YOUNG MANCHESTER

England & Wales · Charity number 1166873

Details

Status	Registered
Legal form	CIO
Registered	2016-05-03
Register	View on the Charity Commission register

Contact

Address	Sister - Renold Building 32a Altrincham Street Manchester M1 7JR
Phone	07402919066
Email	enquiries@youngmanchester.org
Website	http://www.youngmanchester.org/

Activities

Objects: 'TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 19 (25 FOR YOUNG PEOPLE WITH ADDITIONAL NEEDS) IN MANCHESTER BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF: (A) TO ADVANCE IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS; (B) TO ADVANCE EDUCATION IN YOUNG PEOPLE; (C) TO RELIEVE UNEMPLOYMENT IN YOUNG PEOPLE; (D) TO ADVANCE EMOTIONAL AND PHYSICAL HEALTH AND WELLBEING OF CHILDREN AND YOUNG PEOPLE; (E) TO PROVIDE RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF PERSONAL AND SOCIAL DEVELOPMENT FOR CHILDREN AND YOUNG PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.'

Activities: Support Youth and Play Provision in Manchester

Downloaded from opencharities.uk/ew/1166873

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£888,332	£742,559	£372,234	7
2024-03-31	£796,147	£1,091,064	£226,461	8
2023-03-31	£473,952	£1,325,278	-	-
2022-03-31	£3,323,839	£3,150,137	£1,332,512	9
2021-03-31	£2,811,388	£2,940,258	£1,199,002	9

Trustees

Name	Role	Appointed
Craig Barratt		2023-06-29
Furqan Naeem		2020-11-19
Hassan Bello Dantata		2025-01-21
Jodie McNally		2022-11-25
Michael Salmon		2025-01-21
Morenike Elizabeth Fatogun		2025-09-23
Stephanie Riches		2025-01-21
Tabasum Khojani		2025-09-23

Downloaded from opencharities.uk/ew/1166873

YOUNG MANCHESTER

England & Wales - Charity number 1166873

Accounts

Charity Number: 1166873

Young Manchester

Annual report and financial statements

For the year ended 31 March 2025

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Young Manchester Reference and administration information

Charity number	1166873
Registered office and operational address	Sister - Renold Building 32a Altrincham Street Manchester M1 7JR

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Sarah Kleuter (resigned 22.11.2024)
Bounty Vegah (resigned 21.03.2024)
Roukagia Afan (resigned 12.09.2025)
Simone Finegan (resigned 22.11.2024)
James O'Farrell (resigned 12.09.2025)
Jodie McNally

Michael Salmon Stephanie
Riches Hassan Bello Dantata
Morenike Elizabeth Fatogun
Tabasum Khojani

Furqan Naeem
Daniel Suba Victor Lawes
Craig Barratt

Key management personnel

Samuel Remi-Akinwale	Chief Executive Officer
Emma Sims	Associate Director of Grants and Infrastructure

Bankers

The Co-operative Bank, PO Box 250, Skelmersdale, Lancashire, WN8 6WY

Solicitors

Addleshaw Goddard, 1 St Peters Square, Manchester, M2 3DE

Independent examiner

Patrick Morrello ACA, Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester, M60 0AS

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Young Manchester
Trustees' annual report for the year ended 31 March 2025

The trustees present their report and the unaudited financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and Activities

a. **Policies and objectives**

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

Our vision is that 'every child and young person in Manchester can thrive and realise their full potential through outstanding opportunities'. The objectives of the charity are to act as a resource for young people aged 5 to 19 (25 for young people with additional needs) living in Manchester by providing advice and assistance and organising programmes of physical, educational and other activities. By doing this the charity aims to help young people:

- To advance in life by helping develop their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- To advance education;
- To relieve unemployment;
- To advance emotional and physical health and wellbeing;
- By providing recreational and leisure activities in the interests of personal and social development with the view to improving conditions of their lives. This is aimed at children and young people living in the area of benefit who have needs by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances.

b. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees discharge their obligations by supporting charities and not-for-profit organisations which improve the lives of young people and meet the charity's objectives. They do this through strengthening, connecting and championing the non-profit sector for children and young people. The Trustees look to place funds and resources where they can make a real and measurable impact to the lives of young people.

The charity believes in the power of youth social action - such as volunteering, fundraising and campaigning, to transform lives and communities and therefore it is embedded in our work.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Young Manchester is embedding social action into the day to day business of organisations working with children and young people in Manchester. The City of Social Action initiative provides a platform for young people and organisations to shout about youth social action, youth voice and youth led projects, centring young people making change in their communities.

This mission has been maintained through our youth led grants making programme in partnership with the #iwill fund, the Youth Endowment Fund and Manchester City Council.

Beyond this, we have expanded our activities supporting children and young people to influence businesses that impact their lives through consultations and co-design activities centring young people's voices, insights and leadership.

The Charity had no fundraising activities requiring disclosure under S I62A of the Charities Act 2011.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

As we reflect on the year ending March 2025, we note that the financial challenges continue for Young Manchester and the whole youth and play sector along with the children and young people it supports.

Young Manchester has risen to the challenge of supporting the youth and play sector and wider networks in order to play our part in supporting outcomes for children and young people.

