

GREATER MANCHESTER YOUTH NETWORK LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR
THE YEAR ENDED MARCH 31 2025



#YoungPeopleCan



Company number 6130270
Charity number 1151897



GREATER MANCHESTER YOUTH NETWORK LIMITED
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FOR THE YEAR ENDED MARCH 31 2025

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GREATER MANCHESTER YOUTH NETWORK LIMITED
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2025

DIRECTORS

L McDaid-Jones (Chair)
S Leighton (Vice Chair)
E Stelfox (Treasurer)

S E Tongue
E Vacca
S Morris
J Ford
E Abbott

Resigned 25/09/25
Resigned 25/09/25

COMPANY SECRETARY

A Fairweather

KEY MANAGEMENT

A Fairweather – Chief Executive
F Shirley – Head of People & Culture
J Campbell – Head of Business Development
E Davies – Head of Delivery

**REGISTERED OFFICE AND
PRINCIPAL PLACE OF BUSINESS**

Greenfish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

**ACCOUNTANTS AND
AUDITORS**

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

BANKERS

Barclays Bank plc
Wilmslow Road
Didsbury
Manchester M20 6RN

GREATER MANCHESTER YOUTH NETWORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2025

The trustees present their report and the audited financial statements for the year ended March 31st 2025, Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES AND ACTIVITIES

Chartable objects

The objectives of Greater Manchester Youth Network are:

To advance in life and relieve the needs of young people through:

- (a) the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
- (b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- (c) the provision of support to develop and promote the work of youth organisations.

Our vision is #YoungPeopleCan

Our mission is to enable young people to have a positive impact on their own lives and the wider community.

Our values

At GMYN, **inclusivity**, **empathy**, and being **youth friendly** is the lens in which we operate. We want to go above and beyond and feel that our values demonstrate this:

- We have **compassion**, creating a supportive and nurturing environment where everyone part of GMYN can thrive and feel valued.
- **Fun** is at the heart of GMYN, making every experience enjoyable and engaging.
- Throughout GMYN, **creativity** shapes everything we do, ensuring innovative programmes and inclusive activities that engage and inspire.
- With **courage** at our core, GMYN strives to create transformative change, fearlessly innovating and advocating for young people.
- Continuous **learning** is core to what we do ensuring we reflect, adapt, and evolve to better meet the needs of the young people we support

Activities

Greater Manchester Youth Network (GMYN) is a Charity based in Greater Manchester who believe that #YoungPeopleCan. Through the delivery of more than twenty individual leadership and development programmes, we help young people (YP) aged 10-25 to transition into adulthood feeling skilled, supported and positive. Our central base is in Manchester City Centre, but we provide support across all of Greater Manchester. We support on average each year up to 800 young people through a variety of impactful projects and services.

Since 2007 we have positively impacted the lives of more than 14,000 individual young people, many of whom face significant and overlapping challenges in their daily lives, working primarily with:

- Care-experienced young people and care leavers who often lack stability, resilience and access to opportunities.
- Unaccompanied asylum-seeking children who are rebuilding their lives after unimaginable trauma and displacement.
- Disabled and neurodiverse young people seeking genuine inclusion and opportunity.
- Young people with social, emotional, and mental health needs requiring trauma-informed support and someone who believes in them.
- Young People not yet ready for work who need flexible, nurturing pathways to independence.

GREATER MANCHESTER YOUTH NETWORK LIMITED
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Our developmental programmes and drop-in activities help young people to strengthen social connections, improve wellbeing, increase confidence, develop skills and have a say on issues that matter to them.

The charity identified priorities for the year including identifying key performance indicators. The following areas were decided as priorities for Greater Manchester Youth Network:

- Launch our new strategic plan for 2024-27 showing our plans and objectives for the next three years including our delivery plans and our role as a leadership charity.
- Launch our new company values which we will embed through the entire organisation, ensuring all our staff, volunteers and young people can embrace the charity's culture and ethos.
- Continue to grow as a lead charity supporting cared-for young people and care leavers, providing more development opportunities as well as looking at changing systems and creating positive change.
- Develop and refine our core offers to support young people into work, enabling the charity to shape its own core work readiness programmes and deliver them across Greater Manchester.
- Continue to grow and refine our offer for disabled and neurodiverse young people, including delivering more youth voice groups and opportunities for young people to make change across different boroughs of Greater Manchester.
- Grow our youth voice work in line with the Lundy Model of Participation, enabling us to provide a platform for change for young people who face significant challenges in life.
- Continued development of the charity's Salesforce system (Fido) and outcomes measurement framework, ensuring all programmes, impact measurement and safeguarding reporting is improved.
- Expanding our corporate partnerships and identifying new fundraising activities, incorporating these into our delivery plans providing more opportunities for partner organisations to support GMYN and diversify our income streams.
- Continue to develop our strategy on inclusivity, diversity, equity and access (IDEA), ensuring the organisation provides a fully inclusive and safe space for everyone.
- Develop a social value strategy with clear objectives to focus on our environmental impact and protect our future beneficiaries.
- Continued development of the Youth Alliance Greater Manchester, a partnership of organisations across all sectors, working together to create new opportunities for young people. With an aim of expanding our support offer and membership.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

