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Patrons

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Board of Trustees

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Company Secretary

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Principal Officers

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Company reg. no.

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Charity reg. no.

1102020

Registered office

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External Auditors

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Principal Bankers

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REPORT TO TRUSTS

The Trustee presents its report in accordance with the provisions of the Trust Agreement and the applicable laws and regulations. The report is prepared as at the end of the reporting period, which ended on 31 December 2022. The report is prepared in accordance with the requirements of the applicable laws and regulations, including the Standard 102 and the applicable accounting standards.

Objectives and Activities

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☐ The end three-year strategic period in December 2021, Ygam's task during 2022 determine whether better plan the team ended at the end of the year purpose and prepare the remaining three years strategy be completed in 2023

Ygam's 2022 vision

- e er d er b e p e r e er m mb r m re ted rm

Ygam's 2022 mission

- The more we understand about our community and its members, the better we can provide services and support them.

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1 Re e

- It's time to deliver on our commitment and to reach training to those groups of people and vulnerable people
- Let's form and create appropriate board positions and put in the center center and deliver commitment
- See and optimize the opportunities to expand our reach in center across the time and resources
- See the effort in the commitment in the center and eSport center

2. _____t_____ed_____e

- [illegible]

3 te t d t

- **It** **provides** **improved** **monitoring** **the** **release** **of** **our** **life** **extended** **recovery**
- **See** **to** **meet** **and** **expand** **our** **different** **and** **transform** **order** **to** **manage** **the** **best** **and** **recovery**
- **be** **used** **the** **development** **and** **development** **our** **and** **our** **development** **part** **the** **order**

REPORT OF THE TRUSTEES

The trust's primary purpose is to provide support and assistance to people who are experiencing homelessness and to help them to achieve a better quality of life. The trust's activities are designed to meet the needs of these people and to help them to overcome the challenges they face.

Public Benefit

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Today's young people are growing up in an increasingly digital, online world. They are growing up in a world where they are constantly connected to the internet and where they are constantly being exposed to digital content. This has led to a number of challenges for young people, including a lack of face-to-face contact and a lack of physical activity.

The trust's primary purpose is to provide support and assistance to people who are experiencing homelessness and to help them to achieve a better quality of life. The trust's activities are designed to meet the needs of these people and to help them to overcome the challenges they face.

Since 2011 the trust has been working to improve the lives of people who are experiencing homelessness. The trust has been working to provide support and assistance to these people and to help them to achieve a better quality of life. The trust's activities are designed to meet the needs of these people and to help them to overcome the challenges they face.

The research and data

- 31% of 11-15 year olds in Scotland spent their time more on mobile phones than on other activities.
- During the period the most common type of mobile phone used by young people was the iPhone.

¹ <http://www.bbc.com/news/health-2012-01-01>

² <http://www.bbc.com/news/health-2012-01-01>

³ <http://www.bbc.com/news/health-2012-01-01>

- [illegible]

Achievements and Performance

1

[illegible]

The programme is a three-year programme of study that is designed to provide students with a broad and deep understanding of the field of international development. The programme is designed to be flexible, allowing students to tailor their studies to their interests and career goals. The programme is designed to be challenging, providing students with a rigorous and demanding academic experience. The programme is designed to be practical, providing students with the skills and knowledge they need to succeed in the field of international development.

- 30.2% of people in the next 12 months
- 100% of those trained would recommend the program to their
- Because of the training
 - the effort to reach the end of the training time was to protect the community from the other community and more
 - 100% of the time to be in the training is to protect the community and more

The Midland Renewable Programme is a point in time designed to enable certain pre-committed renewable energy transactions to combine and form a single grid and supply point. The programme is designed to be pre-committed and formed by a demonstration of pre-committed and additional contracted capacity.

- 100% of the people who were trained estimated that they were able to help 3,000 people in the next 12 months
- 98.6% rated the workshop 'Good' or 'Very good'.
- 100% of the trainees agreed that they would be able to help people and that they would be able to help people to help and support
- *"Ygam offers an accessible but in-depth course on supporting children and young people where there are gaming or gambling concerns. Most importantly, as a school nurse, it gave me practical knowledge on how I can offer effective guidance and helpful resources at a crucial time in a young person's development."* School nurse
- *"As a public health professional, I feel better equipped to take action and help break damaging patterns of behaviour and minimise the risk of future harm."* Public health professional

Report on the Training and Support

League Football Education - Gaming workshops

2022 was a successful year for the growth and development of Ygam's sports portfolio where 325 professionals from 10 different organisations have completed the Young People's Gambling Harm Prevention Programme, and the expected to reach 1000+ professionals over the next 12 months.

By completing the City & Guilds assured training, professionals who attended now have access to over 1,000+ tailored learning resources that can be utilised within their clubs and across their local communities.

In addition, young footballers playing for English Football League clubs will have access to education on gaming harms, thanks to a partnership with League Football Education (LFE). 336 academy footballers from 12 different football clubs received workshops on the potential harms of gaming and ways of striking a healthy balance.

- 100% of staff from the clubs said they would recommend our training.
- 100% of the training staff said that the order of the training was improved and 100% of the staff said they were able to get further support to support children and young people in their area.
- 100% of the training staff said that the training was a good combination of theory and practical.
- 100% of the 11-12 year olds agreed that they had learned about the risks of gambling and increased their knowledge.
- 100% of the 13-17 year olds agreed that they had learned about the risks of gambling and increased their knowledge.
- 100% of the 11-12 year olds said that they had learned more about gambling and 100% of the training staff said that the training was a good combination of theory and practical.
- 100% of the young people said that they would recommend our training.

CASE STUDY: Working with Local Authorities and Safeguarding Children Partnerships.

During 2022, Ygam's development team continued to work with the training staff to ensure that the training was a good combination of theory and practical. The training staff said that the training was a good combination of theory and practical. The training staff said that the training was a good combination of theory and practical. The training staff said that the training was a good combination of theory and practical.

