

# You Make It

(A Charitable Incorporated Organisation)

Report and Financial Statements

Year ended 31 March 2025

Charity Number 1158572

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## **You Make It**

### **Report of the Trustees for the year ended 31 March 2025**

The trustees present their annual report together with the independently examined financial statements of the charity for the year ended 31 March 2025. 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 2025 (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 delivered across a 15 month period, which each run for 4 months for up to 25 women. These provide unemployed and underemployed racialised 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 therapy 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.

## **You Make It**

### **Report of the Trustees for the year ended 31 March 2025 (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 ensure consistent quality provision for up to 75 women who were recruited onto its programmes.

The charity notes that while employers/ employees remain interested in mentoring women on our programmes, they have also reported struggles to get budget sign off for this kind of learning and development opportunity. As such, across this reporting period we took a more flexible approach with mentor training fees with the understanding that while it is important to generate earned income, the immediate needs of our women on programmes who needed mentors was a priority.

Additionally, during this period, while the anti-racism allyship programme – You Change It – had been paused due to reduced interest and budget for this sort of training amongst employers, an arts charity did raise funds for their leadership team to complete the online course in summer 2024. Note after this report's financial period, we delivered the online course to an arts related homelessness charity, and condensed content into a 1 day in person workshop for a music charity - this will further be reported on in our TAR for 25-26.

During the year, we conducted a successful recruitment drive for additional trustees, given that several longer serving ones were coming to the end of their tenure with us. Final appointments have since been made and we are a larger board of 10 trustees now with specialisms including HR, Legal, Sustainability and Branding.

## **You Make It**

### **Report of the Trustees for the year ended 31 March 2025 (continued)**

#### **Programmes for women**

During the 2024-25 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 celebrations for women to speak about their experiences of YMI and our impact on them to a large audience of key stakeholders.

The three programmes delivered across a four-month period ran as follows: 23 February-17 June 2024; 2 August – 25 November 2024; 6 December – 14 April 2025. Across these programmes 75 women were recruited, of which 59 completed through to graduation. All were racialised from working class backgrounds.

## **You Make It**

### **Report of the Trustees for the year ended 31 March 2025 (continued)**

Across programmes during this reporting period, YMI delivered:

- For the combined number of women who completed across 3 programmes, there were 5664 hours of 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 944 of 1-1 mentoring - each woman being matched with a mentor they met with at least 16 times over the course of 4 months; and
- Therapy for 66 women (note this figure reflects therapy for those who started but didn't complete the programme) reflecting at least 660 hours of therapy to address depression and anxiety.

In addition to the above, we have **partnerships with local providers** who across the reporting period offered women access to around 200 hours of wellbeing activities through yoga online, a community sauna, cooking classes and a running club.

By the time of graduation across the cohorts, 32% had accessed either YMI brokered work experience/ shadowing opportunities or longer term paid employment. We note that capacity from employers to host work placements has declined across the cost of living crisis. Our strategy going forward is to develop targeted partnerships with larger employers in growth industries who are more likely to have the resources, including time, to commit to several work experience placements for women on a rolling programme basis.

As with previous programmes, 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.

## **You Make It**

### **Report of the Trustees for the year ended 31 March 2025 (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 then matched up with young women on our programmes.

As previously reported, there was limited delivery of our anti racism allyship programme (You Change It) and this along with employers struggling to stump up full budgets for mentor training, has impacted our earned income targets.

In respect of YCI, a commercial training partner on a pro bono basis reviewed content traditionally delivered via live zoom workshops to assess whether we could repackage content as an e-learning resource for users to purchase for inhouse use. Their view was that the power of the course is in the real time and highly interactive conversations facilitated by YMI. We have since, as described earlier on in this report, created a 1 day in person workshop for delivery to employers. We will report more on this in our TAR for 25-26.



## **You Make It**

### **Report of the Trustees for the year ended 31 March 2025 (continued)**

#### **Income generation.**

During 2024-25, activities were funded by grants and donations from the following funders, and we are incredibly grateful to each one: City Bridge Trust, Englefield Family Trust, The Green Hat Foundation, The Henry Smith Charity, Mageni Trust, The Charity Services and Nike.

#### **Volunteers and in-kind support**

We are also immensely grateful to all of our volunteers who, during our empowerment programmes for young women, contributed their time to programme-related activities as mentors and workshop leaders. We are also grateful to local partners who have proactively engaged with us to ensure that those women who have opted to take part in extra curricular wellness activities have been able to.

