

You Make It

(A Charitable Incorporated Organisation)

Report and Financial Statements

Year ended 31 March 2024

Charity Number 1158572

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You Make It

Report of the Trustees for the year ended 31 March 2024

The trustees present their annual report together with the independently examined financial statements of the charity for the year ended 31 March 2024. 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 largely East London's young unemployed and underemployed women – in particular those from non-privileged, racially minoritised backgrounds – so that they stand a stronger chance of entering into and retaining meaningful employment. This is done, in particular, but not exclusively, by delivering holistic four month long programmes either in person or online, which provide participants with:

- (a) information and inspiration through interactive workshops and guest speaker sessions 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 online with live facilitation to the employees of other organisations. 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 2024 (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:

- Recruitment of 75 women a year ages 18-30 who are unemployed and underemployed onto 4 month long programmes which equip them with personal and professional development opportunities so that they can 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, expertly trained 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 therapy, as well as pastoral care to sign post women to other services to support them to overcome personal barriers to recognise and achieve their potential in life
- Working in partnership with employers who engage with our work in a number of ways eg by offering work placements, delivering workshops, sponsoring staff to mentor with YMI, and offering venue space for activities
- Working in partnership with other local providers to ensure women improve their mental and physical health through activities which include options of online yoga classes, and a local running club.
- Workshops that are aimed at commercial and third sector organisations to help them become racially inclusive.

You Make It

Report of the Trustees for the year ended 31 March 2024 (continued)

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

In the financial year under review, and in spite of staff recruitment challenges in the sector, YMI continued to demonstrate its resilience and determination to respond to user needs with completion of 2 programmes, and the recruitment for and launch of a 3rd programme which took place between February'24-June'24.

Unfortunately, amid a changed market-place for anti racism allyship training, along with limits on staff capacity , 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 (2020 onwards). As such, in 2023 YMI decided to pause on delivery of this programme with the intention to fully digitise and make it available to employers in the future. A commercial training provider who have sponsored several of their leadership team to mentor women on our programmes, are investigating with us later this autumn 2024 how they can on a pro bono basis assist with this work.

In terms of organisational development, the charity undertook a review of its board in order to recruit new trustees in autumn 2024. We are pleased that during the financial year we are reporting on, we were also able to recruit a Treasurer with extensive charity finance experience at a senior level.

Additionally, we rethought our staffing structure and during the reporting period, introduced two new permanent posts - a Head of Operations & People and Partnerships Manager.

You Make It

Report of the Trustees for the year ended 31 March 2024 (continued)

Programmes for women

During the 2023-24 financial year, You Make It completed 2 programmes, which provided participants with the following:

- 1-1 mentoring weekly online;
- 1-1 therapy weekly online (optional for women, though take up was strong);
- 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' (optional and limited numbers due to the partner's capacity);
- In person graduation event/ celebration for women to speak about themselves/ their experiences of YMI after programme completion.

Several graduates from the 2nd of these two programme were also able to take part in paid or expenses paid work experience placements created through partnerships with a flagship arts museum, a leading advertising agency, and large digital consulting company.

Across these programmes 50 women were recruited, of which 43 completed through to graduation, all were from working class backgrounds, with one from a non racialised community.

You Make It

Report of the Trustees for the year ended 31 March 2024 (continued)

The 43 women were supported by YMI who delivered:

- 192 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 700 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;
- Around 300 hours of 1-1 therapy to address depression and anxiety; and
- Around 100 hours of wellbeing activities including yoga online, face to face cooking classes and a running club.

Impact data during this period demonstrated strong impact across hard and soft skills development/ outcomes. From surveys at the start and then end of programmes, graduates reported increases to social and professional networks, confidence/ self esteem, social skills and mental wellbeing.

Of 43 graduates from these programmes, data collection shows that around the time of graduation 25 women were able to secure employment.

You Make It

Report of the Trustees for the year ended 31 March 2024 (continued)

Workshops to employers and the general public

Across this period, 50 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. Of the few women recruited onto programmes that withdrew due to securing work early or having to manage incredibly complex personal challenges, their allocated mentors were deferred to the February'24-June'24 programme.