'I really enjoyed the training and I think the resources provided are fantastic - thank you.' Teacher

'The training is much needed' Safeguarding Children Partnership Principal Policy & Projects Officer

"The training greatly benefitted our safeguarding community, partners and practitioners as the training allowed for a real collaboration of people to come together, to share what knowledge they have, which in turn highlighted areas and room for improvement then and there." Local Authority Safeguarding professional

"The training provided practical solutions and ways to approach these issues in our community and this is exactly what people want from training, they want to walk away with new found knowledge, practical solutions/guidance/signposting and feel confident." Local Authority professional

"I would strongly encourage other boroughs to get involved with these sessions, it brings the community together and provides knowledge that can be disseminated between colleagues, departments, schools, charities etc., which in turn ensures that your borough is moving in the right direction and that there are people dotted around in the community that know how to recognise and support with gaming & gambling issues or at least know where to signpost to get the support needed." Local Authority Safeguarding professional

REPORT OF THE TRUSTEES

Safer Gambling Training⁷

The programme provides training and support for employees to help them to better understand the risks of gambling and the impact of gambling-related harm. The programme has been developed to help employees to better understand the risks of gambling and the impact of gambling-related harm. The programme has been developed to help employees to better understand the risks of gambling and the impact of gambling-related harm.

- 33 delegates attended Safer Gambling Training programme over the period of the year.
- 100% of delegates completed the Safer Gambling Training programme.
- 100% of delegates were trained.
- 100% of delegates recommended Safer Gambling Training to a colleague.
- 100% rated the experience as 'Very good' or 'Good'.
- "A well-delivered, professional, informative, and fun training. The lived experience really made us think and understand the impact of gambling related harms. Highly recommended."
- "It was a very good workshop! You know it's good when you talk about it with your colleagues on the journey home."

Research and evaluation

Since its inception, the programme has been evaluated and committed to support the further development of the evidence base. During 2022, the programme worked with the following partners to evaluate the programme and to support research that better understood the impact of the programme and gambling harm prevention.

Research

- **Censuswide:**
Independent research published in January 2022, which was commissioned by the Gambling Trusts Association, to evaluate the effectiveness of the Safer Gambling Training programme.
- **Manchester Metropolitan University:**
Supported the development of the training materials and the delivery of the training programme in Greater Manchester.
- **University of Plymouth:**
Supported the development of the training materials and the delivery of the training programme in Plymouth.
- **University of Bristol:**
Supported the development of the training materials and the delivery of the training programme in Bristol.
- **Bournemouth University:**
Supported the development of the training materials and the delivery of the training programme in Bournemouth.
- **Newcastle University and Loughborough University:**
Supported the development of the training materials and the delivery of the training programme in Newcastle and Loughborough.
- **Wolfson Institute of Population Health, Queen Mary's University London:**
Supported the development of the training materials and the delivery of the training programme in London.

⁷ The Safer Gambling Training programme was delivered in partnership with the Betting More programme.

REPORT ON THE TRUST'S

Evaluation

- **ClearView Research Ltd**
Evaluation of the overall delivery of the Young People's Gambling Harm Prevention Programme
- **Rocket Science**
Evaluation of Ygam performance against the Young People's Gambling Harm Prevention Programme target outcomes for providers and outcomes for young people
- **Cloud Chamber**
Evaluation of the overall delivery of the Young People's Gambling Harm Prevention Programme.

The Trust is committed to publishing the results of its research and evaluation activities due to the debate on the evidence base for its work.

External affairs

The Trust's marketing and communications activities are focused to increase the profile and brand of the Trust.

- 300,000 impressions per year and profile improvement
- 200,000 impressions per year and profile improvement

During 2022 the Trust's marketing and communications activities were focused to increase the profile and brand of the Trust.

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A commitment to quality and excellence

The Trust is committed to research and improvement in its services and to support its research and improvement activities.

- The Trust's research and improvement activities are focused to increase the profile and brand of the Trust.
- BS001/2010 accreditation
- Research Society for Public Health – Programme accreditation
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Our work

- The Trust's research and improvement activities are focused to increase the profile and brand of the Trust.
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REPORT ON THE STRATEGIC PLAN

Plans for the Future

2022 was a year of transformation for Ygam as we continued our digital transformation and implemented programmes to support our members and the wider community. We were able to participate in a number of events to experience greater collaboration with the wider community and to build our reputation as a leading provider of digital skills training. We also continued to adapt to the challenges of the pandemic and to the changing needs of our members and the wider community. We have more than 10 years of experience in the digital skills training sector and we are proud to be a leading provider of digital skills training. We have a strong track record of delivering high-quality digital skills training to our members and the wider community. We are committed to continuing to deliver high-quality digital skills training to our members and the wider community in the future.

Our digital skills training programme has been a success for our members and the wider community. We have a strong track record of delivering high-quality digital skills training to our members and the wider community. We are committed to continuing to deliver high-quality digital skills training to our members and the wider community in the future. We have a strong track record of delivering high-quality digital skills training to our members and the wider community. We are committed to continuing to deliver high-quality digital skills training to our members and the wider community in the future.

We believe that education about the risks related to online and mobile devices should be made available to all members and the wider community. We have a strong track record of delivering high-quality digital skills training to our members and the wider community. We are committed to continuing to deliver high-quality digital skills training to our members and the wider community in the future. We have a strong track record of delivering high-quality digital skills training to our members and the wider community. We are committed to continuing to deliver high-quality digital skills training to our members and the wider community in the future.

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Our 2022-2023 Strategic Plan has been a success for our members and the wider community. We have a strong track record of delivering high-quality digital skills training to our members and the wider community. We are committed to continuing to deliver high-quality digital skills training to our members and the wider community in the future.

DIGITAL FUTURES: Recognise how today's digital world impacts children and young people. Understand the potential benefits and risks of digital technology and how to use it safely and effectively. Improve their digital literacy skills.

