

You Make It

(A Charitable Incorporated Organisation)

Report and Financial Statements

Year ended 31 March 2023

Charity Number 1158572

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You Make It

Report of the Trustees for the year ended 31 March 2023

The trustees present their annual report together with the independently examined financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the recommendations of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP FRS 102 effective October 2019) as they apply to small charities.

Objectives and activities for the public benefit

The objects of You Make It, as set out in its governing document, are to advance the education and to relieve unemployment of Greater London's young unemployed women in particular, but not exclusively, by:

(1) For the public benefit, to advance the professional and personal development of East London's young unemployed and underemployed women – in particular those from non-privileged backgrounds – so that they may enter into and retain meaningful employment. This is done, in particular, but not exclusively, by delivering holistic three to six month programmes either in person or online, which provide participants with:

- (a) information through interactive workshops, which are focused on developing skills to increase the participant's employability and wellbeing;
- (b) advice about learning and earning opportunities through a mentoring programme; and
- (c) access to work experience and other "hands-on" experience in order to develop job-readiness.

(2) For the public benefit, in order to promote racial equality, to design and deliver a programme of interactive anti-racism workshops called You Change It ("YCI"). YCI will principally be delivered (both in person and online) to the employees of other charities, companies and organisations, as well as to individuals, from all backgrounds. Funds raised by YCI will, in part, go back into financially supporting the work described in (1) above. The YCI workshops (the exact number and contents of which may be changed from time to time (therefore this list is not exclusive)) are:

- (a) story telling by those with lived experiences of being victims of racism ("The Stories Write Themselves");
- (b) the history and science of racism and its impact on those living in the UK today ("From Then to Now");
- (c) an understanding of what having privilege means and what not having it means ("Check Your Privilege");
- (d) developing the confidence to challenge racism at work ("What Would You Say If...?");
- (e) support to develop actions which lead to racial equity at work ("Activate Your Allyship").

You Make It

Report of the Trustees for the year ended 31 March 2023 (continued)

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The objects are achieved through a variety of activities:

- Three programmes a year running for 4 months, each for up to 25 women which provide unemployed and underemployed women with personal and professional development opportunities that allow them to fulfil their potential in the world of work and business
- Mentoring for each of the women on the programmes with a wide variety of networked mentors from different backgrounds
- Delivery of workshops, guest talks, seminars and debate clubs to build the confidence to speak up about issues that impact women, and to impart vital skills and knowledge relevant to leading happy and productive lives
- The provision of counselling and pastoral care to enable women to overcome personal barriers (mental and practical e.g. housing and other issues) in order to stand the best chance at life
- Working in partnership with employers who offer work placements, deliver workshops, and sponsor staff to mentor with YMI
- Working in partnership with other local providers to ensure women improve their mental and physical health, activities include yoga classes, healthy cooking classes, and a running club
- Workshops that are aimed at commercial and third sector organisations and members of the general public.

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Report of the Trustees for the year ended 31 March 2023 (continued)

A review of our achievements and performance: How our activities delivered public benefit

In the financial year under review, YMI continued to demonstrate its ability to swiftly learn from and respond to user needs, as we moved away from social distancing restrictions. Reflection and evaluation of purely online delivery, with increased contact hours and additional wellness activities, led to the creation of a new hybrid programme to ensure maximum benefit to women.

Additionally, during this period, the anti-racism allyship programme secured an environmental employer, but while speculative conversations took place with other prospective clients, it was felt at the end of 2022 that efforts to create a sales pipeline for this programme were not yielding the same results as in the first 18 months of the momentum of Black Lives Matter. This, along with a staff capacity issues, meant that YMI decided to pause on delivery of this programme with the intention that it could be fully digitised and made available to employers to deliver in the future e.g. 2024/25. To investigate this, YMI will be accessing guidance from a business development professional through one of its current funders in 2024.

In terms of organisational development, the charity recruited a more diverse board of 3 additional trustees during the year who were able to access training funded through a CAF grant.