As previously explained, we paused on delivery of our anti racism allyship programme for employers, but our CEO did deliver tailored workshops across this period for a funder and a large group of other third sector organisations to learn from our approach in empowering women from racially minoritised communities; as well as a large arts organisation partner and their venue's creative/ cultural tenants who sought to better recruit and engage with young underrepresented talent.

You Make It

Report of the Trustees for the year ended 31 March 2024 (continued)

Income generation

During 2023-24, activities were funded by grants from the following funders, and we are incredibly grateful to each one: Access- the Foundation for Social Investment Grant, City Bridge Trust, East End Community Foundation- Société Generale UK Foundation Fund, Duff and Phelps, 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 and delivered wellness activities.

The cost of volunteers time is not included in the financial statements however, during the year volunteers provided 710 hours of support for our programmes (2023: 1,244 hours) with an estimated value of £22,800 (2023:£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 £7,200, free use of venues to allow women to meet face to face for workshops and graduations was provided at a value of £20,400, self-care items and sports equipment was provided to women with an aggregate value of £2,250 during the year, Equipment provision estimated to be valued at £17,500. This support totalled £47,350 (2023: £28,880) and is shown in note 3c of the financial statements.

You Make It
Report of the Trustees for the year ended 31 March 2024 (continued)

Financial Review

Income

Total income for the year was £363,447 (2023: £402,442).

Principal sources of income came from grants and donations which totalled £325,193 (2023: £339,220) and included £6,361 (2023: 27,551) in general donations from individuals and businesses, many of whom generously give on a regular basis, £47,350 (2023: £28,880) in donated gifts and services, and £271,482 (2023: £282,789) in grants from Trusts and Foundations.

Other income comprised: mentors training of £37,510 (2023: £46,792) and other trading income of £744 (2023: £679).

Donation income fell as a result of limited staff capacity in 2023/24 to proactively pursue donations of this kind. You Change it income, which comprised £15,751 in 2023 was not repeated in 2024 due to a strategic shift away from delivering courses of this kind.

Expenditure

Total expenditure for the year ended March 2024 was £409,881 (2023: £365,123) of which the largest areas of spend were staff costs of £270,951 (2023: £234,031) and other direct programme costs of £95,363 (2023: £74,057). General running costs totalled £41,968 (2023: £55,008).

Costs have risen by £44,758. This is the result of three key changes:

- A rise in staff costs of £36,920 as a result of a growth in the size of the staff team in this year.
- Direct programme costs increased by £21,306 with the largest increase being equipment provision to women provided in kind through the Nike Grant.
- This was offset by a reduction in general running costs by £13,040 where expenditure had been high in 2023 following the expenditure of CAF funding towards building capacity which was spent on training, team building and the development of the new website and was not repeated at the same levels in 2024.

You Make It

Report of the Trustees for the year ended 31 March 2024 (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 £255,690 (2023: £282,990), in order to maintain the charity's services.

This target represents:

- £85,000 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
- £106,000 in case of a shortfall in grant income, being 3 months of running costs.
- £64,690 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.

A large 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 2024 (continued)

At 31 March 2024, the level of unrestricted, undesignated reserves held was £300,149 (2023: £311,037) 117% of the agreed target (2023: 110%). 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 2026. 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 are shortly going in discussion with an employer partner with expertise in e-learning products about support they can offer to digitise YCI.

The Partnerships Manager post is a new one within our organisational structure and this was introduced in summer 2023 with a short term post holder as a way to ensure continued support from employers to sponsor mentors for our programmes with women. We have since recruited a longer term Partnership Manager who will explore additional business development opportunities.

Additionally, the CEO has schedule a series of conversations with funders to help fill gaps across the next 3-5 years.

We have, as described, also recruited for a brand new post - Head of Operations & People, who is able to alleviate pressures on the CEO around staffing and operational issues, in order that the CEO is able to focus more on income generation through additional grants and other sources (eg with close working with the Partnerships Manager).

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 2024 (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 3-year term and may be reappointed for further terms of 3 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 2024 there are 6 working staff: the CEO, a Head of Operations & People who reports into the CEO, a Partnerships Manager, Programmes & Pastoral Care Manager, and Administrator who are line managed by the HoOP, and Programmes Coordinator who reports into the P&P Manager. Both managers, while being line managed by the HoOP, have dotted lines to the CEO.