The cost of volunteered time is not included in the financial statements however, during the year volunteers provided 710 hours of support for our programmes (2024: 710 hours) with an estimated value of £22,800 (2024: £22,800)

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 £3,000, free use of venues to allow women to meet face to face for workshops and graduations was provided at a value of £24,900, self-care items was provided to women with an aggregate value of £3,177 during the year and pro bono guest speakers for workshops with an aggregate value of £3,100. This support totalled £34,177 (2024: £47,350) and is shown in note 3c of the financial statements.

**You Make It**  
**Report of the Trustees for the year ended 31 March 2025 (continued)**

**Financial Review**

**Income**

Total income for the year was £294,875 (2024: £363,447).

Principal sources of income came from grants and donations which totalled £274,232 (2024: £325,193) and included £5,044 (2024: £6,361) in general donations from individuals and businesses, many of whom generously give on a regular basis, £34,177 (2024: £47,350) in donated gifts and services, and £235,011 (2024: £271,482) in grants from Trusts and Foundations.

Other income comprised: mentor training of £15,922 (2024: £37,510), income from You Change It anti-racism courses of £4,500 (2024: nil) and other trading income of £222 (2024: £744).

**Expenditure**

Total expenditure for the year ended March 2025 was £403,869 (2024: £409,881) of which the largest areas of spend were staff costs of £236,286 (2024: £270,951) and other direct programme costs of £113,841 (2024: £95,363). General running costs totalled £51,897 (2024: £41,968).

The overall total expenditure has been reduced by £6,012. The key changes are:

- A reduction of £34,665 in staffing costs as a result of team restructuring and delay start for new staff.
- Direct programme costs increased by £18,478 due to an increase in participants with therapy needs and increase in workshop running costs due to higher venue and sessional workers costs.

## **You Make It**

### **Report of the Trustees for the year ended 31 March 2025 (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 £245,870 (2024: £255,690), in order to maintain the charity's services.

This target represents:

- £100,000 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
- £100,000 in case of a shortfall in grant income, being 3 months of running costs.
- £45,870 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 2025 (continued)**

At 31 March 2025, the level of unrestricted, undesignated reserves held was £256,355 (2024: £300,150) 104% of the agreed target (2024: 117%). 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 December 26. As such the accounts have been prepared on a going concern basis.

### **Risk Management**

There have been capacity and wider climate issues which have impacted on the predicted sales of Mentor training, as well as our anti racism programme as described. The charity has attempted a few times to recruit an experienced and highly skilled post holder to support the CEO with fundraising activities and ideas that yield more from the commercial sector. We note that in addition, we are operating in an uncertain economic climate, and also that DEI commitments have reduced within a wider economic and political context.

We have recently drawn up and are recruiting for the above post with a revised JD and terms that could appeal to those with a stronger fit to our needs.

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 2025 (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 the time of submitting this report there are 4 working staff: the CEO, Operations & Team Manager (reporting into the CEO), Programmes & Pastoral Manager (reporting into the O&T Manager, and a Programmes Coordinator who reports into the Programmes & Pastoral Manager. We also have 1 day a week freelance Social Media Assistant who reports into our O&T Manager, and a 2 day a week freelance Partnership Manager who reports into the CEO and is responsible for mentor recruitment and support for work experience/ employment brokerage for women.

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 2025 (continued)**

**Reference and administrative information**

**Charity Name** You Make It

**Charity Registration Number** 1158572

**Trustees**

The Trustees who have served from 1 April 2024 up to the date of approval of these financial statements were as follows:

Fatou Jeng  
Kate O'Connor  
Liana Rose Shamash  
Jen Beardsley

Additional trustees since July 2024:

Kazim Rashid  
Jessie Ampofo  
Alexa Romanelli  
Faith Uwadiae  
Therese Webb  
Laurie Schmidt

**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 2025 (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 **15<sup>th</sup> December 2025** 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 2025.

