

Trustees Report

For the year ended 30 June 2025

Reference and Governance

Manchester Youth Academy Ltd is a company limited by guarantee and operates in accordance with its Memorandum and Articles of Association. The trustees who served during the year and up to the date of approval of this report were A Shueb, A Jahed, and K Ullah. The trustees are responsible for setting the strategic direction of the organisation and ensuring that it operates in line with its objectives and legal obligations.

Objectives and Activities

The principal activity of Manchester Youth Academy Ltd is the delivery of youth, sports, and community programmes designed to support the physical, social, and personal development of children and young people. The organisation uses sport, particularly football, alongside structured youth activities to promote healthy lifestyles, teamwork, confidence, and positive engagement within the community.

During the year, the organisation delivered a range of programmes including regular coaching sessions, youth engagement activities, and holiday provision. Activities were delivered locally and aimed to be inclusive and accessible, with a focus on supporting young people from diverse and disadvantaged backgrounds.

Public Benefit

The trustees confirm that they have had due regard to the requirement to provide public benefit. All activities were delivered with the intention of improving outcomes for children and young people, increasing participation in physical activity, and supporting wider community wellbeing.

Review of the Year and Achievements

The year ended 30 June 2025 saw continued growth in activity and delivery. Total income for the year was **£468,570** (2024: £428,299), primarily generated through grants and commissioned services, alongside booking income. This increase in income supported an expansion in programmes and staffing.

The average number of people employed during the year increased to **8** (2024: 1), reflecting the scale and reach of activities delivered. The organisation also invested significantly in youth activities, facilities, and repairs to ensure safe, effective, and high-quality provision.

Despite increased costs associated with growth, the organisation achieved a **surplus of £1,815** for the year (2024: deficit of £4,613). The trustees view this as a positive outcome in a year of expansion.

Financial Review and Reserves

At 30 June 2025, the organisation had net assets of **£31,168** (2024: £29,353) and cash balances of **£32,168**. Creditors due within one year amounted to **£1,000**. The trustees consider the financial position to be satisfactory and sufficient to meet short-term operational needs.

Reserves are maintained to ensure continuity of services, manage cash flow fluctuations, and mitigate financial risk. The trustees believe the current level of reserves is appropriate given the organisation's size, funding profile, and commitments.

Risk Management

The trustees have reviewed the principal risks facing the organisation, including reliance on grant funding, increasing delivery costs, and safeguarding responsibilities. Appropriate policies, procedures, and financial controls are in place, and risks are monitored on an ongoing basis.

Plans for the Future

In the coming year, Manchester Youth Academy Ltd aims to consolidate existing programmes, strengthen funding relationships, and continue delivering high-quality youth and sports activities. The trustees will focus on maintaining financial stability, strengthening governance, and ensuring continued positive impact for beneficiaries.

We have lost A Qayum this year from our trustees on an official bases but continues to offer us consultancy roles as and when required

Approval

This report was approved by the Board of Trustees and signed on its behalf on **1 December 2025**.

A Jahed

Trustee / Director

Registered number
08560633

MANCHESTER YOUTH ACADEMY LTD

Report and Accounts

30 June 2025

MANCHESTER YOUTH ACADEMY LTD
Report and accounts
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MANCHESTER YOUTH ACADEMY LTD
Company Information

Directors

A SHUEB
A JAHED
K ULLAH

Secretary

A JAHED

Accountants

NURBHAI SONS LTD
189 MAULDETH ROAD
BURNAGE
MANCHESTER
M19 1BA

Registered office

161 BERESFORD ROAD
MANCHESTER
M13 0TA

Registered number

08560633

MANCHESTER YOUTH ACADEMY LTD
Registered number: 08560633
Directors' Report

The directors present their report and accounts for the year ended 30 June 2025.

Principal activities

The company's principal activity during the year continued to be ...

Directors

The following persons served as directors during the year:

A SHUEB
A JAHED
K ULLAH

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 1 December 2025 and signed on its behalf.

A JAHED
Director

MANCHESTER YOUTH ACADEMY LTD
Income and Income Account
for the year ended 30 June 2025

	2025 £	2024 £
Grants and Income	468,570	428,299
Cost of sales	(103,763)	(135,365)
Gross profit	<u>364,807</u>	<u>292,934</u>
expenses	(362,992)	(297,547)
Balance	<u>1,815</u>	<u>(4,613)</u>
 Balance Before Tax	 <u>1,815</u>	 <u>(4,613)</u>
Balance	-	-
Balance for the year	<u>1,815</u>	<u>(4,613)</u>

MANCHESTER YOUTH ACADEMY LTD**Registered number:** 08560633**Balance Sheet****as at 30 June 2025**

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		32,168	29,953
Creditors: amounts falling due within one year	3	(1,000)	(600)
Net current assets		31,168	29,353
Net assets		31,168	29,353
Capital and reserves			
Balance and loss account		31,168	29,353
funds to be spent		31,168	29,353