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 2024 (continued)

Reference and administrative information

Charity Name You Make It

Charity Registration Number 1158572

Trustees

The Trustees who have served from 1 April 2023 up to the date of approval of these financial statements were as follows:

Muniat Adeyemo (until June 2023)
Jenny Beardsley – Treasurer (from March 24)
Stephanie Grace Collins (until May 24)
Fatou Jeng
Atul Mehta – Chair (until October 2023)
Tashan Nicholas (until May 24)
Kate O'Connor
Liana Rose Shamash – Chair

CEO Asma Shah

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

Independent Examiner Andrew M Wells, Bank Chambers, Main Street,
Hawes, North Yorkshire, DL8 3QL

You Make It

Report of the Trustees for the year ended 31 March 2024 (continued)

Trustees' responsibilities in relation to the financial statements

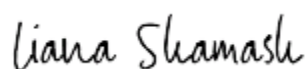
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity 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 20th January 2025 and signed on their behalf by:



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 2024.

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.



Andrew M Wells FMAAT
Counterculture Partnership LLP
Bank Chambers
Main Street, Hawes
North Yorkshire
DL8 3QL

You Make It
Statement of Financial Activities
For the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31.03.2024 £	Unrestricted Funds £	Restricted Funds £	Total 31.03.2023 £
Income from:							
Donations and legacies:							
Grants and Donations	3	58,711	266,482	325,193	100,431	238,789	339,220
Charitable Activities:							
Mentor Training		37,510	-	37,510	46,792	-	46,792
You Change It		-	-	-	15,751	-	15,751
Other Trading Activities:		744	-	744	679	-	679
Total Income		96,965	266,482	363,447	163,653	238,789	402,442
Expenditure on:							
Staff costs	7	40,966	229,985	270,951	46,458	187,573	234,031
Direct Programme costs	4	52,199	43,164	95,363	31,676	42,381	74,057
Mentor Training		-	1,384	1,384	-	61	61
You Change It		140	-	140	1,918	-	1,918
Grants		-	-	-	-	-	-
Fundraising costs		75	-	75	48	-	48
General Running costs	5	4,431	37,537	41,968	10,967	44,041	55,008
Other Trading costs		-	-	-	-	-	-
Total Expenditure	6	97,811	312,070	409,881	91,067	274,056	365,123
Net income/(expenditure) for the year		(846)	(45,588)	(46,434)	72,586	(35,267)	37,319
Transfer		(10,042)	10,042	-	-	-	-
Net movement in funds for the year		(10,888)	(35,546)	(46,434)	72,586	(35,267)	37,319
Reconciliation of funds							
Total funds brought forward		311,037	141,804	452,841	238,451	177,071	415,522
Total funds carried forward	15	300,149	106,258	406,407	311,037	141,804	452,841

You Make It
Balance Sheet
As at 31 March 2024

	Notes	31.03.2024	31.03.2023
		£	£
Fixed Assets			
Tangible assets	10	<u>1,868</u>	<u>951</u>
Total Fixed Assets		<u>1,868</u>	<u>951</u>
Current Assets			
Debtors	11	8,091	7,502
Cash at bank and in hand	14	<u>426,270</u>	<u>457,377</u>
Total Current Assets		<u>434,361</u>	<u>464,879</u>
Creditors:			
Creditors falling due within one year	12	<u>29,822</u>	<u>12,989</u>
Net Current Assets		<u>404,539</u>	<u>451,890</u>
Total Assets less current liabilities		406,407	452,841
Total Net Assets		<u>406,407</u>	<u>452,841</u>
The Funds of the charity:			
Unrestricted income funds		300,150	311,037
Restricted income funds		106,258	141,804
Total charity funds	15	<u>406,407</u>	<u>452,841</u>

Approved for issue by the Trustees on 20th January 2025

Liana Shamash

.....
Liana Shamash- Chair

The notes on pages 19 to 29 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.c Going Concern

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

The charity is currently holding £300,149 in unrestricted general funds (117% of target reserves), of which £191k 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 2026. The adequacy of the reserves target is reviewed regularly by the Trustees.

1.d 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.e Significant accounting estimates and judgements

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

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.

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.

