

REGISTERED CHARITY NUMBER: 1155093

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
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 2023**

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YOU CAN COMMUNITY CLUB CIO

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 2023, You Can has continued to deliver a variety of activities that are focused on improving their socialisation skills and increasing the overall wellbeing of the members, however we have begun to tailor sessions to include more life skill elements that can support the young people to become more independent such as cooking, tidying up after themselves, washing their plates and cups and even money management games. Over the course of April 22 - March 23, You Can has also introduced Travel Training on all the trips, whereby the young people are taught how to use the local transport i.e. how to plan your journey and buy a bus ticket.

Throughout 2022/23, You Can's membership numbers had decreased slightly compared to previous years. Almost half of the young people who attended the under 16's youth club had turned 17 and had stopped coming completely as they were unable to attend any over 16's youth clubs due to either the sessions being too far away or difficult for them to get to. This resulted in You Can increasing the age from 16yrs to 18yrs on the session to ensure that the young people were still able to attend as feedback from some of the parents had stated that not attending was having a detrimental effect on their young person. The increase in age range helped to bring back most of the members and staff worked with the young people to plan sessions which would support to improve their mental health.

Alongside this, conversations with the young people and their families also highlighted how many of our young people were from low-income families and/ or were accessing free school meals at school. This was even more evident as we noticed the impact on several of the members who were coming to sessions expressing how hungry they were. This therefore led to us securing funding from the Salford Council's Holiday and Activities Food Programme which enabled us to facilitate trips and provisions which included providing a lunch every day over the school holidays.

Positive relationships continue to be fostered with funders with the Club securing another year's extended from Short Break Care. This enabled us to continue to operate and provides more opportunities with other funders resulting in the trial of a new youth club in the Eccles area of Salford. Other funding underlined a need for a defibrillator on site as the nearest one available was more than 5 minutes away. The income provided an opportunity for staff to have defibrillator installed outside the building in addition to first aid training thus ensuring that all young people, staff and members of the public, had access to a potential lifesaving apparatus and staff who were able to use the device.

YOU CAN COMMUNITY CLUB CIO

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

At 31 March 2023, the reserves of the Community Club were £45,140 (2022: £42,778) 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.

FUTURE PLANS

The plans for 2023/24 includes a partnership with a local college for SEND young people to devise an after-college club. Having secured funding part way through the 2022/23 financial year, the partnership will enable You Can to support young people with more complex needs to engage and participate in activities outside of school hours. This includes taking the students out on trips which other people may find easier to achieve as they have less barriers. Through the after-college club, we are hoping to decrease the barriers to provide the students with the opportunity to create new experiences such as socialising with friends in a pub or going to the cinema without their parents. The aim of the project is to not only provide a level of independence but will also increase their overall mental health and wellbeing.

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

YOU CAN COMMUNITY CLUB CIO

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
Lloyds TSB
King Street
Manchester
Greater Manchester
M60 2ES

Approved by order of the board of trustees on 29 January 2024 | 09:43 GMT. and signed on its behalf by:

Eileen Buchan

.....
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 2023.

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

29 January 2024 | 09:55 GMT

Date:

YOU CAN COMMUNITY CLUB CIO**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,350	-	8,350	3,432
Charitable activities					
General		<u>(1,484)</u>	<u>82,078</u>	<u>80,594</u>	<u>70,752</u>
Total		<u>6,866</u>	<u>82,078</u>	<u>88,944</u>	<u>74,184</u>
EXPENDITURE ON					
Charitable activities					
General		<u>9,468</u>	<u>77,114</u>	<u>86,582</u>	<u>71,297</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	8	(2,602) <u>2,020</u>	4,964 <u>(2,020)</u>	2,362 <u>-</u>	2,887 <u>-</u>
Net movement in funds		(582)	2,944	2,362	2,887
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>40,758</u>	<u>2,020</u>	<u>42,778</u>	<u>39,891</u>
TOTAL FUNDS CARRIED FORWARD		<u>40,176</u>	<u>4,964</u>	<u>45,140</u>	<u>42,778</u>

The notes form part of these financial statements

YOU CAN COMMUNITY CLUB CIO**STATEMENT OF FINANCIAL POSITION**
31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	4	3,498	4,225
CURRENT ASSETS			
Debtors	5	13,527	13,420
Cash at bank and in hand		<u>45,004</u>	<u>42,151</u>
		58,531	55,571
CREDITORS			
Amounts falling due within one year	6	(16,889)	(17,018)
NET CURRENT ASSETS		<u>41,642</u>	<u>38,553</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>45,140</u>	<u>42,778</u>
NET ASSETS		<u>45,140</u>	<u>42,778</u>
FUNDS	8		
Unrestricted funds		40,176	40,758
Restricted funds		<u>4,964</u>	<u>2,020</u>
TOTAL FUNDS		<u>45,140</u>	<u>42,778</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2024 at 09:43 GMT and 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 2023