You Make It

Report of the Trustees for the year ended 31 March 2023 (continued)

Programmes for women

During the 2022-23 financial year, You Make It:

Continued 4-month programmes but with increased activities and contact hours as follows:

- 1-1 mentoring weekly online;
- 1-1 therapy weekly online (optional);
- Group yoga online (optional);
- In person weekly sessions for women to create strong peer support and explore the city (note workshops rotated across a range of venues in London) which included breakfast, inspirational guest talks, workshops, lunch, debate club, and seminar group discussions;
- In person weekly running club with a charity partner 'Outrunners' (optional);
- In person reduced waste cooking classes with a charity partner 'Made in Hackney';
- In person graduation event/ celebration for women to speak about themselves/ their experiences of YMI a few weeks after programme completion.

During this period, 3 four-month long programmes ran: Programme 14 (May'22-September 2022); Programme 15 (September'22-January'23); and Programme 16 (February'22-June'23). Several programme 16 graduates towards end of completion and after graduation, also took part in our reintroduced work experience placements (note this had stopped for YMI during social distancing periods). We will report on this in next year's report e.g. 2023-24 as this activity falls outside of the reporting period.

Across 3 programmes, 75 women were recruited and 71 completed the programme. Of these 3 were from non-racialised communities, and all were from working class backgrounds.

You Make It

Report of the Trustees for the year ended 31 March 2023 (continued)

Across programmes during this reporting period, YMI delivered:

- 288 hours of group learning in weekly workshops, debate clubs, seminars and guest talks ensuring creation of a new peer and professional network for women, knowledge and skills relevant to work and business start-ups, encouragement of healthier and happier ways of living, as well as providing a safe space for women to begin to reflect on and overcome issues of abuse and other trauma holding them back from moving forward with life;
- Around 1,136 hours of 1-1 mentoring - each woman being matched with a mentor they met with at least 16 times over the course of 4 months;
- Therapy for 49 women reflecting 340 hours of therapy to address depression and anxiety; and
- 122 hours of wellbeing activities including yoga online, cooking classes online and face-face, and a running club.

Note that receptivity for work placements from employers was not initially as strong as pre the pandemic, but this picked up again and we have also now recruited a Partnerships Manager whose role will be to create new employer partnerships for placements and new mentors.

As with previous programme, impact data during this period has again demonstrated strong impact across hard and soft skills development/ outcomes. From surveys at the start and then end of programmes, graduates reported increases across social and professional networks, as well as increases in confidence, social skills and mental wellbeing.

Of 71 participants, data collection shows that 27 women were able to secure employment and 6 women entered into formal education linked to longer term goals.

You Make It

Report of the Trustees for the year ended 31 March 2023 (continued)

Workshops to employers and the general public

Across this period, 75 employees from across a range of sectors were trained in the art of effective mentoring, and these were then matched up with young women beneficiaries on our programmes.

Additionally, our anti racism allyship programme (You Change It), delivered some of its content to an environmental organisation (30 participants). However, a range of factors including a diminished appetite for this course amongst employers, along with reduced staff capacity at YMI to develop our sales pipeline for this work meant that we decided to pause on YCI and to rethink strategy for delivery in early 2024 - we are currently packaging content traditionally delivered with live facilitation into a digital learning resources that employers can purchase to deliver in house themselves, and later in 2023 our team will explore this further.

You Make It

Report of the Trustees for the year ended 31 March 2023 (continued)

Income generation

During the year a decision was made to move away from the delivery of You Change It anti-racism courses and instead focus on increasing income from mentor training and other business partnerships. This pivot saw a significant decrease in income from You Change it, to £15,751 from £52,750 in the prior year, offset by an increase in mentoring income to £46,792 from £21,605 in the previous year. Increasing earned sources of income as a means to diversify income streams which support the core programme for women, will continue to be a key aim for 2023-24.

During 2022-23, activities were funded by grants from the following funders, and we are incredibly grateful to each one: Access- the Foundation for Social Investment Grant, Charities Aid Foundation Resilience Fund, East End Community Foundation- Société Generale UK Foundation Fund, Englefield Family Trust, The Green Hat Foundation, The Henry Smith Charity, Mageni Trust, National Lottery Community Fund, Nike, and Tudor Trust.