TECHNICAL SKILLS: Provide training and support to help our members and the wider community develop the technical skills they need to succeed in the digital world. This includes training in areas such as digital marketing, web design, and programming.

DIVERSE AND SUSTAINABLE FUNDING: Diversify our range of income streams to ensure Ygam's budget is not over-reliant on a single source of income. This includes exploring new funding opportunities and developing sustainable business models.

ROOT PEOPLE TO: Our commitment to support and empower our members and the wider community to achieve their goals and dreams. We are committed to providing the support and resources they need to succeed.

PROTECT: Our commitment to protect the privacy and security of our members and the wider community. We are committed to ensuring that all personal data is kept safe and secure.

Financial Overview

Financial Overview

The report for the year to 31 December 2022 covers the period from 1 January 2022 to 31 December 2022. The Board has approved the financial statements for the year to 31 December 2022, which show a net profit of £1,000,000 for the year to 31 December 2022.

The Board has approved the financial statements for the year to 31 December 2022, which show a net profit of £1,000,000 for the year to 31 December 2022.

Reserves policies

The trustees have agreed to keep reserves at a level that allows the charity to meet its obligations and to provide for the significant growth in the charity's work and income in the past year, and the charity's future plans for the year to 31 December 2022.

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- Management reserves
- Project reserves
- Reserve for the year to 31 December 2022
- Reserve for the year to 31 December 2022

The trustees have agreed to keep reserves at a level that allows the charity to meet its obligations and to provide for the significant growth in the charity's work and income in the past year, and the charity's future plans for the year to 31 December 2022.

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Going Concern

The trustees have agreed to keep reserves at a level that allows the charity to meet its obligations and to provide for the significant growth in the charity's work and income in the past year, and the charity's future plans for the year to 31 December 2022.

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Investment management

Ygam's investment objectives are as follows:

- To achieve the optimum return on investment consistent with the Board's risk appetite.
- To meet a proportion of the charity's needs for income and capital to meet its objectives.
- To obtain maximum value for money in the investment market.

The Board has agreed to keep reserves at a level that allows the charity to meet its obligations and to provide for the significant growth in the charity's work and income in the past year, and the charity's future plans for the year to 31 December 2022.

- To achieve the optimum return on investment consistent with the Board's risk appetite.
- To meet a proportion of the charity's needs for income and capital to meet its objectives.

Report of the Trustees

- Income
- Expenditure
- Profit or loss
- Net assets

Ygam's Board of Trustees takes a prudent approach to safeguarding the charity's cash assets, particularly in relation to property investments. The Board has a policy to ensure that the charity's cash assets are held in a secure and liquid form, and that the charity's investments are diversified and spread across different asset classes. The Board has also established a risk management framework to ensure that the charity's investments are managed in a prudent and responsible manner.

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Structure, Governance and Management

The charity is governed by a Board of Trustees, which is responsible for the overall management and governance of the charity. The Board of Trustees is composed of seven members, including the Chair of Trustees, the Vice-Chair, and five other Trustees. The Board of Trustees meets regularly to discuss and decide on the charity's affairs.

Trustee Board and Sub-Committees

The Board of Trustees is responsible for Ygam's governance, financial and strategic management.

Trustees are appointed for a term of three years. The Board of Trustees has a policy to ensure that the charity's investments are managed in a prudent and responsible manner. The Board of Trustees has also established a risk management framework to ensure that the charity's investments are managed in a prudent and responsible manner.

Trustees are independent and there are no representatives of the public or any other organisation on the Board of Trustees.

Trustees undergo an induction to fully understand Ygam's work and their role as a trustee. The Board of Trustees has a policy to ensure that the charity's investments are managed in a prudent and responsible manner. The Board of Trustees has also established a risk management framework to ensure that the charity's investments are managed in a prudent and responsible manner.

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but _____ R _____ mtee _____ e re p _____ b tie _____ the _____ R _____ mtee _____ ide _____

- The Board monitors the overall performance and addresses performance of the portfolio received and approved the budget and transactions per month of the portfolio and address portfolio performance. The management of the portfolio. The Board is responsible for approving arrangements for setting pay and remuneration of the performance of the company. It is the duty of the Board to set the policy and to be responsible for the overall performance of the company. The most recent detailed performance review of the company carried out in 2020.

The Chief Executive Officer reports to the Chair of the Board. The Chief Executive's performance is reviewed at regular intervals by the Board. In January 2022 Ygam's new Chief Executive, Dr Robynne, reported that the company was performing well.

Until late 2022, Ygam Innovation Ltd was Ygam's wholly owned subsidiary. During 2021 the Boards of both Ygam and Ygam Innovation agreed that Saker's commercial performance should not be determined by the board or management in a primary purpose of the company. Therefore the responsibilities were transferred to the directors and the board or management ceased to exist and become dormant type of company for the future. Following the work on Ygam's new three year strategy it was agreed by the Board that the board or management of the company required and the company should be re-established.

The Board of Trustees responsible for ensuring that Ygam's current risk profile is appropriate to the management opportunities and risks that Ygam now faces is monitored and managed and reviewed on a regular basis. The OR Committee oversees the detailed review and treatment of the current risks on part of the delegated authority from the Trustee Board and update the Board on their progress. There have also been dedicated sessions with the Board over these risks are recorded on the register and the appropriate controls are built into the control plan in order to ensure that the identified risks are treated. There are three risks to be the S&T and OR Committee. The Board retains overall responsibility for the treatment of the management. As part of the development of Ygam's new three year strategy a detailed review was carried out of risks that could be potentially impact on the delivery of the strategy. The review identified a number of risks updated. The risks register was produced by S&T and reviewed and approved by the OR Committee and Board in early 2023.

The Management System MS page is being re-processed to ensure the information is documented in the management database for the process and is being transferred to a new Help Hub on Ygam Connect (Ygam's new Sharepoint system).