#### **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.



13th January 2026

Andrew M Wells FMAAT

Counterculture Partnership LLP

23 St Leonards Road

Bexhill

East Sussex

TN40 1HH



You Make It  
Statement of Financial Activities  
For the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31.03.2025 £	Unrestricted Funds £	Restricted Funds £	Total 31.03.2024 £
<b>Income from:</b>							
Donations and legacies:							
Grants and Donations	3	83,082	191,150	274,232	58,711	266,482	325,193
Charitable Activities:							
Mentor Training		15,922	-	15,922	37,510	-	37,510
You Change It		4,500	-	4,500	-	-	-
Other Trading Activities:		222	-	222	744	-	744
<b>Total Income</b>		<b>103,725</b>	<b>191,150</b>	<b>294,875</b>	<b>96,965</b>	<b>266,482</b>	<b>363,447</b>
<b>Expenditure on:</b>							
Staff costs	7	56,857	179,429	236,286	40,966	229,985	270,951
Direct Programme costs	4	57,699	56,142	113,841	52,199	43,164	95,363
Mentor Training		347	-	347	-	1,384	1,384
You Change It		1,483	-	1,483	140	-	140
Fundraising costs		16	-	16	75	-	75
General Running costs	5	31,119	20,778	51,897	4,431	37,537	41,968
Other Trading costs		-	-	-	-	-	-
<b>Total Expenditure</b>	6	<b>147,520</b>	<b>256,349</b>	<b>403,869</b>	<b>97,811</b>	<b>312,070</b>	<b>409,881</b>
<b>Net income/(expenditure) for the year</b>		<b>(43,794)</b>	<b>(65,199)</b>	<b>(108,993)</b>	<b>(846)</b>	<b>(45,588)</b>	<b>(46,434)</b>
Transfer		-	-	-	(10,042)	10,042	-
<b>Net movement in funds for the year</b>		<b>(43,794)</b>	<b>(65,199)</b>	<b>(108,993)</b>	<b>(10,888)</b>	<b>(35,546)</b>	<b>(46,434)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		300,149	106,258	406,407	311,037	141,804	452,841
<b>Total funds carried forward</b>	15	<b>256,355</b>	<b>41,059</b>	<b>297,414</b>	<b>300,149</b>	<b>106,258</b>	<b>406,407</b>

You Make It  
Balance Sheet  
As at 31 March 2025

	Notes	31.03.2025	31.03.2024
		£	£
<b>Fixed Assets</b>			
Tangible assets	10	<u>1,371</u>	<u>1,868</u>
Total Fixed Assets		1,371	1,868
<b>Current Assets</b>			
Debtors	11	37,374	8,091
Cash at bank and in hand	14	<u>286,314</u>	<u>426,270</u>
Total Current Assets		323,688	434,361
<b>Creditors:</b>			
Creditors falling due within one year	12	<u>27,645</u>	<u>29,822</u>
<b>Net Current Assets</b>		<u>296,043</u>	<u>404,539</u>
<b>Total Assets less current liabilities</b>		<b>297,414</b>	<b>406,407</b>
<b>Total Net Assets</b>		<b><u>297,414</u></b>	<b><u>406,407</u></b>
<b>The Funds of the charity:</b>			
Unrestricted income funds		256,355	300,150
Restricted income funds		41,059	106,258
<b>Total charity funds</b>	15	<b><u>297,414</u></b>	<b><u>406,407</u></b>

Approved for issue by the Trustees on the 15th December 2025



.....  
Liana Shamash- Chair

The notes on pages 19 to 28 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 charities ability to continue as a going concern.

The charity is currently holding £256,355 in unrestricted general funds (104% of target reserves), of which £180k 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 December 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 have been 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 and Nike grant which will be received during the next financial year but where expenditure have been incurred.

Deferred Income relates to:

- Deferred income relates to income received towards You Change It course which took place in April 25 and Mentoring Income received during this financial year but relates to the programme starting in April 25.

- 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, Equals Money 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 31.03.2025	Total 31.03.2024
Donations from Individuals and Businesses	5,044	-	5,044	6,361
Grant Income (note 3b)	43,861	191,150	235,011	271,482
Donated gift and services (note 3c)	34,177	-	34,177	47,350
	<u>£ 83,081</u>	<u>£ 191,150</u>	<u>£ 274,232</u>	<u>£ 325,193</u>

#### 3b. Grant Income

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

	Unrestricted Funds	Restricted Funds	Total 31.03.2025	Total 31.03.2024
City Bridge Trust	-	105,000	105,000	73,125
East End Community Foundation- Societe Generale UK	-	-	-	10,500
Foundation Fund	-	-	-	-
Mageni Trust	5,000	-	5,000	5,000
Englefield Family Trust	4,000	-	4,000	-
Green Hat Foundation	8,000	-	8,000	-
The Henry Smith Charity	-	60,000	60,000	30,000
National Lottery Community Fund	-	-	-	67,884
NIKE	14,861	26,150	41,011	84,973
Charity Services	12,000	-	12,000	-
	<u>£ 43,861</u>	<u>£ 191,150</u>	<u>£ 235,011</u>	<u>£ 271,482</u>

No government grants were received during the year (2024 none).