Volunteers and in-kind support

We are also immensely grateful to all of our volunteers who, during our empowerment programmes for young women, contribute their time to the programme-related activities as mentors, workshop leaders, delivered wellness activities including yoga classes and running clubs, and provided literacy support.

The cost of volunteered time is not included in the financial statements however, during the year volunteers provided 1,123 hours of support for our programmes (2022: 1,244 hours) with an estimated value of £36,945 (2022:£39,900)

In addition to the contribution of volunteers, gifts in kind were provided for the following items: Catering for workshops and graduations with an aggregate value of £4,675, free use of venues to allow women to meet face to face for workshops and graduations was provided at a value of £20,080, self-care items and sports equipment was provided to women with an aggregate value of £4,125 during the year. This support totalled £28,880 (2022: £5,800) and is shown in note 3c of the financial statements.

You Make It

Report of the Trustees for the year ended 31 March 2023 (continued)

Financial Review

Income

Total income for the year was £402,442 (2022: £399,648).

Principal sources of income came from grants and donations which totalled £339,220 (2022: £324,162) and included £27,551 (2022: £2,654) in general donations from individuals and businesses, many of whom generously give on a regular basis, £58,800 (2022: £5,800) in donated gifts and services, and £282,789 (2022: £265,708) in grants from Trusts and Foundations.

Donations from individuals and businesses were significantly higher in the previous year following in memoriam donations made following the very sad loss of one of our programme mentors following a tragic accident.

Other income comprised: mentors training of £46,792 (2022: £21,605), income from You Change It anti-racism courses of £15,751 (2022: £52,750) and other trading income of £679 (2022: £1,131).

Expenditure

Total expenditure for the year ended March 2023 was £365,123 (2022: £278,853) of which the largest areas of spend were staff costs of £234,031 (2022: £207,539) and other direct programme costs of £74,057 (2022: £42,581). General running costs totalled £55,008 (2022: £25,285).

Costs have risen by £86,270. This is the result of three key changes:

- A rise in staff costs of £26,492 as a result of a growth in the size of the staff team with increased staff focus and time being placed on developing sources of unrestricted income, specifically from sales of training.
- Direct programme costs increased by £31,476 with the largest increase being to workshop running costs as a result of the partial return to face-to-face programme delivery following Covid-19 and the resulting room hire costs, which were provided for free and are including in donated facilities.
- General running costs have increased by £29,723 because of funding received from CAF towards building capacity which was spent on training, team building and the development of the new website.

You Make It

Report of the Trustees for the year ended 31 March 2023 (continued)

Total funds, reserves policy and going concern

The trustees review the charity's reserves policy annually and have considered the Charity Commission guidance on reserves in setting this policy. The policy takes a risk based approach to setting reserves rather than focusing on a monthly requirement.

Based on detailed analysis of the financial risks faced by the charity at this time, the trustees consider it necessary to aim for unrestricted undesignated funds of £282,990 (2022: £230,470), in order to maintain the charity's services.

This target represents:

- £120,000 in case of a shortfall in earned income, being the amount of the earned income target assessed as potentially at risk for the year ahead
- £115,000 in case of a shortfall in grant income, being 3 months of running costs.
- £47,990 to safeguard high quality services in the event of staff sickness or maternity/adoption leave, and

The trustees have considered the risk of sudden unexpected closure or withdrawal of funding, and consider this risk to be very low in the 12 months ahead; therefore targets have not been set for these areas.

The largest part of the reserves target relates to unsecured earned income. A change in focus on this income stream and changes to the staff team mean that the trustees feel that reserves are required to provide stability to the core programme for women as this income strand continues to develop. This will allow for fluctuations in income levels and provide time for sources of income to be further refined where necessary.