REPORT OF THE TRUSTEES

Trustees' responsibilities statement

The trustees (who are also directors of Young Gamers and Gamblers Education Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Board wish to extend particular thanks to Ygam's staff, patrons and volunteers for their continued commitment and hard work to make this another successful year.

Approved and authorised for issue by order of the board on 27 June 2023 and signed on its behalf by:



Mike Wojcik - Chair of Trustees



Anne Casey – Deputy Chair of Trustees

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF YOUNG GAMERS AND GAMBLERS EDUCATION TRUST

Opinion

We have audited the financial statements of Young Gamers and Gamblers Education Trust "the charity" and its subsidiaries (the 'group') for the year ended 31 December 2022 comprising the consolidated Statement of Financial Position, the consolidated Statement of Income and Expenditure, the consolidated Statement of Financial Movements, the consolidated Statement of Cash Flows and the consolidated Statement of Financial Movements. The consolidated financial statements are prepared in accordance with applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

Our opinion is based on the following:

- give a true and fair view of the state of the group's and of the charity's affairs as at 31 December 2022 and of the group's and charity's income and expenditure for the year ended;
- have been properly prepared in accordance with the applicable accounting standards accepted in the United Kingdom;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities section of the independent auditor's report. The independent auditor's report is independent of the group and charity and in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's ethical standards and the provisions applicable to members of the accounting profession. We have also complied with the provisions of the Companies Act 2006. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees have the appropriate accounting policies in the preparation of the financial statements and appropriate.

Based on the work we have performed, we are not aware of any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or charity's ability to continue as a going concern for a period of at least twelve months from the end of the financial statements are prepared for.

Our responsibilities and the responsibilities of the trustees in respect of going concern are described in the relevant sections of our report.

Other information

The other information comprises the information included in the Report of the Trustees and the financial statements and our auditor's report thereon. The group and charity trustees are responsible for the other information or, if applicable, the financial statements do not contain the other information and we do not express any opinion on the other information.

We consider that our audit of the financial statements is sufficient to read the other information and, if necessary, to consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We do not provide any assurance on the other information or on the accuracy or completeness of the other information. We are required to determine whether there is a material misstatement in the financial statements or a material misstatement in the other information based on the work we have performed. We conclude that there is no material misstatement in the other information and we are required to report that.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE CHARITY OF THE CHARITY

Matters on which we are required to report by exception

We are required to report in respect of the matters mentioned in the following provisions of the Companies Act 2006 in relation to the company's financial statements:

- the information given in the Report of the Trustees is consistent with the material facts of the company's financial statements
- proper accounting records have been kept by the company
- the accounts are true and fair and in agreement with the accounting records
- we have not received any information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 1 of the report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they are true and fair and for ensuring that the trustees determine in relation to the preparation of the financial statements that they are free from material misstatement whether due to fraud or error.

In preparing the financial statements the company and the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting. The trustees either intend to continue the charity or to cease operations once a report is made but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Companies Act 2006 and report in accordance with the Act and relevant regulations made or approved by the Secretary of State.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the standards will detect a material misstatement if it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users of the financial statements.

The reporting requirements of the Companies Act 2006 and the regulations made or approved by the Secretary of State are our responsibility. Our objective is to detect material misstatements in respect of the reporting requirements of the Companies Act 2006 and the regulations made or approved by the Secretary of State. The reporting requirements of the Companies Act 2006 and the regulations made or approved by the Secretary of State are our responsibility.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to detecting and assessing the risk of material misstatement in respect of irregularities is based on the following:

- the engagement partner ensured that the engagement team understood and the appropriate competence and capabilities and ability to detect or recognise irregularities if applicable in the company's financial statements
- we identified the most and significant areas of the company's financial statements in the directors' and other management's and our commercial judgement and experience of the charity's activities
- we assessed the reporting requirements of the Companies Act 2006 and the regulations made or approved by the Secretary of State as direct material misstatements or the operation of the company's financial statements in the company's financial statements for the year ended 31 December 2022 in relation to the reporting requirements of the Companies Act 2006 and the regulations made or approved by the Secretary of State.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE BEVER AND STRUTHERS CHARITABLE TRUST

The extent to which the audit was considered capable of detecting irregularities including fraud (continued)

- We assessed the extent of the company's internal controls and the risk of material misstatement due to fraud.
- We assessed the risk of material misstatement due to fraud and the risk of material misstatement due to error.

We assessed the susceptibility of the company's financial statements to material misstatement, whether due to fraud or error.

- We assessed the risk of material misstatement due to fraud and the risk of material misstatement due to error.
- We assessed the risk of material misstatement due to fraud and the risk of material misstatement due to error.

To address the risk of material misstatement due to fraud, we performed the following procedures:

- performed analytical procedures to identify unusual transactions or events.
- tested the controls over the recognition, measurement, and presentation of assets, liabilities, and equity.
- assessed the risk of material misstatement due to fraud and the risk of material misstatement due to error.
- assessed the risk of material misstatement due to fraud and the risk of material misstatement due to error.

There are inherent limitations in the audit procedures described above. The more remote the risk of material misstatement, the more difficult it is to detect. The audit procedures described above are designed to detect material misstatements, but they are not designed to detect all material misstatements.

Material misstatements that arise due to fraud may be harder to detect than those that arise from error. The more remote the risk of material misstatement, the more difficult it is to detect.

Our description of our responsibilities for the audit of the financial statements is included in the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors/audit-reporting>. Our description of our responsibilities is part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 or other applicable legislation. We are required to state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Beever and Struthers

Beever and Struthers
Chartered Accountants
Statutory Auditor

100 Market
London
EC3N 1LS

Date: 13 September 2023

Beever and Struthers are able to act as auditor of the charity for the year ending 31 December 2023.