3. Grants and Donations

	Unrestricted Funds	Restricted Funds	Total 31.03.2024	Total 31.03.2023
Donations from Individuals and Businesses	6,361	-	6,361	27,551
Grant Income (note 3b)	5,000	266,482	271,482	282,789
Donated gift and services (note 3c)	47,350	-	47,350	28,880
	<u>£ 58,711</u>	<u>£ 266,482</u>	<u>£ 325,193</u>	<u>£ 339,220</u>

3b. Grant Income

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

	Unrestricted Funds	Restricted Funds	Total 31.03.2024	Total 31.03.2023
CAF Resilience Fund	-	-	-	37,871
City Bridge Trust	-	73,125	73,125	-
East End Community Foundation- Societe Generale UK Foundation Fund	-	10,500	10,500	10,000
Englefield Family Trust	-	-	-	4,000
Green Hat Foundation	-	-	-	10,000
Access- the Foundation for Social Investment Grant	-	-	-	25,918
The Henry Smith Charity	-	30,000	30,000	30,000
Mageni Trust	5,000	-	5,000	5,000
National Lottery Community Fund	-	67,884	67,884	50,000
NIKE	-	84,973	84,973	85,000
Tudor Trust	-	-	-	25,000
	<u>£ 5,000</u>	<u>£ 266,482</u>	<u>£ 271,482</u>	<u>£ 282,789</u>

Other than funding from the National Lottery Community Fund set out above totalling £67,884 (2023:£50,000) no other government grants were received during the year (2023 none).

3c. Donated goods, Facilities and Services

	Total 31.03.2024	Total 31.03.2023
Venue Hire	20,400	20,080
Catering	7,200	4,675
Self care items for women	2,250	500
Equipment Provision for women	17,500	3,625
Consultancy	-	-
	<u>£ 47,350</u>	<u>£ 28,880</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 710 (2023: 1,244) hours of support provided by them which at estimated market value amounts to £22,800 (2023:£39,900) of donated time.

4. Direct Programme Costs

	Total 31.03.2024	Total 31.03.2023
Workshop Running Costs	31,619	32,867
Workshop Refreshments	7,533	4,607
Participant Travel Costs	3,510	1,672
Graduation Costs	6,555	5,105
Pastoral Care and Counselling	17,350	19,576
DBS Checking	875	629
Evaluation Costs	1,250	3,025
Photography	1,431	850
Equipment provision for women	19,750	4,125
Recruitment to programmes	5,490	1,601
	<u>£ 95,363</u>	<u>£ 74,057</u>

5. General Running Costs

	Total 31.03.2024	Total 31.03.2023
Governance	2,947	1,666
Office space	9,343	13,110
Building Capabilities	702	9,125
Team Building, Training and Wellbeing	5,321	4,421
Payroll, Accountancy and Bookkeeping	5,329	6,008
Professional Fees	8,343	-
Stationery, Postage, Telephones and IT costs	6,651	6,153
Website upgrade	-	9,140
Insurance	1,280	1,220
Meeting Sundries	145	817
Depreciation	1,407	2,652
Other	500	696
	<u>£ 41,968</u>	<u>£ 55,008</u>

6. Net expenditure for the year

This is stated after the following

	Total 31.03.2024	Total 31.03.2023
Depreciation of tangible fixed assets	1,407	2,653
Profit of disposal of IT equipment	(215)	-
Independent Examination Fees (including VAT)	840	840
Operating leases Office space	9,343	13,110

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

	Total 31.03.2024	Total 31.03.2023
The staff costs were		
Wages and Salaries	229,789	186,684
Social Security Costs	19,232	15,527
Pension Costs	10,664	9,265
	<u>£ 259,685</u>	<u>£ 211,476</u>

One employees received employee benefits (excluding employer pension costs and national insurance) for the reporting period of between £80,000 and £90,000. (2023: One employee received employee benefits between £70,000 and £80,000)

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 2024 and total £10,664 (2023:£9,265). The employers amount included within creditors at the year end is £1,209 (2023:£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 2024 including Employers National Insurance and Pension was £99,588 (2023: £95,119).

