

**REGISTERED CHARITY NUMBER: 1155093**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
YOU CAN COMMUNITY CLUB CIO**

Fairhurst Accountants Ltd  
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 2024**

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## **YOU CAN COMMUNITY CLUB CIO**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 2024, You Can continues to deliver a range of activities primarily focusing on enhancing social skills in addition to incorporating travel training for every trip and/ or holiday activity. The general youth club sessions are tailored around aims to achieving independence with great emphasis placed upon learning life skills such as cooking, self-awareness and communication. The members have also taken part in workshops which engage and teach these new skills which furthermore supports to increase their understanding of the world around them for example, the members, in groups, decided how to share a fictional pot of money to organisations and the council and would explain their reasoning behind the decisions they made. This utilised skills such as money management, communication, critical thinking and teamwork.

Throughout 23/24, membership numbers have fluctuated both negatively and positively throughout various points of the year. Numbers on Mondays have decreased slightly as members reach the age of 25 years and can no longer attend the youth clubs and unfortunately, this year has seen almost half of the Monday attendees leaving due to their age. Despite this, there has been an influx of new membership enquiries due to the promotional work of the team to ensure that more young people are able to sign up and attend. Additionally, You Can has also noticed an overall increase in referrals regarding young people with more complex needs and therefore we will be looking into obtaining funding for sensory resources in 24/25.

Due to the success of our HAF sessions the previous year, You Can was able to secure a year's funding from the Salford Council's Holiday and Activities Food Programme for a second time, enabling us to continue to facilitate trips and provisions which included providing a lunch or a hot meal and snacks every day over the school holidays. Alongside additional funding from Short Break Care, we were able to include a 3-night residential where the members took part in activities whilst also having 3 healthy and warm meals each day.

Positive relationships have been formed with You Can and Chatsworth Futures leading to partnership working and the development of an after-college club for young people with more complex needs. The aim of the sessions was to support the young people going out into the community and socialise with friends outside of a school environment as many of the young people and their parents had reported that this was something they often were unable to do. The project took place over a few months resulting in activities such as going for a meal, going to the cinema and bowling.

## **YOU CAN COMMUNITY CLUB CIO**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2024**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

At 31 March 2024, the reserves of the Community Club were £45,161 (2023: £45,140) 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**

In 2024/2025, we hope to continue partnership working to increase opportunities in Salford for young people with additional needs to attend more provisions and furthermore, are looking to focus on youth voice and participation to ensure that young people have a safe space to voice their views and opinions alongside maintaining a youth led organisation. We hope to work closely with the Salford Youth Service to create a SEND Youth Council by the end of March 2025 and to liaise with Salford Parent Care Forum to speak with parents to decipher the barriers to participation that young people and their families face.

#### **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  
L Taylor

##### **Independent Examiner**

John B S Fairhurst BA (Hons) FCA  
Fairhurst Accountants Ltd  
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 2024

REFERENCE AND ADMINISTRATIVE DETAILS

**Bankers**  
Lloyds TSB  
King Street  
Manchester  
Greater Manchester  
M60 2ES

31 January 2025 | 11:28 GMT

Approved by order of the board of trustees on ..... 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 2024.

**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 B S Fairhurst BA (Hons) FCA

*John Fairhurst*

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

31 January 2025 | 11:28 GMT

Date: .....

## YOU CAN COMMUNITY CLUB CIO

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		3,926	-	3,926	8,350
<b>Charitable activities</b>					
General		<u>6,380</u>	<u>72,608</u>	<u>78,988</u>	<u>80,594</u>
<b>Total</b>		<u>10,306</u>	<u>72,608</u>	<u>82,914</u>	<u>88,944</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		<u>10,285</u>	<u>72,608</u>	<u>82,893</u>	<u>86,582</u>
<b>NET INCOME</b>		21	-	21	2,362
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>40,176</u>	<u>4,964</u>	<u>45,140</u>	<u>42,778</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>40,197</u></u>	<u><u>4,964</u></u>	<u><u>45,161</u></u>	<u><u>45,140</u></u>