You Make It**Report of the Trustees for the year ended 31 March 2023 (continued)**

At 31 March 2023, the level of unrestricted, undesignated reserves held was £311,037 (2022: £238,451) 110% of the agreed target (2022: 102%). Maintaining 100% of the target will be dependent on the success of raising business partnership income during the year ahead and trustees will continue to monitor this.

The Trustees have considered the level of reserves held, secured funding and the charity's cost base and consider that there are no significant threats to You Make It's ability to continue as a going concern for the twelve months from the date of approving these accounts. In drawing this conclusion, Trustees have reviewed detailed financial forecasts including expected cashflows through to January 2025. As such the accounts have been prepared on a going concern basis.

Risk Management

While there have been capacity and wider climate issues which have impacted on the predicted sales of YCI (our anti racism programme as described), we have secured the support of a business coach who is helping our new Partnerships Manager post consider other ways of sharing our content and generating earned income from it later in 2023-24.

The Partnerships Manager post is a new one within our organisational structure and this was introduced in summer 2023 as a way to ensure continued business development efforts within our thinking and doing as a forward-facing charity.

Additionally, the CEO has been successful in securing repeat 3-year funding from a long term funder, and 5 year part funding from a new funder, which places us in a good position to leverage in funds to meet gaps across the next 5 years.

Trustees monitor progress against fundraised and earned income targets in detail at each board meeting and are informed promptly between meetings of any significant successes or disappointments. With each management report, trustees work with the CEO to consider the level of financial risk in the context of income secured, key prospects in the funder and customer pipelines and current levels of unrestricted reserves. This careful monitoring enables trustees to make appropriate financial decisions regarding commitments to future programmes and activities, in good time.

You Make It

Report of the Trustees for the year ended 31 March 2023 (continued)

Structure, Governance and Management

The charity is a registered Charitable Incorporated Organisation (charity number 1158572) and is governed by the terms of its constitution.

Trustees are approved and appointed by the rest of the board on a majority vote basis. Each trustee position is initially for a 2-year term and may be reappointed for further terms of 2 years subject to the needs of the organisation.

Skills gaps at board level are regularly reviewed and ongoing efforts made to reduce gaps. Any new trustee appointed is provided with an induction pack, which includes a Declaration of Interests section and a Skills Audit.

The Chair and CEO of You Make It also induct new trustees into the work of the charity.

All trustees are made aware of relevant organisational policies e.g. Safeguarding, as well as Charity Commission Guidance (all trustees are asked to register for updates from the Charity Commission).

Organisational structure and key management personnel

The CEO reports to the Chair of You Make It, who is responsible for convening board meetings and ensuring the correct governance of the charity with other trustees. The Chair is also responsible for appraising the performance of the CEO and trustees.

At December 2023 there are 5 working staff: the CEO, a Programmes & Participation Manager, and Partnerships Manager who report into the CEO, a Programmes Coordinator who reports into the Programmes & Participation Manager, and Administrator & Social Media Assistant who reports into the Partnerships Manager.

The board of trustees and the CEO are the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

The pay of the charity's CEO is reviewed annually by the board of trustees. Any changes to staff pay are dealt with in accordance with the Staff Pay Policy which is set by the board of trustees and reviewed annually.

Details of trustee expenses and related party transactions are disclosed in note 20 to the accounts. Trustees are required to disclose all relevant interests and register them with the CEO and, in accordance with the charities policy, withdraw from decisions where a conflict of interest arises.

You Make It

Report of the Trustees for the year ended 31 March 2023 (continued)

Reference and administrative information

Charity Name You Make It

Charity Registration Number 1158572

Trustees

The Trustees who have served from 1 April 2022 up to the date of approval of these financial statements were as follows:

Muniat Adeyemo (trustee until June 2023)
Stephanie Grace Collins
Fatou Jeng
Atul Mehta – Chair (until October 2023)
Kate O'Connor
Liana Rose Shamash – Chair (from October 2023)
Tashan Nicholas

CEO Asma Shah

Principal Office You Make It, Shed, 8 Lee Street, London, E8 4DY

Independent Examiner Andrew M Wells, 99 Western Road, Lewes,
East Sussex, BN7 1RS