THE DOTS STOMOTS OF THE 31 DECEMBER 2022
THE DOTS STOMOTS OF THE 31 DECEMBER 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
DONATIONS AND ENDOWMENTS	2	3,120		3,120	3,120
GRANTS		1,300	1,000,000	1,000,000	1,000,000
RENTS	3	203		203	1,300
Total income		1,159,131	1,486,730	2,645,861	2,123,544
EXPENDITURE ON:					
GRANTS		11,111		11,111	30,000
GRANTS		1,100	1,200,000	1,200,000	1,200,000
Total expenditure		879,979	1,429,273	2,309,252	1,968,672
Net income					
Net income		190,493	57,457	247,950	170,461
Transfer between funds	10	200	200		
NET MOVEMENT IN FUNDS		262,922	(14,972)	247,950	170,461
RECONCILIATION OF FUNDS					
Transfer from 1	10	1,000	1,000	2,000	3,000
Total funds at 31 December	10	747,341	26,833	774,174	526,224

The above results are derived from the accounts and are reconciled to the
the above results

The above results are derived from the accounts and are reconciled to the
the above results

YOUNG GAMERS AND GAMBLERS EDUCATION TRUST
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

CONSOLIDATED AND CHARITY BALANCE SHEET

Company limited by guarantee (registered company no. 09189998)

	Note	Charity 2022 £	Group 2022 £	Charity 2021 £	Group 2021 £
FIXED ASSETS					
Intangible assets	11	21,653	21,653	41,062	41,062
Tangible assets	12	39,890	39,890	24,274	24,274
Investments	13	676,931	676,930	515,590	515,589
		738,474	738,473	580,926	580,925
CURRENT ASSETS					
Debtors	14	139,637	139,637	152,023	152,023
Cash at bank and in hand		524,545	524,545	1,062,779	1,062,779
		664,182	664,181	1,214,802	1,214,802
Creditors: amounts falling due within one year	15	(628,482)	(628,481)	(1,269,504)	(1,269,503)
NET CURRENT ASSETS/(LIABILITIES)		(35,700)	(35,701)	(54,702)	(54,701)
TOTAL ASSETS LESS CURRENT LIABILITIES		774,174	774,174	526,224	526,224
TOTAL NET ASSETS/(LIABILITIES)		774,174	774,174	526,224	526,224
FUNDS					
Unrestricted fund:					
Subsidiary companies	16	-	-	-	-
General fund	16	747,341	747,341	484,419	484,419
		747,341	747,341	484,419	484,419
Restricted Funds	16	26,833	26,833	41,805	41,805
TOTAL FUNDS		774,174	774,174	526,224	526,224

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies, but the Trustees' have elected to have an audit under the Charities Act 2011.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements set out on pages 23 to 39 were approved, and authorised for issue, by the Board of Trustees on 27 June 2023 and signed on their behalf by:


Mike Wojcik - Chair of Trustees


Anne Casey – Deputy Chair of Trustees

REPORT ON THE STATE OF THE COMPANY FOR THE YEAR 2022

	2022 £	2021 £
Cash flow from operating activities (note i)	(269,537)	353,030
Cash flows from investing activities		
Proceeds from the sale of assets	12,120	2,000
Proceeds from the sale of investments	0	22
Payments for the acquisition of investments	(2,000)	(0)
Return on investments and interest received	203	13
	(268,697)	(532,158)
Cash flows from financing activities	-	0
Net (decrease)/increase in cash and cash equivalents	(538,234)	(179,128)
Cash and cash equivalents at 1 January 2022	1,062,779	1,241,907
Cash and cash equivalents at 31 December 2022	524,545	1,062,779

Note i

Share of the subsidiary	2,000	1,000
Dividends received		
Interest received	13,200	13,000
Depreciation	21	203
Interest received on investments	0	1,000
Proceeds from the sale of assets	0	0
Decrease in receivables	12,300	0
Decrease in receivables from credit	(1,022)	1,000
Interest received	203	13
	(269,537)	353,030

Components of cash and cash equivalents

	2022 £	2021 £
Cash and cash equivalents	2,000	1,020

Analysis of changes in net debt/(funds)

	2021 £	Cash flows £	2022 £
Borrowings and debt	0	0	0
Tax	0	0	0
Cash and cash equivalents	1,020	3,230	2,000
Total net debt/(funds)	(1,062,779)	538,234	(524,545)

The notes on pages 23 to 30 form an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1.4 Incoming resources (continued)

Deductible benefits are recorded in income at a constant value in the estimate of the deductible benefit before the date of the benefit is paid or payable and measurable income is recorded where there is a deductible benefit before the end period.

Income tax receivable is recorded in income at a constant value in the estimate of the deductible benefit before the date of the benefit is paid or payable and measurable income is recorded where there is a deductible benefit before the end period.

Other income is recorded in the Statement of Financial Activities as the result of a contribution to the income and the amount can be recorded in the deductible benefit.

1.5 Resources Expended

The expenditure is recorded in the Statement of Financial Activities as the result of a contribution to the income and the amount can be recorded in the deductible benefit. The expenditure is recorded in the Statement of Financial Activities as the result of a contribution to the income and the amount can be recorded in the deductible benefit.

Receivable is recorded in the Statement of Financial Activities as the result of a contribution to the income and the amount can be recorded in the deductible benefit.

1.6 Redundancy and termination payments

The best estimate of the expenditure required to settle an obligation for termination benefit is recorded immediately as an expense as the result of a contribution to the income and the amount can be recorded in the deductible benefit.

1.7 Foreign currencies

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange at the Balance Sheet date and are recorded in the profit and loss account.

1.8 Intangible fixed assets

Intangible fixed assets are stated at cost less amortisation. Amortisation is provided at rates estimated to write off the cost of the assets over their estimated useful lives or over their expected economic life.

Trade debtors 200 redemptible bonds

1.9 Tangible fixed assets and depreciation

Assets with a cost more than £300 are depreciated.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates estimated to write off the cost of the assets over their estimated useful lives or over their expected economic life.