ACHIEVEMENTS AND PERFORMANCE

Greater Manchester Youth Network (GMYN) has been supporting and empowering young people for over 18 years, delivering a variety of innovative programmes for 10–25-year-olds across Greater Manchester. Our unique approach, as outlined below, makes GMYN the success it is:

- **A Young Person-Centred Approach:** We provide a flexible and tailored support offer, ensuring young people can opt to participate when needed and receive support that meets their short- and long-term needs.
- **Cohesive, Joined-Up Support:** We embed ourselves in local communities, working closely with local authorities, social workers, carers, and partner organisations to ensure young people receive a holistic and seamless support package.
- **Building Skills and Confidence:** We bridge the gap between young people and their potential by helping them build key life skills, increasing their confidence, improving their mental health and wellbeing, and establishing a strong, lasting support network.
- **Expert and Passionate Team:** Our staff is composed of skilled, experienced, and passionate professionals who bring expertise from key areas such as youth work, volunteering, training, teaching, and lived experience.

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- **Long-Term Consistency:** We are dedicated to providing the consistent, long-term support that young people need and deserve, which is often difficult to find elsewhere.

Our asset-based approach is evidenced based and centres on fostering positive relationships between young people and GMYN staff. We have adopted the Lundy Model of Participation as the basis to harness youth voice ensuring it is the driving force across the whole organisation.

GMYN's activities and support continue to provide public benefit and meets various needs of young people facing multiple disadvantages.

Supporting young people facing multiple disadvantage

GMYN delivers a variety of innovative leadership and development programmes for young people aged 10 to 25 to help them successfully transition to adulthood feeling skilled, supported, and positive. We continue to offer independent life skills training, dedicated wellbeing and mental health activities, and work readiness support. Crucially, young people choose their activities and what they want to get involved in, ensuring our service remains **flexible, youth-led, and highly responsive**.

Youth Voice

We have significantly developed our youth voice framework this year, ensuring it flows through the entire organisation. Our youth voice groups have had a direct and measurable impact, including:

- Inputting into key GMYN objectives and work.
- Actively participating in staff recruitment processes.
- Co-designing new programmes.
- Developing our youth peer evaluation projects, which are now becoming a core, embedded part of all our programmes.

This active participation continues to be a high priority for the charity.

Care leavers and cared for young people

Our delivery for this core group continues to expand, now incorporating additions such as focused life skills training and employability support. This remains an essential and highly in-demand offer. We are actively refining our services to ensure they reach all young people who need them, including the piloting of programmes specifically for younger cared-for young people, providing them with new opportunities for early intervention and development.

Disabled and neurodiverse young people

We have created valuable new support offers for young people with disabilities and neurodiverse needs. This includes the successful development of our social development programme in Manchester with hopes to expand across Greater Manchester. This work continues to grow as a core offer for GMYN, particularly through our Youth Voice initiatives. We will continue to develop further provision including expanding our travel training offers and training support.

Wellbeing and mental health programmes

In response to the clear increase in mental health needs among young people, we have increased the number of our dedicated wellbeing and mental health programmes. These programmes provide essential emotional wellbeing support and social prescribing activities. We are proud to offer flexible services delivered in a safe environment, specifically designed to provide the necessary support to help young people improve their overall wellbeing.

Youth Alliance Greater Manchester

The Alliance continues to grow, with now over 180 partners having joined from various sectors across Greater Manchester. We will continue to seek dedicated funding for this work, allowing us to allocate resources to commence new projects and funding opportunities, ensuring the Alliance meets the growing needs of its members.

Organisational development

GMYN has progressed significant organisational development this year, including delivering on key objectives for our three-year strategy. We continue to work on making improvements including introducing new policies, improving our offer for our employees and ensuring GMYN is the best place to work.

FINANCIAL REVIEW

Overview

The results for the year are set out on page 15

Income for the year increased by 10% to £1,191,583. This is largely due to an increase in grant funding as well as the release of deferment of received contracted income due to cash received in the prior year in relation to projects in the current year. The timing of results from some planned grants was also later than expected meaning those grants will be recognised as income in the year ending 31 March 2026.

Expenditure has also increased for the year but the net loss significantly lower for the year of £24,247 (2024: loss of £100,755).

Although we have seen a marked improvement from the previous year, it has been another tough year for the charity and the voluntary sector more widely. We understand that funders and supporters require transparency, and we want to be open about the challenges we've faced and the decisive actions we've taken to ensure our long-term sustainability. We've proactively addressed

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challenges and have established a strong and sustainable path forward. We are highly confident in our strategy and infrastructure, and we are ready to move forward with our mission.

