

REGISTERED CHARITY NUMBER: 1155093

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
YOU CAN COMMUNITY CLUB CIO**

Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

YOU CAN COMMUNITY CLUB CIO

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for the Year Ended 31 March 2022**

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YOU CAN COMMUNITY CLUB CIO

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are:-

To act as a resource for young people, and in particular young people with learning or physical difficulties, living in Salford 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) advancing education;
- c) relieving unemployment;
- d) 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.

ACHIEVEMENT AND PERFORMANCE

Review of activities

The year ending 31 March 2022 has been a successful period as the youth club continues to make positive strides in the Salford Community. After the pandemic, the organisation has been able to continue delivering face to face programmes whilst ensuring that we remain true to our core values. Through a variety of mediums such as sports, workshops, youth clubs and trips, You Can has steadily moved to reverse the impact that Covid 19 had on the young people the year before, particularly in regard to their mental health and wellbeing.

Throughout 21/22, You Can's membership numbers have increased gradually as more inquiries emerged and the parents and young people alike became less anxious around returning to the activities. Feedback from the parents and young people were taken into consideration thus resulting in one session changing days to enable more young people to access the youth club. The funding from Short Break Care, Boost and Sports England has permitted us to deliver more activities and trips to combat the effects of the previous year and as such, we were able to enable more trips outside of Salford including a 3 day, 2 night residential in Wales, in addition to the weekly boxing and walking sessions, consequentially facilitating in the increased levels of socialisation and participation in active recreations and moreover improving our young people's mental health whilst learning new life skills.

Funding from Salford CVS was also secured as part of a scheme to provide food for young people and their families over the 2021 Christmas period to ensure that as many young people as possible, particularly those in more deprived areas, were not impacted by hunger and meal shortages. By doing so, this strengthened the rapport with the members and their families and in turn increased interest and membership in the Club.

Positive long-term relationships continue to progress with Funders with the Club securing an extended years funding from Short Break Care and thus supporting the prolongation of the Clubs ethos and operations with the opportunity to evolve and expand in 2022/2023.

FINANCIAL REVIEW

Reserves policy

At 31 March 2022, the reserves of the Community Club were £42,778 (2021: £39,891) which is considered adequate to cover 6 months operating costs. The board of trustees continue to seek new sources of unrestricted income to increase the charity's reserves to an appropriate level. This is to help provide sufficient funds to cover management, administration and support costs.

YOU CAN COMMUNITY CLUB CIO

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

FUTURE PLANS

Our plans for 2022/2023 are to not only continue performing at the level we have achieved thus far, but to exceed our targets and aim to expand our provisions. We hope to create more youth clubs in areas of Salford where delivery is required and has not yet been conducted in an official capacity by the Club and furthermore, reaching additional young people providing access to activities for those with existing barriers that prevent them from attending currently. We will continue to obtain project based and national funding in order to reach this objective and support more young people with a range of additional needs in Salford.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

You Can Community Club CIO was established and adopted its constitution on 19 December 2013, and was amended on 29 July 2015.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the trustees who are elected under the terms of the constitution. The charity must consist of at least three trustees at any time, and replacement trustees are invited to join and undertake an initial induction programme.

Organisational structure

The trustees meet regularly to manage the affairs with the day to day operation and management being undertaken and overseen by all the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155093

Principal address

c/o The Beacon Centre
London Street
Salford
Manchester
M6 6QT

Trustees

M Bates
E Buchan
G Rice (resigned 7/10/2022)
L Taylor (appointed 9/11/2022)

Independent Examiner

John B S Fairhurst BA (Hons) FCA
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bankers

Lloyds TSB
King Street
Manchester
Greater Manchester
M60 2ES

YOU CAN COMMUNITY CLUB CIO

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

Approved by order of the board of trustees on 30 January 2023 | 11:12 GMT and signed on its behalf by:

Eileen Buchan

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E Buchan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YOU CAN COMMUNITY CLUB CIO**

Independent examiner's report to the trustees of You Can Community Club CIO

I report to the charity trustees on my examination of the accounts of You Can Community Club CIO (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

John Fairhurst

John B S Fairhurst BA (Hons) FCA
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Date: 30 January 2023 | 11:15 GMT
Date:

YOU CAN COMMUNITY CLUB CIO**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,432	-	3,432	431
Charitable activities					
General		(1,290)	72,042	70,752	61,004
Arts projects		-	-	-	90
Other income		-	-	-	5,733
Total		<u>2,142</u>	<u>72,042</u>	<u>74,184</u>	<u>67,258</u>
EXPENDITURE ON					
Charitable activities					
General		775	70,522	71,297	48,063
NET INCOME		1,367	1,520	2,887	19,195
Transfers between funds	8	<u>18,167</u>	<u>(18,167)</u>	-	-
Net movement in funds		19,534	(16,647)	2,887	19,195
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>21,224</u>	<u>18,667</u>	<u>39,891</u>	<u>20,696</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>40,758</u></u>	<u><u>2,020</u></u>	<u><u>42,778</u></u>	<u><u>39,891</u></u>

The notes form part of these financial statements

YOU CAN COMMUNITY CLUB CIO

STATEMENT OF FINANCIAL POSITION
31 March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	4	4,225	5,281
CURRENT ASSETS			
Debtors	5	13,420	13,550
Cash at bank and in hand		<u>42,151</u>	<u>23,517</u>
		55,571	37,067
CREDITORS			
Amounts falling due within one year	6	(17,018)	(2,457)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>38,553</u>	<u>34,610</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>42,778</u>	<u>39,891</u>
NET ASSETS		<u><u>42,778</u></u>	<u><u>39,891</u></u>
FUNDS	8		
Unrestricted funds		40,758	21,224
Restricted funds		<u>2,020</u>	<u>18,667</u>
TOTAL FUNDS		<u><u>42,778</u></u>	<u><u>39,891</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2023. 11:12 GMT were signed on its behalf by:

Eileen Buchan

.....