#### 3c. Donated goods, Facilities and Services

	Total 31.03.2025	Total 31.03.2024
Venue Hire	24,900	20,400
Catering	3,000	7,200
Self care items for women	3,177	2,250
Equipment Provision for women	-	17,500
Guest speakers	3,100	-
	<u>£ 34,177</u>	<u>£ 47,350</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 (2024: 710) hours of support provided by them which at estimated market value amounts to £22,800 (2024:£22,800) of donated time.

#### 4. Direct Programme Costs

	Total 31.03.2025	Total 31.03.2024
Workshop Running Costs	49,262	31,619
Workshop Refreshments	11,963	7,533
Participant Travel Costs	3,989	3,510
Graduation Costs	4,900	6,555
Pastoral Care and Counselling	34,347	17,350
DBS Checking	666	875
Evaluation Costs	900	1,250
Photography	1,550	1,431
Equipment provision for women	43	19,750
Recruitment to programmes	1,220	5,490
Programme Marketing	5,000	-
	<u>£ 113,841</u>	<u>£ 95,363</u>

#### 5. General Running Costs

	Total 31.03.2025	Total 31.03.2024
Governance	827	2,947
Office space	12,434	9,343
Team Building, Training and Wellbeing	8,445	5,321
Building capabilities	-	702
Payroll, Accountancy and Bookkeeping	4,515	5,329
Professional Fees	10,171	8,343
Stationery, Postage, Telephones and IT costs	10,203	6,651
Website upgrade	-	-
Insurance	1,322	1,280
Meeting Sundries	781	145
Other support costs	1,807	500
Depreciation	1,392	1,407
	<u>£ 51,897</u>	<u>£ 41,968</u>

## 6. Net expenditure for the year

This is stated after the following

	Total 31.03.2025	Total 31.03.2024
Depreciation of tangible fixed assets	1,392	1,407
Loss on disposal of IT equipment	-	(215)
Independent Examination Fees (including VAT)	827	840
Operating leases Office space	12,434	9,343

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

	Total 31.03.2025	Total 31.03.2024
The staff costs were		
Wages and Salaries	205,630	229,789
Social Security Costs	17,024	19,232
Pension Costs	11,132	10,664
	<u>£ 233,786</u>	<u>£ 259,685</u>

One employees received employee benefits (excluding employer pension costs and national insurance) for the reporting period of between £80,000 and £90,000. (2024: 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 2025 and total £11,132 (2024:£10,644). The employers amount included within creditors at the year end is £ 1,393 (2024:£1,209).

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 2025 including Employers National Insurance and Pension was £103,858 (2024: £99,588).

## 8. Average headcount

	2025		2024	
	Full Time	Part Time	Full Time	Part Time
Charitable activities	2.0	3.0	2.7	2.0
	<u>2</u>	<u>3</u>	<u>2.7</u>	<u>2</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 2024	11,847	11,847
Additions	895	895
Disposals		
As at 31 March 2025	12,742	12,742
Depreciation		
As at 1 April 2024	9,979	9,979
Charge for the year	1,392	1,392
Disposals		
As at 31 March 2025	11,371	11,371
Net Book Value		
As at 31 March 2024	£ 1,868	£ 1,868
As at 31 March 2025	£ 1,371	£ 1,371

## 11. Debtors

	Total 31.03.2025	Total 31.03.2024
Trade debtors	8,700	5,877
Prepayments	997	987
Accrued Income	27,677	1,227
VAT debtor	-	-
	£ 37,374	£ 8,091

## 12. Creditors: Amounts falling due within one year

	Total 31.03.2025	Total 31.03.2024
Trade creditors	2,145	4,437
Accruals	8,654	10,025
Deferred Income	9,073	1,125
Taxation and Social Security	7,773	14,235
	<u>£ 27,646</u>	<u>£ 29,822</u>

## 13. Deferred Income

	Total 31.03.2025	Total 31.03.2024
Balance at 1 April 2024	1,125	-
Released in the year	(1,125)	-
Deferred in the year	9,073	1,125
Balance at 31 March 2025	<u>£ 9,073</u>	<u>£ 1,125</u>

Deferred income for 24-25 relates to income received towards You Change It course which took place in April 25 and Mentoring Income received during this financial year but relates to the programme starting in April 25. The deferred income from 2024 relates to income received towards You Change It course which took place in April 24.