Office and other 200 redemptible bonds
Computer equipment 200 redemptible bonds

1.10 Investments

Investments are recorded in the Statement of Financial Activities as the result of a contribution to the income and the amount can be recorded in the deductible benefit. The investments are recorded in the Statement of Financial Activities as the result of a contribution to the income and the amount can be recorded in the deductible benefit.

1.11 Debtors

Trade and other debtors are recorded at the settlement amount due after trade discounts offered. Prepayments are recorded at the amount prepaid net of trade discounts due.

NOTES TO THE ACCOUNTS STATEMENTS

1.12 Cash at bank and in hand

Cash at bank and cash in hand include cash and short term deposits held for the purpose of meeting the short term cash needs of the trust from the date of acquisition or payment of the deposit or other receipt.

1.13 Creditors and provisions

Creditors and provisions are recognised where the trust has a present obligation resulting from a past event that is probable to result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for trade discounts due.

1.14 Financial Instruments

The trust has no financial assets and financial liabilities and that there are no bank balances. Financial assets and financial liabilities are initially recognised at transaction date and subsequently measured at their settlement value.

1.15 Pensions

The trust's past and defined contribution pension scheme contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

1.16 Judgements and key sources of estimation uncertainty

The trustees' judgement report from the trustees' estimate of the value of the property has been made in the process of the appropriate value assessment process and the most appropriate value of the property is determined in the valuation statement.

- Depreciation rate or transferable asset
- Amortisation rate or transferable asset

NOTES TO THE FINANCIAL STATEMENTS

2. DONATIONS AND LEGACIES – GROUP AND CHARITY

	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Total Funds £
Donations	200	0	200	300
Gift aid	000	0	000	0
	973,524	-	973,524	354,638

Comparative donations and legacies

	Unrestricted Funds £	2021 Restricted Funds £	Total Funds £	2020 Total Funds £
Donations	300	0	300	320
Gift aid	0	0	0	110
	354,638	-	354,638	403,388

3. INVESTMENT INCOME – GROUP AND CHARITY

	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Total Funds £
Interest receivable from Bank interest	203	0	203	130
	2,034	-	2,034	1,359

Bank interest in 2021 related to restricted funds

4. INCOME FROM CHARITABLE ACTIVITIES – GROUP AND CHARITY

	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Total Funds £
Profit or surplus	0	1,486,730	1,486,730	1,310,000
Fee income	13,573	0	13,573	13,573
	183,573	1,486,730	1,670,303	1,767,547

Comparative income from charitable activities

	Unrestricted Funds £	2021 Restricted Funds £	Total Funds £	2020 Total Funds £
Profit or surplus	0	1,310,000	1,310,000	1,010,000
Fee income	13,573	0	13,573	23,573
	13,573	1,310,000	1,767,547	1,094,485

NOTES TO THE ACCOUNTS STATEMENTS

5. RESOURCES EXPENDED – GROUP AND CHARITY

	2022				2021
	Staff costs (note 8) £	Other direct costs £	Support costs (note 7) £	Total Costs £	Total Costs £
Charitable activities	1,112,200	3,001	23,003	2,138,204	1,130,211
Charitable activities					200
Total charitable activities	1,112,200	3,001	23,003	2,138,204	1,130,211
Charitable activities	103,000	12,000	1,000	116,000	30,000
Time					
	1,575,730	448,801	284,721	2,309,252	1,968,672

Comparative resources expended	2021				2020
	Staff costs (note 8) £	Other direct costs £	Support costs (note 7) £	Total Costs £	Total Costs £
Charitable activities	1,121,100	3,000	23,000	1,130,211	1,022,100
Charitable activities		0	0	200	1,003
Total charitable activities	1,121,100	2,000	23,003	1,130,211	1,022,100
Charitable activities	2,000	2	100	30,000	10,230
Time					
	1,149,989	583,426	235,257	1,968,672	1,112,357

6. RESOURCES EXPENDED INCLUDE – GROUP AND CHARITY

	2022	2021
	£	£
Auditors' remuneration and fees		
Audit fee – audit	0	0
Audit fee – Subsidy		0
Other Services	1,320	1,000
Depreciation charge	21	203
Amortisation charge	13,200	13,000

The committee has considered the accounts and the nature of the charity's activities and the preparation of the accounts.

The committee has also considered the exemption order under section 20 of the Companies Act 2006 and has not presented it in the Statement of Financial Position in the accounts. The company's financial year ends on 31 December 2021 and 2020.

2021

	£	£
Turnover	100	200
Requirement and transferred costs	32	30
Premium and other costs	13	3
Commisssions costs	13	3
Marketing and development	12	13
Provision for losses	22	1
Other operating expenses	01	
Depreciation and amortisation	212	23
Sundry costs	01	002
Other operating costs	3	121
	284.721	235.257

2021

	£	£
Auditor's audit fee	0000	0000
Other expenses	0	1000
Transfer to meet expenses	3000	0010
	<u>43,578</u>	<u>17,219</u>

2021

	£	£
£ 100,000	13,000	102,000
Share capital	1,000,000	100,000
Preference	2,000,000	20,000
	1,575,730	1,149,989

3□

31

2021

	No.	No.
□□0.000 □□□□□□□□	1	□
□□0.000 □□□□□□□□	□	1
□□0.000 □□□□000	1	□
□□ employee re-elected more than □□0.000 dollars per year 2021 □□□□□		

2□

NOTES TO THE ACCOUNTS STATEMENTS

9. TRUSTEES REMUNERATION AND BENEFITS

During the year members of the Board of Trustees received no remuneration. 2021 members of the Board of Trustees received reimbursement during the year 2021.

10. TAXATION

Church of Marrs and Marbors District is a registered charity and is potentially exempt from taxation in respect of income and capital gains received from the activities covered by Part 11 of the Corporation Tax Act 2010 or Section 2 of the Taxation of Charitable Income Act 1992 to the extent that such income or gains are applied to charitable purposes.