You Make It**Report of the Trustees for the year ended 31 March 2023 (continued)****Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 23rd January 2024 and signed on their behalf by:

DocuSigned by:

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Liana Shamash
Chair

You Make It

Independent Examiners Report to the Trustees of You Make It (Charity Number 1158572)

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



26th January 2024

Andrew M Wells FMAAT
Counterculture Partnership LLP
Unit 115
Ducie House
Ducie Street
Manchester
M1 2JW

You Make It
Statement of Financial Activities
For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31.03.2023 £	Unrestricted Funds £	Restricted Funds £	Total 31.03.2022 £
Income from:							
Donations and legacies:							
Grants and Donations	3	100,431	238,789	339,220	88,454	235,708	324,162
Charitable Activities:							
Mentor Training		46,792	-	46,792	21,605	-	21,605
You Change It		15,751	-	15,751	52,750	-	52,750
Workshops		-	-	-	-	-	-
Other Trading Activities:		679	-	679	1,131	-	1,131
Total Income		163,653	238,789	402,442	163,940	235,708	399,648
Expenditure on:							
Staff costs	7	46,458	187,573	234,031	100,289	107,250	207,539
Direct Programme costs	4	31,676	42,381	74,057	9,823	32,758	42,581
Mentor Training		-	61	61	20	380	400
You Change It		1,918	-	1,918	-	2,730	2,730
Grants		-	-	-	-	300	300
Fundraising costs		48	-	48	18	-	18
General Running costs	5	10,967	44,041	55,008	15,148	10,137	25,285
Other Trading costs		-	-	-	-	-	-
Total Expenditure	6	91,067	274,056	365,123	125,298	153,555	278,853
Net income/(expenditure) for the year		72,586	(35,267)	37,319	38,642	82,153	120,795
Net movement in funds for the year		72,586	(35,267)	37,319	38,642	82,153	120,795
Reconciliation of funds							
Total funds brought forward		238,451	177,071	415,522	199,809	94,918	294,727
Total funds carried forward	15	311,037	141,804	452,841	238,451	177,071	415,522

You Make It
Balance Sheet
As at 31 March 2023

	Notes	31.03.2023	31.03.2022
		£	£
Fixed Assets			
Tangible assets	10	<u>951</u>	<u>2,647</u>
Total Fixed Assets		951	2,647
Current Assets			
Debtors	11	7,502	12,393
Cash at bank and in hand	14	<u>457,377</u>	<u>433,681</u>
Total Current Assets		464,879	446,074
Creditors:			
Creditors falling due within one year	12	<u>12,989</u>	<u>33,199</u>
Net Current Assets		<u>451,890</u>	<u>412,875</u>
Total Assets less current liabilities		452,841	415,522
Total Net Assets		<u>452,841</u>	<u>415,522</u>
The Funds of the charity:			
Unrestricted income funds		311,037	238,451
Restricted income funds		141,804	177,071
Total charity funds	15	<u>452,841</u>	<u>415,522</u>

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Approved for issue by the Trustees on x23rd January 2024

DocuSigned by:
Liana Shamash
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Liana Shamash- Chair

The notes on pages 17 to 27 form part of these accounts

1 Basis of Preparation

1.a Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and with the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

1.b Legal Form

You Make It is a Charitable Incorporated Organisation registered as a body corporate under Part 11 of the Charities Act 2011. The address of the organisation is Shed, 8 Lee Street, London, E8 4DY. The charity's operations and principal activities are included on page 2 of the Trustees' annual report

1.b Going Concern

The financial statements are prepared on a going concern basis, as the Trustees consider there are no material uncertainties around the charities ability to continue as a going concern.

The charity is currently holding £310,672 in unrestricted general funds (110% of target reserves), of which £235k is specifically held to mitigate against the risk of a shortfall in income for the year ahead. In addition, secured income is in place which together with reserves in the event income targets are not met would enable costs to be covered for the 12 months to January 2025. The adequacy of the reserves target is reviewed regularly by the Trustees.