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A QAYUM

Director

Approved by the board on 1 December 2025

MANCHESTER YOUTH ACADEMY LTD
Statement of Changes in Equity
for the year ended 30 June 2025

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 July 2023	-	-	-	33,966	33,966
Balance				(4,613)	(4,613)
At 30 June 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,353</u>	<u>29,353</u>
At 1 July 2024	-	-	-	29,353	29,353
Balance				1,815	1,815
At 30 June 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,168</u>	<u>31,168</u>

MANCHESTER YOUTH ACADEMY LTD
Notes to the Accounts
for the year ended 30 June 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

MANCHESTER YOUTH ACADEMY LTD
Notes to the Accounts
for the year ended 30 June 2025

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2025	2024
	Number	Number
Average number of persons employed by the company	<u>8</u>	<u>1</u>

MANCHESTER YOUTH ACADEMY LTD
Notes to the Accounts
for the year ended 30 June 2025

3 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	<u>1,000</u>	<u>600</u>

6 Guarantee

The company is limited by guarantee and does not have a share capital.

7 list of grant and donations

Grants and Commissioning	366,207
bookings income	102,363
total	468,570

MANCHESTER YOUTH ACADEMY LTD**Detailed income and Expenditure****for the year ended 30 June 2025***This schedule does not form part of the statutory accounts*

	2025 £	2024 £
Grant and Income	468,570	428,299
Cost of sales	(103,763)	(135,365)
Gross profit	364,807	292,934
expenses	(362,992)	(297,547)
Balance	1,815	(4,613)
Balance Before Tax	1,815	(4,613)

MANCHESTER YOUTH ACADEMY LTD**Detailed income and expenditure****for the year ended 30 June 2025***This schedule does not form part of the statutory accounts*

	2025 £	2024 £
Grant and Income		
Grant and Income	468,570	428,299
Cost of sales		
Purchases	36,763	67,505
Other direct costs	67,000	67,860
	<u>103,763</u>	<u>135,365</u>
expenses		
Employee costs:		
Volunteer Expenses	4,765	16,220
Wages	126,399	92,130
Childrens Coaching Fees	29,963	22,235
Young Adults Football Coaching	11,245	10,888
	<u>172,372</u>	<u>141,473</u>
Premises costs:		
Youth Activities	50,322	5,500
Holiday Club Venue	4,200	3,762
Bills	504	4,738
Light and heat	17,326	14,109
Water Rates	285	-
	<u>72,637</u>	<u>28,109</u>
General administrative expenses:		
Telephone and fax	641	494
Stationery and printing	6,666	6,681
Bank charges	530	507
Insurance	2,076	2,492
Equipment hire	260	2,441
Repairs and Capital Investment	95,314	64,122
Club House Expenses	8,346	2,206
	<u>113,833</u>	<u>78,943</u>
Legal and professional costs:		
Accountancy fees	1,000	600
Consultancy fees	-	48,000
Other Petty Expenses	3,150	422
	<u>4,150</u>	<u>49,022</u>
	<u>362,992</u>	<u>297,547</u>

Independent Examiner's Report – Year Ended June 2025

Independent Examiner's Report

Report to the Trustees of Manchester Youth Academy Ltd

Charity Registration Number: 08560633

Independent Examiner's Statement

I report to the trustees on my examination of the accounts of Manchester Youth Academy Ltd ("the charity") for the year ended 30 June 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.

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

Independent Examiner's Declaration

I confirm that:

I am qualified to undertake the examination because I am a member of [relevant professional body, if applicable] / or I have the relevant ability and practical experience to carry out a competent examination; and

I am not a trustee of the charity and have no connection with the charity or its trustees that would prevent me from acting as an independent examiner.

Scope of the Examination

My examination involved a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Report

In connection with my examination, I have reviewed the accounting records and the statutory accounts of the company for the year ended 30 June 2025.

The accounts show:

Total income for the year of £468,570 (2024: £428,299), primarily comprising grant and commissioning income of £366,207 and bookings income of £102,363.

Net surplus for the year of £1,815 (2024: deficit of £4,613).

Net assets at the year end of £31,168 (2024: £29,353), represented entirely by cash at bank and in hand.

During my examination, I considered whether the company maintained adequate accounting records and whether the accounts are consistent with those records. I also reviewed significant items of income and expenditure, including grant income, staff and coaching costs, premises costs, and other operational expenditure, and sought explanations from the directors where appropriate.

Based on the procedures performed, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with those records and comply with the accounting requirements of the Companies Act 2006 and FRS 102 (Section 1A)

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Conclusion

Based on my examination, I confirm that the accounts have been properly prepared in accordance with the Companies Act 2006, FRS 102 (Section 1A), and, so far as applicable, the Charities Act 2011.