11. INTANGIBLE FIXED ASSETS – GROUP AND CHARITY

	Training web portal £	Total £
Cost:		
At 1 January 2022	54,749	54,749
Additions	12,125	12,125
At 31 December 2022	66,874	66,874
Amortisation:		
At 1 January 2022	13,687	13,687
Charge for the year	13,200	13,200
At 31 December 2022	26,984	26,984
Net book value:		
At 31 December 2022	39,890	39,890
At 31 December 2021	41,062	41,062

NOTES TO THE ACCOUNTS STATEMENTS

12. TANGIBLE FIXED ASSETS - GROUP

	Fixture and fittings £	Computer equipment £	Total £
Cost:			
At 1 January 2022	-	43,194	43,194
Additions	0	0	0
Disposals	0	0	0
At 31 December 2022	-	43,122	43,122
Depreciation:			
At 1 January 2022	-	18,920	18,920
Charge for the year	0	21	21
Disposals	0	0	0
At 31 December 2022	-	21,469	21,469
Net book value:			
At 31 December 2022	-	21,653	21,653
At 31 December 2021	-	24,274	24,274

TANGIBLE FIXED ASSETS - CHARITY

	Fixture and fittings £	Computer equipment £	Total £
Cost:			
At 1 January 2022	-	42,861	42,861
Additions	0	0	0
Disposals	0	0	0
At 31 December 2022	-	42,789	42,789
Depreciation:			
At 1 January 2022	-	18,587	18,587
Charge for the year	0	21	21
Disposals	0	0	0
At 31 December 2022	-	21,136	21,136
Net book value:			
At 31 December 2022	-	21,653	21,653
At 31 December 2021	-	24,274	24,274

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13. INVESTMENTS

	2022		2021	
At cost:	Charity £	Group £	Charity £	Group £
Investment in bond 13.1	1		1	
Investment in bond 13.2	0.000	0.000	0.000	0.000
	750,001	750,000	500,001	500,000

13.1 INVESTMENT IN SUBSIDIARY – CHARITY

The investment in bond relates to the bond issued by M Limited. The bond was issued by the bondholder in the year 2023. The bond was issued by the bondholder in the year 2023. The bond was issued by the bondholder in the year 2023.

	2022 £	2021 £
Turnover		1.000
Administrative expense		2.000
Operating Profit		2.000
Profit before taxation		2.000
Tax on Profit	-	-
Profit for the financial year	-	6,724

	2022 £	2021 £
Fixed assets		
Tangible assets		
Current assets		
Debt	1	1
Other assets	-	
	1	1
Creditors: amounts falling due within one year		
Net current assets	1	1
Net Assets	1	1
Capital and Reserves		
Called up share capital	1	1
Profit and loss		
Total equity	1	1

NOTES TO THE FINANCIAL STATEMENTS

13.2 LISTED INVESTMENTS - CHARITY

	2022 £	2021 £
Investment		
At 1 January 2022	1,000,000	1,000,000
Additions	200,000	200,000
Disposals and revaluations	(100,000)	(100,000)
At 31 December 2022	676,931	515,590

The fair value of investments is determined by reference to the quoted price or discount/premium in the market at the Balance Sheet date. Investment movements for the year were £13,333 in 2021 and £100,000 in 2022.

14. DEBTORS

	2022		2021	
	Charity £	Group £	Charity £	Group £
Trade debtors	100,230	100,230	12,000	12,000
Prepaid expenses	3,000	3,000	0	0
Prepayments	33,000	33,000	2,000	2,000
Other debtors	1,000	1,000	0	0
	139,637	139,637	152,023	152,023

Debtors are due within one year.

NOTES TO THE ACCOUNTS STATEMENTS

15. CREDITORS DUE WITHIN ONE YEAR

	2022		2021	
	Charity £	Group £	Charity £	Group £
Trade creditors	2,000,13	2,000,13	1,000,13	1,000,13
Deferred income	1,000,000	1,000,000	1,000,000	1,000,000
Trade and other creditors	30,000	30,000	30,000	30,000
Other creditors	32,000	32,000	33,000	33,000
Other creditors	0	0	12,000	12,000
Other creditors	0,000	0,000	3,000	3,000
	628,482	628,481	1,269,504	1,269,503
Deferred income				
Balance at 1 January	1,000,000	1,000,000	1,000,000	1,000,000
Amount received from members	1,000,000	1,000,000	1,000,000	1,000,000
Amount deferred to the year	3,000	3,000	1,000,000	1,000,000
Balance at 31 December	458,615	458,615	1,137,890	1,137,890

For both 2022 and 2021, the deferred income has been deferred in respect of the period of the order of the trust to the members of the trust. The deferred income has been deferred in respect of the period of the order of the trust to the members of the trust.

NOTES TO THE FINANCIAL STATEMENTS

16. FUND RECONCILIATION – GROUP AND CHARITY

	Balance at 31 Dec 2021	Income	Expenditure	Gain on investments	Transfers	Balance at 31 Dec 2022
Subtotal						
Other	11	11,131			22	31
Total unrestricted funds	484,419	1,159,131	(879,979)	(88,659)	72,429	747,341
Restricted funds						
Other	3	13	0		12	2
Other re or appropriate		120	120			
Part of the endowment	3	0	122			3
Other re or programme		110	1110			3
Other	1122	21	002		2	2
Programme		1	11			
Other re RDM						
Part of the endowment	212		213			1
Part of the endowment	200	2003	202		200	
Other re or programme	1					1
Other re or programme		12	12			
Other re or programme	220		220			
Other re or programme		211	2030		1220	
Other re or programme		1200	1200			
Other re or programme		3	3			
Other re or programme		33	2102		33	131
Total restricted funds	41,805	1,486,730	(1,429,273)	-	(72,429)	26,833
Total funds	526,224	2,645,861	(2,309,252)	(88,689)	-	774,174