We've faced many challenges including funders being overwhelmed with applications: closing rounds unexpectedly and much longer appraisal times. Being impacted by reductions in donations and fundraising in an increasingly competitive environment is also hard. The increase in our core costs continues to impact, especially when costs that out of our control are getting higher such as Employers National Insurance.

We have been taking swift and decisive action to address these challenges and strengthen our financial foundation. Diversifying our income streams, responding rapidly to opportunities and ensuring GMYN gains full cost recovery where possible. All of these approaches will have a positive impact on the organisation.

Our strategy is to restore and then grow our reserves while continuing to protect the vital support we provide to young people. We are confident that our planned actions will move us back into a strong surplus position.

We are already showing a much more positive financial position this year, and the trustees feel confident in the organisations approach to cost saving, income generation and responding to opportunities.

Reserves Policy

The Board of Trustees have set a reserves policy which outlines GMYN's commitment to build free reserves at a level which ensures that a minimum 3 months of GMYN's core activity could continue during a period of unforeseen difficulty.

We have based our projections for the appropriate amount of reserves we require on the basis that the reserves in our target range would provide short-term until long-term solutions can be established. This is consistent with general third sector practice. The charity has been working hard to increase levels of unrestricted reserves, which has been difficult with the current funding environment.

GMYN trustees and SMT are committed to ensure the charity maintains healthy levels of reserves through;

- Income generation from various fundraising/corporate giving campaigns and initiatives aimed at boosting unrestricted reserves levels.
- Specific core grants/donations designated for reserves purposes which do not need additional delivery resources to achieve.

GMYN's Reserves Policy is to be reviewed and updated at the beginning of each financial year. When reviewing policy, Trustees and SMT should consider any changes to GMYN financial position and adjust reserve levels target if necessary. When monitoring the levels of reserves the Board of Trustees will consider an appropriate strategic course of action should an excess or deficit occur.

Risk management

As GMYN continues to grow and expand our programmes, our commitment to delivering our mission in a safe and effective manner remains a top priority. Our success in reaching more young people brings an increased need for robust risk management and mitigation strategies. This year, we have strengthened our approach across several key areas to ensure the long-term resilience and health of the charity.

The trustees and management work closely to identify and manage risks. A dedicated risk register, regularly updated by the Senior Management Team is a central tool in this process. This register uses a RAG (Red, Amber, Green) rating system to prioritize potential risks and guide the development of mitigation plans. The board reviews this register at regular meetings, ensuring that all trustees are fully informed and can contribute to strategic oversight. We maintain a fixed agenda item at board meetings to report on any **safeguarding, financial, and health and safety** concerns.

Safeguarding is a constant priority, and we have enhanced our systems and team to meet the growing needs of our beneficiaries. Our bespoke Fido system allows us to manage and report on all safeguarding issues to a high standard. The system is designed specifically for GMYN's operations, ensuring every incident is handled with the appropriate level of care and documentation. We also recognise that a strong safeguarding culture is built on continuous learning and awareness. To this end, we continue to hold a mandatory annual away day with a strong focus on safeguarding for all staff. This event provides a vital opportunity for refresher training, sharing best practices, and discussing new challenges. Furthermore, all new trustees receive training on the delivery of the charity's programmes and their safeguarding responsibilities, ensuring that oversight and governance are informed and proactive.

Financial oversight is critical to our ability to deliver our mission. We are acutely aware of the risks associated with meeting income generation targets from grants, charitable activities, and donations. This year, we experienced another dip in our reserves due to a few negative outcomes and timing issues with some contracts. We are using these experiences to refine our future financial planning. We continuously monitor income from all sources and diversify our funding by applying for grants from a wide range of organisations.

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The forecast for the current year is positive and shows clear signs of stabilization. We have a tested system for managing our finances, monitoring our impact, and demonstrating our value. This is already paying off with an increase in unrestricted income and strategic growth in key delivery areas.

We regularly review and update our policies and procedures to ensure they align with our expanding activities. Key policies, including **Health and Safety, Child Protection, and Information Security**, are standing agenda items at management meetings. This structured approach allows us to allocate responsibilities and ensure that our team has the resources needed to deliver our programs safely. We are proud of our ongoing commitment to learning and development, which drives the continuous improvement of our internal policies as GMYN grows.

Going concern

In common with other charities of a similar size and type, the Charity is reliant on continuous fundraising, including the submission of grant funding applications, for its continued operation.

The Directors have not identified any specific matters affecting going concern and these accounts.

FUTURE PLANS

The charity is now midway through our strategic plan for 2024-27. SMT and Trustees recently met to review this plan to ensure it was still appropriate and in line with current and future plans. An updated plan will be shared by the end of the year.

Our core belief remains that all young people deserve equal access to high-quality youth provision, and we are dedicated to closing this gap. Our strategy is our roadmap for how we will ensure GMYN is well-resourced and positioned to deliver youth work that is responsive, inclusive, and creates **lasting impact**.