1.c Accounting Policies

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. The financial statements are presented in sterling which is the functional currency of the charity rounded to the nearest £

1.d Significant accounting estimates and judgments

Aside from going concern set out in 1b above, there have been no other key estimates or judgments required in determining the carrying value of assets and liabilities. There have been no changes have been to accounting estimates during the year.

You Make It

Notes to the financial statements 31 March 2023

2 Accounting Policies

Income

2.a Recognition of income

Income is included in the Statement of Financial Activities (Sofa) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.b Grants and donations

Grants and donations are only included in the SOFA when the general income recognition criteria are met, generally upon receipt. (5.10 to 5.12 FRS102 SORP).

Where grants are of a performance related nature, income is only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

2.c Government grants

When Government Grants are received these are disclosed separately in the accounts (Note 3b)

2.d Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

2.e Donated goods and services/facilities

Gifts in kind for use by the charity are included in the SOFA as income from donations when receivable. Donated goods are measured at fair value(the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

2.f Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

You Make It

Notes to the financial statements 31 March 2023

Expenditure

2.g Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

2.h Governance and support costs

The charity has chosen to report income and expenditure using natural classification rather than an activity based presentation and as such governance and support costs are shown separately in note 7.

Assets and Liabilities

2.i Accrued and Deferred income

Accrued income relates to gift aid receivable only.

Deferred Income relates to:

- income invoiced for You Change It and mentor training activities delivered after the year end

2.j Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

2.k Bank and Cash

Cash includes cash held in the charity's bank accounts, petty cash and amounts held by PayPal

2.l Tangible fixed assets for use by charity

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. Assets are depreciated over 3 years on a straight line basis.

You Make It
Notes to the financial statements 31 March 2023
(continued)

3. Grants and Donations

	Unrestricted Funds	Restricted Funds	Total 31.03.2023	Total 31.03.2022
Donations from Individuals and Businesses	27,551	-	27,551	52,654
Grant Income (note 3b)	44,000	238,789	282,789	265,708
Donated gift and services (note 3c)	28,880	-	28,880	5,800
	<u>£ 100,431</u>	<u>£ 238,789</u>	<u>£ 339,220</u>	<u>£ 324,162</u>

3b. Grant Income

We were grateful to have received Grant income from the following Trusts and Foundations:

	Unrestricted Funds	Restricted Funds	Total 31.03.2023	Total 31.03.2022
CAF Resilience Fund	-	37,871	37,871	93,612
East End Community Foundation- Societe Generale UK Foundation Fund	-	10,000	10,000	12,096
Englefield Family Trust	4,000	-	4,000	
Green Hat Foundation	10,000	-	10,000	
Access- the Foundation for Social Investment Grant	-	25,918	25,918	20,000
The Henry Smith Charity	-	30,000	30,000	60,000
Mageni Trust	5,000	-	5,000	5,000
National Lottery Community Fund	-	50,000	50,000	50,000
NIKE		85,000	85,000	-
Tudor Trust	25,000	-	25,000	25,000
	<u>£ 44,000</u>	<u>£ 238,789</u>	<u>£ 282,789</u>	<u>£ 265,708</u>

Other than funding from the National Lottery Community Fund set out above totalling £50,000 (2022:£50,000) no other government grants were received during the year (2022 none).

3c. Donated goods, Facilities and Services

	Total 31.03.2023	Total 31.03.2022
Venue Hire	20,080	2,700
Catering	4,675	-
Self care items for women	500	-
Equipment Provision for women	3,625	1,600
Consultancy	-	1,500
	<u>£ 28,880</u>	<u>£ 5,800</u>

Donated services and facilities are included in the SOFA when received and are shown at the value the charity would need to pay to secure the same services, items or facilities provided that amount can be measured reliably.

The time given by volunteers is not recognised in the accounts however we are extremely grateful for the 1,244 (2021: 1,075) hours of support provided by them which at estimated market value amounts to £39,900 (2021:£35,565) of donated time.