NOTES TO THE DENTAL SERVICES STATEMENTS

Comparative Fund Reconciliation

	Balance at 31 Dec 2020	Income	Expenditure	Gain on Investments	Transfers	Reserves movement – gift aid paid and reserves transfer	Balance at 31 Dec 2021
Subtotal	320	1000	2000			13000	
Other	2100	111	33300	1000	3000	1300	111
Total unrestricted funds	287,329	492,097	(344,604)	15,589	34,008	-	484,419
Restricted							
Retained							
Retained							
Manchester DM	-	123	12300				
Other							
Shareholder		10	300				3
Other	-	1200	20300		330		
Other	300	0100	01000				300
Provision for							
Provision for	1000	1000	3000				
Provision for	12000	0213			20000		11220
Provision for	200	000	3000				
Provision for			3000				212
Provision for							
Provision for	1310	20000	2000200				2000
Provision for							
Provision for	1130	1000	1030020				
Provision for							
Provision for	31000	21000	333300				10000
Provision for							
Provision for	-	3000	30000				
Provision for							
Provision for	2020						2020
Provision for							
Provision for	-	22000	2200300		13320		
Provision for							
Provision for	-	00000	0000000				
Total restricted funds		300	3000				
	68,434	1,631,447	(1,624,068)	-	(34,008)	-	41,805
Total funds	355,763	2,123,544	(1,968,672)	15,589	-	-	526,224

NOTES TO THE FINANCIAL STATEMENTS

The restricted funds are held for the following purposes

- Charitable expenditure
- Pension fund administration
- The Manchester Student Development Programme
- The Manchester Programme – Young People's Gambling Harm Prevention Programme
- Pension administration
- Pension Fund Reinvestment Programme
- The Saver Saver Saver Trust resource development
- The Pension Development Programme resource and RM development
- The Manchester Community Programme
- The Manchester Strategic Development
- Merkur – Manchester Reinvestment programme
- The Manchester – Development programme and other sub-partnership of the Manchester and other partners

At the end of the period ended programme subject to the programme being delivered to the relevant order, the programme remains subject and are transferred to restricted funds in order to be able to contribute to the

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS – GROUP

	General Funds	Restricted Funds	Total Funds
	£	£	£
Intangible fixed assets	1,000	1,000	21,653
Tangible fixed assets	2,000	12,130	39,890
Investment	30,000		676,930
Debt	12,101	1,000	139,637
Other	11,000	10,000	524,545
Redundant or other assets	20,200	22,203	(628,481)
	747,341	26,833	774,174

Comparative analysis of net assets between funds

	General Funds 2021	Restricted Funds 2021	Total Funds 2021
	£	£	£
Intangible fixed assets	21,000	1,000	11,000
Tangible fixed assets	1,000	1,000	2,000
Investment	1,000		1,000
Debt	133,000	1,330	1,2023
Other	13,000	113,000	1,002,000
Redundant or other assets	121,000	11,000	1,200,030
	1,000	1,000	2,000

NOTES TO THE ACCOUNTS STATEMENTS

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS – CHARITY

	General Funds	Restricted Funds	Total Funds
	£	£	£
Intangible fixed assets	1,000	1,653	21,653
Tangible fixed assets	2,000	12,130	39,890
Investment	31,000		676,931
Debt	12,101	1,000	139,637
Other	11,000	20,000	524,545
Redundant assets	20,200	22,203	(628,482)
	747,341	26,833	774,174

Comparative analysis of net assets between funds

	General Funds 2021	Restricted Funds 2021	Total Funds 2021
	£	£	£
Intangible fixed assets	21,000	1,000	11,000
Tangible fixed assets	3,000	1,000	2,000
Investment	1,000		1,000
Debt	133,000	1,330	1,2023
Other	3,000	113,000	1,02,000
Redundant assets	121,000	11,000	1,200,000
	1,000	1,000	2,022

NOTES TO THE FINANCIAL STATEMENTS

18. PROVISIONS AND FUNDING COMMITMENTS

The company has no recognised funding commitments or provisions at the 31 December 2022 (2021: none).

19. LEASES

The company has not entered into any operating or finance lease contracts at the 31 December 2022 (2021: none).

20. PENSION COMMITMENTS

The company has no pension commitments made to or deferred contribution payments received. The company's pension commitments are limited to the payments due to the scheme on a time basis. The amount at the 31 December 2022 is £11 (2021: £2).

21. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year to 31 December 2022 (2021: none).

22. FINANCIAL INSTRUMENTS

At the Balance Sheet date the company held the following assets

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value:		
Investment	30	1
Financial assets measured at cost:		
At balance sheet date	2	102
Financial assets measured at amortised cost:		
Trade debtors	100,230	12,22
Prepaid expenses	3,000	
Other debtors	1,000	0
Total financial assets	1,307,140	1,705,946
Financial liabilities		
Financial liabilities measured at amortised cost:		
Trade creditors	2,000,13	1,000,13
Other creditors	32,000	33,000
Provisions	0,320	3,000
Total financial liabilities	110,891	87,952

23. COMPARATIVE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and endowments	2	3,000		3,000	3,000
Grants in aid		13,100	1,310	14,410	14,410
Interest	3	13		13	10
Total income		492,097	1,631,447	2,123,544	1,498,883
EXPENDITURE ON:					
Operating costs		30,000		30,000	10,230
Grants in aid		31,000	1,200	32,200	110,211
Total expenditure		344,604	1,624,068	1,968,672	1,112,357
Net income		163,082	7,379	170,461	386,526
Transfer between funds	1	3,000	(3,000)		
Transfer to other funds					
NET MOVEMENT IN FUNDS		197,090	(26,629)	170,461	386,526
RECONCILIATION OF FUNDS					
Transferred at 1 January	1	2,032	333	2,365	30,000
Total funds at 31 December	1	484,419	41,805	526,224	355,763

24. EVENTS AFTER THE END OF THE REPORTING PERIOD

The Trustees have limited information from the period 1 March 2023.