E Buchan - Trustee

The notes form part of these financial statements

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include office costs, finance, insurance, investment management fees and governance costs which support the charity activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 20% on reducing balance

Tangible fixed assets are stated at cost less depreciation.

Taxation

As a registered charity, the charity is generally exempt from Income Tax and Capital Gains Tax.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purposes of the funds are included in the notes to the financial statements.

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.

Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

YOU CAN COMMUNITY CLUB CIO**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****1. ACCOUNTING POLICIES - continued****Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid deposits.

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.

Impairment of assets

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in the profit or loss.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

4. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2021 and 31 March 2022	<u>17,910</u>
DEPRECIATION	
At 1 April 2021	12,629
Charge for year	<u>1,056</u>
At 31 March 2022	<u>13,685</u>
NET BOOK VALUE	
At 31 March 2022	<u>4,225</u>
At 31 March 2021	<u>5,281</u>

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

4. TANGIBLE FIXED ASSETS - continued

All the fixed assets owned are held for charitable purposes.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	13,420	13,455
Prepayments and accrued income	-	95
	<u>13,420</u>	<u>13,550</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	3,901	548
Taxation and social security	535	353
Other creditors	<u>12,582</u>	<u>1,556</u>
	<u>17,018</u>	<u>2,457</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	4,225	-	4,225	5,281
Current assets	53,551	2,020	55,571	37,067
Current liabilities	<u>(17,018)</u>	<u>-</u>	<u>(17,018)</u>	<u>(2,457)</u>
	<u>40,758</u>	<u>2,020</u>	<u>42,778</u>	<u>39,891</u>

8. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	21,224	1,367	18,167	40,758
Restricted funds				
Salford Council	8,815	-	(8,815)	-
ASC Capital Fund	7,443	-	(7,443)	-
Forviva Group	500	(500)	-	-
Greater Manchester Sports	1,909	-	(1,909)	-
Boost	-	500	-	500
Active Lives	<u>-</u>	<u>1,520</u>	<u>-</u>	<u>1,520</u>
	<u>18,667</u>	<u>1,520</u>	<u>(18,167)</u>	<u>2,020</u>
TOTAL FUNDS	<u>39,891</u>	<u>2,887</u>	<u>-</u>	<u>42,778</u>

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,142	(775)	1,367
Restricted funds			
Salford Council	50,200	(50,200)	-
BBC Children in Need	4,792	(4,792)	-
Salford Community Grant	1,500	(1,500)	-
Forviva Group	-	(500)	(500)
HH Grants	2,600	(2,600)	-
Boost	5,000	(4,500)	500
Active Lives	6,950	(5,430)	1,520
Wellbeing	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
	<u>72,042</u>	<u>(70,522)</u>	<u>1,520</u>
TOTAL FUNDS	<u>74,184</u>	<u>(71,297)</u>	<u>2,887</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	7,751	9,073	4,400	21,224
Restricted funds				
Salford Council	-	8,815	-	8,815
ASC Capital Fund	8,545	(1,102)	-	7,443
D M Thomas Foundation	4,400	-	(4,400)	-
Forviva Group	-	500	-	500
Greater Manchester Sports	<u>-</u>	<u>1,909</u>	<u>-</u>	<u>1,909</u>
	<u>12,945</u>	<u>10,122</u>	<u>(4,400)</u>	<u>18,667</u>
TOTAL FUNDS	<u>20,696</u>	<u>19,195</u>	<u>-</u>	<u>39,891</u>

YOU CAN COMMUNITY CLUB CIO**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022****8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,134	(61)	9,073
Restricted funds			
Salford Council	50,000	(41,185)	8,815
ASC Capital Fund	-	(1,102)	(1,102)
Salford CVS Partnership and Improvement Fund	1,395	(1,395)	-
Forviva Group	500	-	500
HH Grants	4,320	(4,320)	-
Greater Manchester Sports	<u>1,909</u>	<u>-</u>	<u>1,909</u>
	<u>58,124</u>	<u>(48,002)</u>	<u>10,122</u>
TOTAL FUNDS	<u><u>67,258</u></u>	<u><u>(48,063)</u></u>	<u><u>19,195</u></u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

YOU CAN COMMUNITY CLUB CIO**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	195	16
Subscriptions	<u>3,237</u>	<u>415</u>
	3,432	431
Charitable activities		
Grants	70,522	59,339
Sundry income	<u>230</u>	<u>1,755</u>
	70,752	61,094
Other income		
Profit on sale of tangible fixed assets	<u>-</u>	<u>5,733</u>
Total incoming resources	74,184	67,258
EXPENDITURE		
Charitable activities		
Wages	48,528	33,187
Operating costs	9,648	9,530
Insurance	1,222	1,519
Transport costs	191	1,063
Skills projects	100	384
Sports projects	1,757	-
Holiday programme expenditure	7,695	-
Depreciation of motor vehicles	-	14
Depreciation of computer equipment	<u>1,056</u>	<u>1,266</u>
	70,197	46,963
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,100</u>	<u>1,100</u>
Total resources expended	<u>71,297</u>	<u>48,063</u>
Net income	<u><u>2,887</u></u>	<u><u>19,195</u></u>

This page does not form part of the statutory financial statements