Our strategy is built on the principle of adaptability. We will leverage our experience and expertise to meet the ever-changing needs of the young people we serve. Our values will remain central to everything we do by increasing opportunities for young people to be at the heart of our decision-making. We want them to have a stronger **voice and influence**—not only within GMYN but also with external decision-makers.

We will continue to invest in our greatest assets: our people, our processes, and our reputation. A key focus is the **well-being** of our young people, staff, partners, and volunteers. By ensuring everyone is working towards shared outcomes, we can create a more cohesive and effective delivery model, making it easier to measure and demonstrate our impact. Partnership is key to GMYN, and we want to continue developing to be an even better organisation to work with. We want to share our knowledge and help other groups make their own impact. We are well placed to do this, and we have the passion and drive to provide more leadership and support.

We are also focused on strengthening GMYN from within. This includes building on our passionate team, refining our processes, and diversifying our income streams to ensure long-term sustainability.

We are aware of the challenges posed by shifts in funder priorities and reduced grant opportunities. To counter this, we are proactively exploring diverse income generation platforms. Our plan includes engaging more with the **corporate sector** and actively seeking out funders who provide crucial **core grants**. By diversifying our revenue streams, we will ensure GMYN remains financially sustainable and can continue to grow and thrive.

Objectives

These objectives are taken from our strategic plan for 2024-27.

- GMYN will continue to evolve and develop its delivery to ensure young people are safe, heard, and capable of great things. Our previous pilot programmes for younger children, and young people with disabilities has proven we can expand our support and core offers.
- Learning from our previous successes we will continue to build upon our existing Youth Voice work and continue to promote the key message that **#YoungPeopleCan**.
- GMYN will continue to develop its strategic role in the youth sector, providing leadership and support to the wider sector. We will help create new opportunities for learning, sharing of information and enabling other youth organisations to collaborate.
- GMYN must ensure that social value is prioritised over the next three years, in order to focus on our environmental impact and protect our future beneficiaries.
- GMYN will continue to develop and embed an inclusive culture throughout the charity, ensuring a welcoming environment for all young people and all those who work or volunteer at GMYN, or wish to join **#TeamGMYN**.

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- GMYN will continue to look at various methods to generate income and sustain our delivery of programmes and services. As the charity's income now exceeds £1 million, we must prepare for new opportunities and adapt to an ever changing funding environment.
- GMYN will continue to invest in measuring and demonstrating our impact. We will showcase to existing and new supporters that the work we do and the support we offer is vital and transformative.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated February 27 2007 and as amended by special resolutions dated April 12 2012 and April 15 2013. It is registered as a charity with the Charity Commission, having been registered with effect from May 3 2013.

Members of the company and appointment of trustees

The trustees and directors of the company are the same people, collectively known as the Board or Board of Directors.

The Board of Directors may, at its discretion, admit to membership, subject to the restrictions the Articles:

- (a) Any person who has an interest in and who is supportive of the objects of the company
- (b) Any company, society, association or firm whether incorporated or not that is supportive of the objects of the company and that is based in or operates in the area of benefit.

Upon admission to membership, a person or the representative of an organisation is appointed a director company and when they cease to be a member also cease to be a member of the Board.

However, where the charity is receiving more than fifty percent of its funding from a Local Authority the proportion of the Local Authority's associated persons cannot exceed nineteen percent of the total number of members of the Board of Directors.

The Trustees who served during the year, together with any changes up to the date of approving this report are listed on page 1.

Trustee recruitment, induction and training

The membership of the Board is reviewed annually by the board in accordance with its agreed procedures.

Trustees are recruited for their commitment and the skills and knowledge they can bring to the organisation. All trustees receive induction information and training as appropriate to their needs and there is an opportunity to access ongoing training for personal development.

Register of interests

Trustees are required to complete a form on appointment, which is updated annually, registering their interests, including the membership of other voluntary organisations. The Board procedures ensure that Trustees do not participate in decisions in which they have an interest.

Organisation

The Board, which must not be less than six members (but has no upper limit), administers the Charity and meets as necessary. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Management

The day to day management, including business undertakings and responsibility for delivery of the charity's business plans, identifying and assessing strategic risks, issues and opportunities and taking responsibility for initiating and leading associated changes, is undertaken by GMYN's CEO and the Senior Management Team.

Related parties

Related party transactions are referred to in note 12

Co-operation with other organisations/charities

The charity is a partnership driven organisation. It ensures it works strategically and collaboratively alongside similar youth infrastructure organisations and delivers programmes in partnership with other youth organisations. The charity is also an affiliated member of UK Youth, the national youth charity providing activities and strategic support to the voluntary youth sector.