You Make It

Notes to the financial statements 31 March 2023
(continued)**4. Direct Programme Costs**

	Total 31.03.2023	Total 31.03.2022
Workshop Running Costs	32,867	11,327
Workshop Refreshments	4,607	3,449
Participant Travel Costs	1,672	800
Graduation Costs	5,105	420
Pastoral Care and Counselling	19,576	20,425
DBS Checking	629	683
Evaluation Costs	3,025	1,200
Photography	850	-
Equipment provision for women	4,125	1,600
Recruitment to programmes	1,601	2,677
	<u>£ 74,057</u>	<u>£ 42,581</u>

5. General Running Costs

	Total 31.03.2023	Total 31.03.2022
Governance	1,666	632
Office space	13,110	9,249
Consultancy	-	1,735
Building Capabilities	9,125	-
Team Building	1,555	-
Payroll, Accountancy and Bookkeeping	6,008	4,744
Stationery, Postage, Telephones and IT costs	6,153	2,491
Website upgrade	9,140	-
Insurance	1,220	1,140
Meeting Sundries	817	578
Depreciation	2,652	2,506
Other	3,562	2,210
	<u>£ 55,008</u>	<u>£ 25,285</u>

You Make It
Notes to the financial statements 31 March 2023
(continued)

6. Net expenditure for the year

This is stated after the following

	Total 31.03.2023	Total 31.03.2022
Depreciation of tangible fixed assets	2,653	2,505
Profit of disposal of IT equipment	-	-
Independent Examination Fees (including VAT)	840	720
Operating leases Office space	13,110	9,249

7. Analysis of staff costs, trustee remunerations and expenses, and the cost of key management personnel

	Total 31.03.2023	Total 31.03.2022
The staff costs were		
Wages and Salaries	186,684	153,506
Social Security Costs	15,527	13,023
Pension Costs	9,265	23,874
	<u>£ 211,476</u>	<u>£ 190,403</u>

One employees received employee benefits (excluding employer pension costs and national insurance) for the reporting period of between £70,000 and £80,000. (2022: One employee recived eployee benefits between £60,000 and £70,000)

You Make It operates a defined contribution pension scheme for all eligible employees. Employer contributions are included in the SOFA within staff costs as an expense for the year ended 31 March 2023 and total £9,378 (2022:£23,874). The employers amount included within creditors at the year end is £nil (2022:£nil).

The key management personnel of the charity comprise the Trustees and the CEO. No trustee receives any payment for their services to the charity. The total amount paid to the CEO in the financial year ended 31 March 2023 including Employers National Insurance and Pension was £95,119 (2022: £90,640). 2022 included a pension adjustment to reflect the Trustee's desire to improve pension provision over the course of the CEO's employment of £11,865.

8. Average headcount

	2023		2022	
	Full Time	Part Time	Full Time	Part Time
Charitable activities	4.1	0.6	3.5	0.5
	<u>4.1</u>	<u>0.6</u>	<u>3.5</u>	<u>0.5</u>

You Make It
Notes to the financial statements 31 March 2023
(continued)

9. Taxation

You Make It is a registered charity and as such its income and gains falling within Section 471 to 489 of the Corporation Tax Act 2010 or Section 256 of Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

10. Tangible Fixed Assets

	IT and Office Equipment	Total
Cost		
As at 1 April 2022	11,358	11,358
Additions	957	957
Disposals	(1,782)	(1,782)
As at 31 March 2023	10,533	10,533
Depreciation		
As at 1 April 2022	8,711	8,711
Charge for the year	2,653	2,653
Disposals	(1,782)	(1,782)
As at 31 March 2023	9,582	9,582
Net Book Value		
As at 31 March 2022	£ 2,647	£ 2,647
As at 31 March 2023	£ 951	£ 951

11. Debtors

	Total 31.03.2023	Total 31.03.2022
Trade debtors	3,600	11,175
Prepayments	974	956
Gift Aid Accrued Income	927	262
VAT debtor	2,001	-
	£ 7,502	£ 12,393

You Make It
Notes to the financial statements 31 March 2023
(continued)