## 14. Cash at bank and in hand

	Total 31.03.2025	Total 31.03.2024
Cash at bank	281,476	424,610
Petty Cash	152	273
PayPal	3,507	920
Equals Money	1,179	467
	<u>£ 286,314</u>	<u>£ 426,270</u>

## 15. Analysis of charitable funds

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

	Fund balance brought forward 31.03.2024	Income	Expenditure	Transfer	Fund balance at 31.03.2025
<b>Unrestricted Funds</b>	300,150	103,725	(151,405)	3,884	256,355
<b>Restricted funds</b>	-	-	-	-	-
National Lottery Community Fund	31,257	-	(31,257)	-	-
City Bridge Trust	12,093	105,000	(85,044)	-	32,049
Henry Smith	457	60,000	(51,446)	-	9,011
Green Hat	3,884	-	-	(3,884)	-
Nike	52,141	26,150	(78,291)	-	-
EECF	6,426	-	(6,426)	-	-
<b>Total Restricted Funds</b>	<b>106,258</b>	<b>191,150</b>	<b>(252,464)</b>	<b>(3,884)</b>	<b>41,059</b>
<b>Total Funds</b>	<b>£ 406,407</b>	<b>£ 294,875</b>	<b>£ (403,869)</b>	<b>-</b>	<b>£297,414</b>

The £3,884 transfer of funds relates to an unrestricted grant from Green Hat that was reported as restricted Fund in the opening balance.

National Lottery Community Fund, City Bridge Trust, Henry Smith and Nike grants are towards running and staff costs for delivery of programmes .

Green Hat grant is towards programmes running costs.

EECF grant is towards staff costs for delivery of programmes.

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

	Fund balance brought forward 31.03.2023	Income	Expenditure	Transfer	Fund balance at 31.03.2024
<b>Unrestricted Funds</b>	311,037	96,965	(97,811)	(10,042)	300,149
<b>Restricted funds</b>	-	-	-	-	-
National Lottery Community Fund	17,589	67,884	(54,216)	-	31,257
City Bridge Trust	-	73,125	(61,032)	-	12,093
Henry Smith	29,909	30,000	(59,452)	-	457
London Community Response Fund	268	-	(288)	20	-
EDP	21,964	-	(31,964)	10,000	-
Duff and Phelps	9,653	-	(9,676)	23	-
Green Hat	13,884	-	(10,000)	-	3,884
Nike	43,537	84,974	(76,369)	-	52,142
EECF	5,000	10,500	(9,074)	-	6,426
<b>Total Restricted Funds</b>	<b>141,804</b>	<b>266,482</b>	<b>(312,070)</b>	<b>10,043</b>	<b>106,259</b>
<b>Total Funds</b>	<b>£ 452,841</b>	<b>£ 363,447</b>	<b>£ (409,881)</b>	<b>-</b>	<b>£406,408</b>

National Lottery Community Fund, City Bridge Trust, Henry Smith and Nike grants are towards running and staff costs

Green Hat grant is towards programmes running costs.

EECF grant is towards staff costs for delivery of programmes.

## 16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 31.03.2025	Total Funds 31.03.2024
	£		£	£
Fixed Assets	1,371	-	1,371	1,868
Current Assets	263,269	60,419	323,688	434,361
Creditors: amounts falling due within one year	(8,285)	(19,360)	(27,645)	(29,822)
	<b>256,355</b>	<b>41,059</b>	<b>297,414</b>	<b>406,407</b>

## 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 £180 (2024: £5,974).

No Trustee (2024: one) provided probono services during the year which are included within donated goods and services:

## 18. Obligations under operating leases

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

	Land and Buildings	
	31.03.2025	31.03.2024
Payments due in less than 1 year	2,200	1,320
	<b>£ 2,200</b>	<b>£ 1,320</b>

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.