Remuneration policy for key management personnel

GMYN has a remuneration policy that states that all employees are paid to set scales and remuneration requests are reviewed and authorised by the appropriate senior management and trustees in line with the remuneration policy. GMYN uses set scales to appropriately grade salaries based on their role, responsibility and skills and expertise needed to deliver. The designated amount to

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cover staff remuneration is shown in the annual budget which is authorised by the trustees. Any other discretionary pay increases or bonuses are also authorised by the trustee board.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of Greater Manchester Youth Network Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

There is no relevant audit information of which the charitable company's auditors are unaware

The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

SMALL COMPANY PROVISIONS AND APPROVAL

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Board of Trustees and signed on its behalf by:

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Auditors

Third Sector Accountancy Limited were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 01 / 12 / 2025 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'L McDaid-Jones', with a stylized flourish at the end.

L McDaid-Jones - Trustee

Independent auditor's report to the members of Greater Manchester Youth Network

Opinion

We have audited the financial statements of Greater Manchester Youth Network (the charitable company for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent auditor's report to the members of Greater Manchester Youth Network

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Independent auditor's report to the members of Greater Manchester Youth Network

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charitable company and environment in which it operates, we identified the principal risks of non-compliance with laws and regulations related to pension legislation, tax legislation, employment legislation, health and safety legislation, and other legislation specific to the industry in which the charitable company operates, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the reporting requirements under the Charities SORP and FRS102, and the Charities Act 2011.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to:

- Posting manual journal entries to manipulate financial performance; and
- Management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

Compliance with laws and regulations:

- Discussions with management including consideration of known or suspected instances of non-compliance with relevant laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit;
- Review minutes of meetings for issues relating to non-compliance;
- Reviewing both the design and implementation of key policies, including safeguarding.

Material Fraud in the financial statements:

- Making enquiries of management and those charged with governance on whether they had any knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud;
- Addressing the risks of fraud through management override of controls by performing journal entry testing; and
- Challenging assumptions and judgments made by management, including reviewing management's recognition of income in line with FRS102 SORP.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent auditor's report to the members of Greater Manchester Youth Network

Use of the audit report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and, the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Patrick Morrello (Senior Statutory Auditor)

For and on behalf of Third Sector Accountancy Limited, Statutory Auditor

Holyoake House

Hanover Street

Manchester

M60 0AS

Date 04 / 12 / 2025

Greater Manchester Youth Network
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2024 £</i>
Income from:							
Donations and legacies	3	55,203	-	55,203	17,562	-	17,562
Charitable activities	4	621,272	515,659	1,136,931	521,835	532,698	1,054,533
Other trading activities	5	(2,667)	-	(2,667)	4,439	-	4,439
Investments	6	2,116	-	2,116	2,459	-	2,459
Total income		675,924	515,659	1,191,583	546,295	532,698	1,078,993
Expenditure on:							
Raising funds	7	72,195	-	72,195	43,756	-	43,756
Charitable activities	8	645,460	498,175	1,143,635	601,342	534,650	1,135,992
Total expenditure		717,655	498,175	1,215,830	645,098	534,650	1,179,748
Net income/(expenditure) for the year	10	(41,731)	17,484	(24,247)	(98,803)	(1,952)	(100,755)
Transfer between funds		13,200	(13,200)	-	-	-	-
Net movement in funds for the year		(28,531)	4,284	(24,247)	(98,803)	(1,952)	(100,755)
Reconciliation of funds							
Total funds brought forward		108,991	84,837	193,828	207,794	86,789	294,583
Total funds carried forward		80,460	89,121	169,581	108,991	84,837	193,828

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

Greater Manchester Youth Network
Company number 06130270

Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	15	17,527	26,047
Total fixed assets		17,527	26,047
Current assets			
Debtors	16	80,163	131,420
Cash at bank and in hand		141,049	146,762
Total current assets		221,212	278,182
Liabilities			
Creditors: amounts falling due in less than one year	17	(69,158)	(110,401)
Net current assets		152,054	167,781
Total assets less current liabilities		169,581	193,828
Net assets		169,581	193,828
The funds of the charity:			
Unrestricted funds	19	80,460	108,991
Restricted income funds	18	89,121	84,837
Total charity funds		169,581	193,828

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 17 to 29 form part of these accounts.

Approved by the trustees on 01 / 12 / 2025

Eric Stelfox

E Stelfox (Trustee/ Treasurer)

and signed on their behalf by:

Greater Manchester Youth Network

Statement of Cash Flows for the year ending 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	22	(6,349)	(120,933)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		2,116	2,459
Purchase of tangible fixed assets		(1,480)	(7,909)
Cash provided by/(used in) investing activities		636	(5,450)
Increase/(decrease) in cash and cash equivalents in the year		(5,713)	(126,383)
Cash and cash equivalents at the beginning of the year		146,762	273,145
Cash and cash equivalents at the end of the year		141,049	146,762

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Greater Manchester Youth Network meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

j Tangible fixed assets

Individual fixed assets costing £250 or more (or such other level as may from time to time be agreed by the trustees) are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures and fittings	5-10 years
Equipment	3-10 years

