ACCUMULATED FUND | | |
| Opening Balance | 79,216 | 65,643 |
| Income Over Expenditure | <u>56,089</u> | <u>13,573</u> |
| | <u>135,305</u> | <u>79,216</u> |