The notes form part of these financial statements

YOU CAN COMMUNITY CLUB CIO  
STATEMENT OF FINANCIAL POSITION  
31 March 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	4	2,798	3,498
<b>CURRENT ASSETS</b>			
Debtors	5	13,953	13,527
Cash at bank and in hand		<u>38,706</u>	<u>45,004</u>
		52,659	58,531
<b>CREDITORS</b>			
Amounts falling due within one year	6	(10,296)	(16,889)
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>42,363</u>	<u>41,642</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>45,161</u>	<u>45,140</u>
<b>NET ASSETS</b>		<u>45,161</u>	<u>45,140</u>
<b>FUNDS</b>	8		
Unrestricted funds		40,197	40,176
Restricted funds		<u>4,964</u>	<u>4,964</u>
<b>TOTAL FUNDS</b>		<u>45,161</u>	<u>45,140</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2025 at 14:28 GMT were signed on its behalf by:

*Eileen Buchan*  
.....  
E Buchan - Trustee



## YOU CAN COMMUNITY CLUB CIO

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2024

#### 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 2024

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 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

3. STAFF COSTS

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

	2024	2023
Administration	<u>10</u>	<u>7</u>

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

4. TANGIBLE FIXED ASSETS

	Equipment £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	<u>18,028</u>
<b>DEPRECIATION</b>	
At 1 April 2023	14,530
Charge for year	<u>700</u>
At 31 March 2024	<u>15,230</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>2,798</u>
At 31 March 2023	<u>3,498</u>

## YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2024

## 4. TANGIBLE FIXED ASSETS - continued

All the fixed assets owned are held for charitable purposes.

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	13,188	12,500
Prepayments and accrued income	<u>765</u>	<u>1,027</u>
	<u>13,953</u>	<u>13,527</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	373	2,696
Taxation and social security	662	502
Other creditors	<u>9,261</u>	<u>13,691</u>
	<u>10,296</u>	<u>16,889</u>

## 7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	2,798	-	2,798	3,498
Current assets	47,695	4,964	52,659	58,531
Current liabilities	<u>(10,296)</u>	<u>-</u>	<u>(10,296)</u>	<u>(16,889)</u>
	<u>40,197</u>	<u>4,964</u>	<u>45,161</u>	<u>45,140</u>

## 8. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	40,176	21	40,197
<b>Restricted funds</b>			
Salford Community Grant	4,964	-	4,964
	<u>45,140</u>	<u>21</u>	<u>45,161</u>
<b>TOTAL FUNDS</b>	<u>45,140</u>	<u>21</u>	<u>45,161</u>

## YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2024

## 8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,306	(10,285)	21
<b>Restricted funds</b>			
Salford Council	52,751	(52,751)	-
Salford Community Grant	4,964	(4,964)	-
HH Grants	14,693	(14,693)	-
Youth Day	<u>200</u>	<u>(200)</u>	<u>-</u>
	<u>72,608</u>	<u>(72,608)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>82,914</u></u>	<u><u>(82,893)</u></u>	<u><u>21</u></u>

## Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	40,758	(2,602)	2,020	40,176
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u><u>42,778</u></u>	<u><u>2,362</u></u>	<u><u>-</u></u>	<u><u>45,140</u></u>

# YOU CAN COMMUNITY CLUB CIO

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2024

### 8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	6,866	(9,468)	(2,602)
<b>Restricted funds</b>			
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	213	(213)	-
	<u>82,078</u>	<u>(77,114)</u>	<u>4,964</u>
<b>TOTAL FUNDS</b>	<u>88,944</u>	<u>(86,582)</u>	<u>2,362</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.

#### 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.

**YOU CAN COMMUNITY CLUB CIO**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2024**

**8. MOVEMENT IN FUNDS - continued**

**Youth Day**

Funding was to deliver one Youth Day around the theme 'make some noise' to give the young people the opportunity to create and make a video singing a song.

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**YOU CAN COMMUNITY CLUB CIO****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 March 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,018	4,349
Subscriptions	<u>2,908</u>	<u>4,001</u>
	3,926	8,350
<b>Charitable activities</b>		
Grants	78,628	77,714
Sundry income	<u>360</u>	<u>2,880</u>
	<u>78,988</u>	<u>80,594</u>
<b>Total incoming resources</b>	82,914	88,944
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	66,706	57,791
Operating costs	4,842	11,576
Insurance	1,472	1,191
Transport costs	1,014	1,615
Sports projects	-	90
Holiday programme expenditure	5,156	2,510
Community grant/Wellbeing Project	1,563	7,024
DE FIB	-	2,500
Depreciation of computer equipment	<u>700</u>	<u>845</u>
	81,453	85,142
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,440</u>	<u>1,440</u>
<b>Total resources expended</b>	<u>82,893</u>	<u>86,582</u>
<b>Net income</b>	<u>21</u>	<u>2,362</u>