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

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

n Financial instruments

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

o Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 11.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
Donations and legacies	55,203	-	55,203	17,562	-	17,562
Total	55,203	-	55,203	17,562	-	17,562

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
Grant income	536,897	515,659	1,052,556	231,712	532,698	764,410
Contracted income	84,375	-	84,375	290,123	-	290,123
Total	621,272	515,659	1,136,931	521,835	532,698	1,054,533

5 Income from other trading activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>
Other Income	(2,667)	-	(2,667)	4,439	-	4,439
	(2,667)	-	(2,667)	4,439	-	4,439

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

6 Investment income

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
Income from bank deposits	2,116	-	2,116	2,459	-	2,459
	<u>2,116</u>	<u>-</u>	<u>2,116</u>	<u>2,459</u>	<u>-</u>	<u>2,459</u>

7 Cost of raising funds

	Unrestricted £	Restricted £	2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2024</i> £
Advertising & promotion	16,528	-	16,528	2,889	-	2,889
Subscription costs	2,252	-	2,252	2,856	-	2,856
Staff Costs	32,262	-	32,262	31,135	-	31,135
Support costs (see note 9)	20,788	-	20,788	6,528	-	6,528
Governance costs (see note 9)	365	-	365	348	-	348
	<u>72,195</u>	<u>-</u>	<u>72,195</u>	<u>43,756</u>	<u>-</u>	<u>43,756</u>

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

8 Analysis of expenditure on charitable activities

	Total 2025	Total 2024
	£	£
Staff costs	612,979	591,571
Project costs: Project specific spend	60,100	64,344
Project costs: Partner cost	41,698	47,532
Project Costs: Venue Hire	7,408	13,355
Project costs: Consultancy & professional fees	19,398	39,768
Project Costs: Evaluation Costs	30	-
Project Costs: Travel & Meeting Costs	114	-
Support costs (see note 9)	394,973	372,810
Governance costs (see note 9)	6,935	6,612
	<hr/>	<hr/>
	1,143,635	1,135,992
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	498,175	534,650
Unrestricted expenditure	645,460	601,342
	<hr/>	<hr/>
	1,143,635	1,135,992
	<hr/> <hr/>	<hr/> <hr/>

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

9 Analysis of governance and support costs

	Support £	Governance £	Total 2025 £	Support £	Governance £	Total 2024 £
Staff costs	273,388	-	273,388	247,334	-	247,334
Staff: Training	3,046	-	3,046	6,929	-	6,929
Staff: Recruitment	2,931	-	2,931	6,457	-	6,457
Staff: Expenses	-	-	-	4,762	-	4,762
Premises costs	62,342	-	62,342	56,221	-	56,221
Depreciation	10,000	-	10,000	11,815	-	11,815
IT Costs	13,301	-	13,301	15,506	-	15,506
IT Costs: FIDO	20,387	-	20,387	17,071	-	17,071
Subscriptions	23,670	-	23,670	8,516	-	8,516
Equipment and repairs	853	-	853	1,067	-	1,067
General office costs	1,722	-	1,722	2,214	-	2,214
Loss on disposal of fixed assets	-	-	-	1,446	-	1,446
Travel & Subsistence	4,121	-	4,121	-	-	-
Audit and accounts fees	-	7,300	7,300	-	6,960	6,960
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	415,761	7,300	423,061	379,338	6,960	386,298
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Allocation of support and governance costs</i>						
Cost of raising funds	20,788	365	21,153	6,528	348	6,876
Expenditure on charitable activities	394,973	6,935	401,908	372,810	6,612	379,422
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	415,761	7,300	423,061	379,338	6,960	386,298
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025	2024
	£	£
Depreciation	10,000	11,815
Auditor's remuneration - audit fees	5,650	4,800
Auditor's remuneration - accountancy fees	1,650	1,920
	<hr/>	<hr/>

11 Staff costs

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	832,312	790,867
Social security costs	71,259	65,248
Pension costs	15,058	13,925
	<hr/>	<hr/>
	918,629	870,040
	<hr/>	<hr/>

Allocated as follows:

Cost of raising funds	32,262	31,135
Charitable activities	612,979	591,571
Support costs	273,388	247,334
	<hr/>	<hr/>
	918,629	870,040
	<hr/>	<hr/>

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

11 Staff costs (continued)

One employee has employee benefits (gross salary plus employer pension contribution) in excess of £60,000 (2024: One).

The average number of staff employed during the period was 37 (2024: 34). The full time equivalent during the period was 26.3 (2024: 26.1)

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Head of Development and the Head of People and Culture. The total employee benefits of the key management personnel of the charity were £145,384 (2024: £156,192).

12 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

Aggregate donations from related parties were £295 (2024: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Alex Fairweather, the CEO, is related to the sole director of Stomm Ltd (Company number 07590501). The charity incurred expenditure of £2,859 (2024:£3,003) in respect of IT services provided by Stomm Ltd in the year.