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 2023

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 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

3. STAFF COSTS

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

	2023	2022
Administration	<u>7</u>	<u>4</u>

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

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

4. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2022	17,910
Additions	<u>118</u>
At 31 March 2023	<u>18,028</u>
DEPRECIATION	
At 1 April 2022	13,685
Charge for year	<u>845</u>
At 31 March 2023	<u>14,530</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>3,498</u></u>
At 31 March 2022	<u><u>4,225</u></u>

All the fixed assets owned are held for charitable purposes.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	12,500	13,420
Prepayments and accrued income	<u>1,027</u>	<u>-</u>
	<u><u>13,527</u></u>	<u><u>13,420</u></u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	2,696	3,901
Taxation and social security	502	535
Other creditors	<u>13,691</u>	<u>12,582</u>
	<u><u>16,889</u></u>	<u><u>17,018</u></u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	3,498	-	3,498	4,225
Current assets	53,567	4,964	58,531	55,571
Current liabilities	<u>(16,889)</u>	<u>-</u>	<u>(16,889)</u>	<u>(17,018)</u>
	<u><u>40,176</u></u>	<u><u>4,964</u></u>	<u><u>45,140</u></u>	<u><u>42,778</u></u>

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	40,758	(2,602)	2,020	40,176
Restricted funds				
Salford Community Grant	-	4,964	-	4,964
Boost	500	-	(500)	-
Active Lives	<u>1,520</u>	<u>-</u>	<u>(1,520)</u>	<u>-</u>
	<u>2,020</u>	<u>4,964</u>	<u>(2,020)</u>	<u>4,964</u>
TOTAL FUNDS	<u>42,778</u>	<u>2,362</u>	<u>-</u>	<u>45,140</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,866	(9,468)	(2,602)
Restricted funds			
Salford Council	50,000	(50,000)	-
BBC Children in Need	1,705	(1,705)	-
Salford Community Grant	14,960	(9,996)	4,964
Forviva Group	500	(500)	-
HH Grants	12,200	(12,200)	-
De-Fib	2,500	(2,500)	-
Satellite funding	<u>213</u>	<u>(213)</u>	<u>-</u>
	<u>82,078</u>	<u>(77,114)</u>	<u>4,964</u>
TOTAL FUNDS	<u>88,944</u>	<u>(86,582)</u>	<u>2,362</u>

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for 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	-	1,520	-	1,520
	<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>

Comparative 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	1,000	(1,000)	-
	<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>

Restricted Funds**Boost Fund**

To buy sports/ boxing equipment to use on Self Defence / Boxing Sessions.

Active Lives Fund

Active sessions to encourage young people to move more e.g. basketball/fishing, 82 sessions were completed. Monies used for equipment i.e. basketballs, mats etc.

Salford Council

To deliver trips and youth clubs for young people with additional needs - focusing on the 4 areas - mental health, friendships, learning new skills and physical health.

YOU CAN COMMUNITY CLUB CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

8. MOVEMENT IN FUNDS - continued

BBC Children in Need

Providing young people with extra curricular activities during the school holidays e.g residential and trips.

Salford Community Grant

Partnership project with Chatsworth Futures College to provide after school activities for the students. Sessions will provide them the opportunity to experience regular everyday activities e.g learning how to food shop, going for meals with friends, etc, once per week for 39 weeks.

Forviva Group

Staffing costs for the Little Hulton Youth Club.

HH Grants

Deliver sessions during Easter, Summer and Christmas and providing a meal on each session for young people aged 10-16 on Free School Meals or from low income families.

DE-FIB

Defib training and first aid training for 4 staff in addition to the installation of a defib in the building to ensure that the defib is accessible for anyone at the Beacon and to the public.

Satellite Funding

Funding was to deliver a 'walking club' to encourage the young people to get out in nature and be more active e.g. getting more steps in and going to parks.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

YOU CAN COMMUNITY CLUB CIO**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,349	195
Subscriptions	<u>4,001</u>	<u>3,237</u>
	8,350	3,432
Charitable activities		
Grants	77,714	70,522
Sundry income	<u>2,880</u>	<u>230</u>
	<u>80,594</u>	<u>70,752</u>
Total incoming resources	88,944	74,184
EXPENDITURE		
Charitable activities		
Wages	57,791	48,528
Operating costs	11,576	9,648
Insurance	1,191	1,222
Transport costs	1,615	191
Skills projects	-	100
Sports projects	90	1,757
Holiday programme expenditure	2,510	7,695
Community grant/Wellbeing Project	7,024	-
DE FIB	2,500	-
Depreciation of computer equipment	<u>845</u>	<u>1,056</u>
	85,142	70,197
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,440</u>	<u>1,100</u>
Total resources expended	<u>86,582</u>	<u>71,297</u>
Net income	<u><u>2,362</u></u>	<u><u>2,887</u></u>