12. Creditors: Amounts falling due within one year

	Total 31.03.2023	Total 31.03.2022
Trade creditors	1,294	1,062
Accruals	7,521	14,451
Deferred Income	-	11,250
Taxation and Social Security	4,174	6,436
	<u>£ 12,989</u>	<u>£ 33,199</u>

13. Deferred Income

	Total 31.03.2023	Total 31.03.2022
Balance at 1 April 2021	11,250	17,700
Released in the year	(11,250)	(17,700)
Deferred in the year	-	11,250
Balance at 31 March 2022	<u>£ -</u>	<u>£ 11,250</u>

In the previous year deferred income comprises income received which relates to Mentor training courses which took place in April 22

14. Cash at bank and in hand

	Total 31.03.2023	Total 31.03.2022
Cash at bank	457,180	433,540
Petty Cash	168	49
PayPal	29	93
	<u>£ 457,377</u>	<u>£ 433,682</u>

You Make It
Notes to the financial statements 31 March 2023
(continued)

15. Analysis of charitable funds

15a. Details of charitable funds held and movements during the current reporting period

	Fund balance brought forward 31.03.2022	Income	Expenditure	Transfer	Fund balance at 31.03.2023
Unrestricted Funds	238,450	163,653	(91,065)	-	311,038
Restricted funds					
Programme Costs	88,131	169,326	(157,132)	1,192	100,325
Pastoral Care and Counselling	9,654	4,808	(6,075)	1,267	8,387
Business Development	49,424	37,821	(59,310)	-	27,935
Resilience Support	9,765	10,000	(19,765)	-	-
Overheads	8,158	14,334	(21,488)	1,425	1,004
Ladies' Den Grants	3,884	-	0	(3,884)	3,884
Covid-19 Response funds	556	-	(288)	-	268
Staff Wellness	7,500	2,500	(10,000)	-	0
Total Restricted Funds	177,073	238,789	(274,058)	-	141,804
Total Funds	£ 415,522	£ 402,442	£ (365,123)	£ 0	£ 452,841

15b. Details of charitable funds held and movements during the previous reporting period

	Fund balance brought forward 31.03.2021	Income	Expenditure	Fund balance at 31.03.2022
Unrestricted Funds	199,809	163,940	(125,299)	238,450
Restricted funds				
Programme Costs	66,824	141,906	(120,599)	88,131
Pastoral Care and Counselling	17,309	5,251	(12,906)	9,654
Business Development	2,739	60,089	(13,404)	49,424
Resilience Support	-	10,000	(235)	9,765
Overheads	1,243	10,962	(4,047)	8,158
Ladies' Den Grants	4,184	-	(300)	3,884
Covid-19 Response funds	844	-	(288)	556
Staff Wellness	1,775	7,500	(1,775)	7,500
Total Restricted Funds	94,919	235,708	(153,554)	177,073
Total Funds	£ 294,727	£ 399,648	£ (278,853)	£ 415,522

You Make It
Notes to the financial statements 31 March 2023
(continued)

16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 31.03.2023	Total Funds 31.03.22
	£	£	£	£
Fixed Assets	432	519	951	2,647
Current Assets	323,259	141,620	464,879	446,074
Creditors: amounts falling due within one year	(12,654)	(335)	(12,989)	(33,199)
	311,037	141,804	452,841	415,522

17. Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits in relation to their role with the charity. No trustees have claimed any expenses in relation to their role.

The aggregate amount of donations and grants made by trustees and people connected with them where no conditions are attached is £5,480 (2022: £5,900).

Two Trustees (2022: none) provided probono services during the year which are included within donated goods and services:

Two Trustees, Stephanie Collins and Liana Shamash facilitated free room hire for programme workshops with their employers with a value of £3,600 respectively.

18. Obligations under operating leases

The company had future commitments under non-cancellable operating leases as follows:

	Land and Buildings	
	31.03.2023	31.03.2022
Payments due in less than 1 year	1,320	2,112
	<u>£ 1,320</u>	<u>£ 2,112</u>

The charity has an agreement in place for the use of desk space within a shared workspace. The commitment above relates to a 2 month notice period.