Apart from the above, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

13 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
CEYP Manchester - Lottery Community Fund	134,996	61,002
Greater Manchester Combined Authority	79,676	-
The Metropolitan Borough Council of Stockport	19,850	44,784
Lottery Critical Fund	-	47,805
	<hr/>	<hr/>
	234,522	153,591
	<hr/>	<hr/>

The were no unfulfilled conditions and contingencies attaching to the grants.

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Fixed assets: tangible assets

	Fixtures & Fittings	Equipment	Total
Cost	£	£	£
At 1 April 2024	8,291	43,306	51,597
Additions	-	1,480	1,480
At 31 March 2025	8,291	44,786	53,077
Depreciation			
At 1 April 2024	3,022	22,528	25,550
Charge for the year	1,417	8,583	10,000
At 31 March 2025	4,439	31,111	35,550
Net book value			
At 31 March 2025	3,852	13,675	17,527
At 31 March 2024	5,269	20,778	26,047

During the year the charity acquired fixed assets at a cost of £nil (2024: £nil) which were funded by grant income which is included in the SOFA for the year.

16 Debtors

	2025	2024
	£	£
Trade debtors and grants receivable	32,321	22,452
Accrued Income	33,165	107,303
Prepayments	14,677	1,665
	80,163	131,420

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	19,568	732
Accruals	14,031	15,805
Deferred income	26,667	69,647
Taxation and social security costs	450	18,248
Pension liability	8,442	5,969
	<u>69,158</u>	<u>110,401</u>

18 Analysis of movements in restricted funds

	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
CEYP Salford (12-15) - Henry Smith	17,970	-	(17,970)	-	-
CEYP Tameside - Charles Hayward Foundation	10,417	25,000	(25,000)	-	10,417
CEYP Tameside- Henry Smith Foundation	15,950	59,797	(59,797)	-	15,950
CE Manchester - Masonic Charitable Fund	19,000	30,000	(30,000)	-	19,000
Salford CVS	10,000	11,310	(11,310)	(10,000)	-
Edward Holt Trust	2,500	-	-	(2,500)	-
Whose Art Whose Culture	4,000	-	(3,300)	(700)	-
NWYPDT - Youth Voice	5,000	10,000	(10,000)	-	5,000
Stockport MBC - stockport	-	19,850	(10,000)	-	9,850
GMCA - Test and learn	-	17,000	(15,500)	-	1,500
Electoral Commissioner	-	7,960	(4,146)	-	3,814
Sport England	-	12,150	(5,894)	-	6,256
Hatch	-	27,766	(27,766)	-	-
MJ Ball - Mental Health Programme	-	25,000	(25,000)	-	-
Westwood Recruitment	-	5,775	(5,775)	-	-
Impact Fund - Salford CVS	-	29,715	(12,381)	-	17,334
Lottery Community Fund	-	134,996	(134,996)	-	-
GMCA Community Grant	-	62,676	(62,676)	-	-
Youth Alliance	-	15,664	(15,664)	-	-
Eric Wright Charitable Trust	-	21,000	(21,000)	-	-
	<u>84,837</u>	<u>515,659</u>	<u>(498,175)</u>	<u>(13,200)</u>	<u>89,121</u>
Total	84,837	515,659	(498,175)	(13,200)	89,121

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Analysis of movements in restricted funds (continued)

Comparative period

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£	£
Changemakers Public Transport-	24,000	5,333	(29,333)	-	-
CEYP Salford (12-15) - Henry	9,085	38,000	(29,115)	-	17,970
CEYP Tameside - Charles	10,417	25,000	(25,000)	-	10,417
CEYP Tameside- Henry Smith	15,950	39,300	(39,300)	-	15,950
Eric Wright Charitable Trust	13,000	-	(13,000)	-	-
SEMH - Hargreaves	7,337	-	(7,337)	-	-
MJ Ball Residentials 22 & 23	7,000	-	(7,000)	-	-
Being Together - UASC	-	61,002	(61,002)	-	-
Lottery Community Fund	-	61,002	(61,002)	-	-
CE Manchester - Masonic	-	30,000	(11,000)	-	19,000
A&H Pilkington Trust	-	5,000	(5,000)	-	-
Booth Charities	-	5,348	(5,348)	-	-
CEYP Bolton	-	56,195	(56,195)	-	-
CEYP Oldham & Bury - Children In Need	-	40,994	(40,994)	-	-
Salford CVS	-	20,964	(10,964)	-	10,000
Edward Holt Trust	-	10,000	(7,500)	-	2,500
Future You - Ingeus	-	267	(267)	-	-
Y&P Fund (Strategic	-	22,500	(22,500)	-	-
SEND - Brook	-	9,500	(9,500)	-	-
Hatch - UK Youth	-	31,392	(31,392)	-	-
Inspire - UK Youth	-	385	(385)	-	-
Whose Art Whose Culture	-	9,830	(5,830)	-	4,000
NWYPDT - Youth Voice	-	10,000	(5,000)	-	5,000
Paul Hamlyn Foundation	-	22,250	(22,250)	-	-
Other grants	-	28,436	(28,436)	-	-
<i>Total</i>	<i>86,789</i>	<i>532,698</i>	<i>(534,650)</i>	<i>-</i>	<i>84,837</i>