During the year a termination payment of £5,651 was paid to one employee as part of a settlement agreement

8. Average headcount

	2024		2023	
	Full Time	Part Time	Full Time	Part Time
Charitable activities	2.7	2.0	4.1	0.6
	<u>2.7</u>	<u>2</u>	<u>4.1</u>	<u>0.6</u>

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 2023	10,533	10,533
Additions	2,324	2,324
Disposals	(1,010)	(1,010)
As at 31 March 2024	11,847	11,847
Depreciation		
As at 1 April 2023	9,582	9,582
Charge for the year	1,407	1,407
Disposals	(1,010)	(1,010)
As at 31 March 2024	9,979	9,979
Net Book Value		
As at 31 March 2023	£ 951	£ 951
As at 31 March 2024	£ 1,868	£ 1,868

11. Debtors

	Total 31.03.2024	Total 31.03.2023
Trade debtors	5,877	3,600
Prepayments	987	974
Gift Aid Accrued Income	1,227	927
VAT debtor	-	2,001
	£ 8,091	£ 7,502

12. Creditors: Amounts falling due within one year

	Total 31.03.2024	Total 31.03.2023
Trade creditors	4,437	1,294
Accruals	10,025	7,521
Deferred Income	1,125	-
Taxation and Social Security	14,235	4,174
	<u>£ 29,822</u>	<u>£ 12,989</u>

13. Deferred Income

	Total 31.03.2024	Total 31.03.2023
Balance at 1 April 2023	-	11,250
Released in the year	-	(11,250)
Deferred in the year	1,125	-
Balance at 31 March 2024	<u>£ 1,125</u>	<u>£ -</u>

Deferred income relates to income received towards You Change It course which took place in April 24

14. Cash at bank and in hand

	Total 31.03.2024	Total 31.03.2023
Cash at bank	424,610	457,180
Petty Cash	273	168
PayPal	920	29
Equals Money	467	-
	<u>£ 426,270</u>	<u>£ 457,377</u>

15. Analysis of charitable funds

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

	Restated Fund balance brought forward 31.03.2023	Income	Expenditure	Transfer	Fund balance at 31.03.2024
Unrestricted Funds	311,037	96,965	(97,811)	(10,042)	300,149
Restricted funds					
Programme Costs	101,519	229,910	(236,407)		95,022
Pastoral Care and Counselling	9,654	8,720	(14,842)	22	3,554
Business Development	27,935		(37,935)	10,000	0
Resilience Support	-				-
Overheads	2,427	27,852	(22,598)		7,681
Ladies' Den Grants	-				-
Covid-19 Response funds	268		(288)	20	0
Staff Wellness	0				0
Total Restricted Funds	141,804	266,482	(312,070)	10,042	106,258
Total Funds	£ 452,841	£ 363,447	£ (409,881)	£ 0	£ 406,407

The £10,000 transfer of funds relates to restricted funds held for business development at the end of March 23 which were reported in the general fund in that year.

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

	Fund balance brought forward 31.03.2022	Income	Expenditure	Transfer	Restated Fund balance at 31.03.2023
Unrestricted Funds	238,450	163,653	(91,065)	-	311,038
Restricted funds					0
Programme Costs	88,131	169,326	(157,132)	1,192	101,517
Pastoral Care and Counselling	9,654	4,808	(6,075)	1,267	9,654
Business Development	49,424	37,821	(59,310)	-	27,935
Resilience Support	9,765	10,000	(19,765)	-	0
Overheads	8,158	14,334	(21,488)	1,425	2,429
Ladies' Den Grants	3,884	-	0	(3,884)	0
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

The fund balance at the 31 March 2023 was restated as the previous presentation included an administration error where the fund transfers were not included in the year end balance shown. This has been corrected in the restatement.

16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 31.03.2024	Total Funds 31.03.2023
	£	£	£	£
Fixed Assets	1,868	-	1,868	951
Current Assets	315,619	118,742	434,361	464,879
Creditors: amounts falling due within one year	(17,338)	(12,484)	(29,822)	(12,989)
	300,149	106,258	406,407	452,841

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 £5,974 (2023: £5,480).

One Trustees (2023: two) provided probono services during the year which are included within donated goods and services:

One Trustees, Liana Shamash facilitated free room hire for programme workshops with their employers with a value of £3,000.

18. Obligations under operating leases

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

	Land and Buildings	
	31.03.2024	31.03.2023
Payments due in less than 1 year	1,320	1,320
	<u>£ 1,320</u>	<u>£ 1,320</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.