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
CEYP Salford (12-15) - Henry Smith	Salary and on costs of a Programme Coordinator at a project providing a range of development activities for Care Experienced Young People in Salford, Greater Manchester.
CEYP Tameside - Charles Hayward Foundation	Programme for young people with experience of the care system in Tameside.
CEYP Tameside- Henry Smith Foundation	Three years' salary and on costs of a Care Experience Employability Programme Coordinator at a project designed to develop pre-employability skills for care leavers in Tameside, Manchester.
CE Manchester - Masonic Charitable Fund	Manchester cared for Children - supporting cared for young people in Manchester aged 10-16 by offering group recreational activities to help young people build confidence and develop skills.
Salford CVS	Wellbeing Matters Community Asset Fund
Whose Art Whose Culture	HMV Podcast - a voice for young people in care to help them share their stories and experience through podcast.
NWYPDT - Youth Voice	Youth Active Voice Campaigns
Stockport MBC - stockport NEET	Build your future project - work readiness programme
GMCA Test and Learn	DNDemocracy campaign - research project aimed at engaging young people aged 16-25 in educational sessions about democracy, voting and voter registration.
Electoral Commissioner	GMCA - MYRIAD -Test and learn mental health support projects for young people through music.
Sport England	Programme to support SEMH young people with cycling & wellbeing sessions.
Hatch	Work Readiness Programmes to support young people across GM that are NEET or at risk of becoming NEET to access paid work experience alongside wraparound support throughout the process.
MJ Ball Limited - Residentials 2022 & 2023	Donation towards costs of delivering Residentials in 2022 & 2023.
Westwood Recruitment	Supporting GMYN through contribution to salary costs
Salford CVS - Impact Fund	Impact Fund (Wider Determinants of Health) 2024
National Lottery Community Fund	Support GMYN to work with young
GMCA Community Grant	GMYN 'Build Your Future' Work Readiness Project
Booth Charities- CE Salford	Contribution towards programme manager's salary.
CEYP Oldham & Bury - Children In Need	GMYN will continue to support LAC in Bury and Oldham to positively emerge from the pandemic through engaging them in fun and inspiring codesigned group activities and bespoke one to one support from a trusted youth worker enabling them to build healthy relationships, re-engage with society and improve wellbeing.
BBC CIN	Holiday Programme BBC Children in Need
Eric Wright Charitable Trust	Contribution towards costs of programme worker.
Youth Alliance	Sector support and capacity building
SEMH - Hargreaves	Active Cycling programme to support disadvantaged young people

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

19 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	108,991	675,924	(717,655)	13,200	80,460
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	108,991	675,924	(717,655)	13,200	80,460
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2024 £</i>
<i>General fund</i>	<i>207,794</i>	<i>546,295</i>	<i>(645,098)</i>	<i>-</i>	<i>108,991</i>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<i>207,794</i>	<i>546,295</i>	<i>(645,098)</i>	<i>-</i>	<i>108,991</i>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General fund	The free reserves after allowing for all designated funds				

20 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Tangible fixed assets	17,527	-	-	17,527
Net current assets/(liabilities)	62,933	-	89,121	152,054
	<hr/>	<hr/>	<hr/>	<hr/>
Total	80,460	-	89,121	169,581
	<hr/>	<hr/>	<hr/>	<hr/>
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2024 £</i>
<i>Tangible fixed assets</i>	<i>26,047</i>	<i>-</i>	<i>-</i>	<i>26,047</i>
<i>Net current assets/(liabilities)</i>	<i>82,944</i>	<i>-</i>	<i>84,837</i>	<i>167,781</i>
	<hr/>	<hr/>	<hr/>	<hr/>
Total	108,991	-	84,837	193,828
	<hr/>	<hr/>	<hr/>	<hr/>

Greater Manchester Youth Network

Notes to the accounts for the year ended 31 March 2025 (continued)

21 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Property		Equipment	
	2025	2024	2025	2024
	£	£	£	£
Less than one year	7,965	8,431	-	-
One to five years	-	-	-	2,160
	<hr/>	<hr/>	<hr/>	<hr/>
	7,965	8,431	-	2,160
	<hr/>	<hr/>	<hr/>	<hr/>

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net income/(expenditure) for the year	(24,247)	(100,755)
Adjustments for:		
Depreciation charge	10,000	11,814
Dividends, interest and rents from investments	(2,116)	(2,459)
Loss/(profit) on sale of fixed assets	-	1,446
Decrease/(increase) in debtors	51,257	(88,940)
Increase/(decrease) in creditors	(41,243)	57,961
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	(6,349)	(120,933)
	<hr/>	<hr/>