There are four key achievements that the Trustees wish to highlight for the year:

1. Co-designing a grants programme for the Arts Council.
2. The success of the Youth Consulting business model with Young Manchester securing, Manchester Fort, The University of Manchester and Sister as clients we are supporting to engage young people in their strategy development. This reflects an expansion of institutions we are supporting to share power with young people.
3. Securing core funding from the National Lottery Community Fund for our core membership offer.
4. The successful delivery of our first participatory budgeting event supporting 130 young people from Cheetham Hill to influence and decide £230,000 of funding alongside 21 youth & play organisations.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

A snapshot of key highlights are shared below

Strengthening the Youth & Play Sector

Young Manchester's free membership programmes work to strengthen, connect and champion the incredible organisations supporting and delivering for children and young people in Manchester. With our wide network of partners, we have continued the growth of our members' networks and supplementary school's partnerships. Benefits delivered for members include:

- Safeguarding training
- LEAD+ leadership training and peer network for youth sector organisational leads
- Member networking events in collaboration with Manchester City Council
- Collaborative fundraising opportunities.

W/ Youth

W/Youth continues to build on the work of 'The City of Social Action' to make Manchester the place for youth voice, youth leadership and real change led by children and young people themselves. We have been successful in embedding youth led grant making. W/Youth furthers this by supporting children and young people to influence business practices and strategy through consultations, co-design work. We have found this to be successful in the work we have done with Sister, We Love Manchester and the Greater Manchester Combined Authority.

Sharing Power with Young People and Innovation

We continued our work to ensure Young Manchester is genuinely supporting young people to shape their communities, through our successful participatory budgeting event titled Choose For Cheetham. We also maintained young people's ability to shape Young Manchester by maintaining our young trustees, young staff team, engagement with ambassadors from across Manchester and our young CEO.

Financial Review

a) Going Concern

The Trustees have assessed the ability of the Charity to continue as a going concern, considering events and conditions that may cast significant doubt upon its ability to do so for the period to January 2027.

There are however material uncertainties within this assessment. Based on its appropriate enquiries the Trustees, at the time of their approval, note that while very immediate funding is secure and a strategy in place, there is uncertainty in the future fundraising climate. This has been a transitional year for the charity, in which we have transitioned our

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

business model, diversifying our partnerships, strengthened as a membership organisation and increased the diversity of our funding base.

This work continues to reinforce and build on the solid foundations already established, including a strong and robust network of local and national supporters and stakeholders, including funding partnerships which the charity will seek to develop and grow.

The organisation has clear fundraising plans in place, delivering a range of income generation tactics, exploring new fundraising opportunities (including community fundraising and consortium projects).

Although there is a clear and identified need and role for Young Manchester it is not yet fully clear whether this can be resourced in a sustainable way.

In order to further mitigate this risk further, the Trustees are supporting the prioritisation of financially sustainable activities such as our youth consulting activities; grant management and collaborative fundraising.

(b) Review of 2024/25 performance

Our overall net surplus for the year ending March 2025 totals £146K. This progress is related to a conservative approach to spending reflecting uncertainty in the sector as well as progress made in receiving restricted funding that relieves core costs.

We maintain a concerning unrestricted reserves position as of March 2025. Key funding recognised this year includes:

- Funding for supporting children and young people with special education needs and disabilities of £186K and associated management fees
- Funding from the Youth Endowment Fund and #iwill to coordinate the delivery of a £1.6 million community led initiative to support young people from Cheetham Hill to achieve their hopes and ambitions, and that protects young people from violence.

Reserves Policy

The charity's reserves policy is to maintain a sufficient level of unrestricted reserves to enable normal operating activities to continue over a period of up to five months should a shortfall in income occur and to account for potential risks and contingencies that may arise from time to time.

Should a shortfall in income occur and to take account of potential risks to operating cash flow and contingencies that may arise from time to time. In this scenario, enough money to cover closure of a minimum reserves target based on maintaining a minimum complement of staff and infrastructure for a winding down period. This target is calculated to cover up to three months (12 weeks) of reduced running costs to cover overheads, staffing costs including redundancy and project closure.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

The level of reserves required to cover normal operating activities over this period is calculated at £100K. The reserves used in the calculation only include unrestricted free reserves. This figure is based on running costs for 5 months, which is appropriate given the ongoing instability in the sector.

On 31 March 2025 the charity's reserves were:

Unrestricted funds (free reserves):	£64,729
Restricted funds:	£307,505
Total funds:	£372,234

Structure, governance and management

(a) Constitution

Young Manchester is a registered charity, number 1166873, and has the form of a Charitable Incorporated Organisation (CIO). The governing document of the charity is a constitution dated February 2016.

In the event that the charity is wound up, the Trustees of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

(b) Method of appointment or election of Trustees

The management of the CIO is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

New Trustees are appointed for a minimum term of two years by a resolution passed at a properly convened meeting of the existing Trustees. In selecting individuals for appointment, the charity Trustees have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Manchester City Council may nominate and appoint two charity Trustees. The appointment of these Trustees must follow the same process as appointment of all other Trustees and each appointment must be for a term of three years. The Trustees appointed need not be a member of Manchester City Council.

New Trustees may be sought by open advertisement or targeted recruitment. The constitution was last reviewed in November 2022 and is expected to be next reviewed and amended in the 2025/26 financial year.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

(c) Policies adopted for the induction and training of Trustees

All new charity Trustees are provided with a current version of the constitution, a copy of the charity's latest Trustees' Annual Report and statement of accounts and the last three sets of approved Board minutes.

Upon appointment to the Board, Trustees are expected to attend regular meetings, for which the papers are usually submitted a week in advance. The constitution provides for a minimum of three to a maximum of ten Trustees.

(d) Pay policy for senior staff

All Trustees give of their time freely and no Trustee received remuneration in the year. The pay of the senior staff is reviewed annually by the Board of Trustees by benchmarking against industry standards.

(e) Organisational structure and decision making

At the Trustees' meetings, the Trustees agree the broad strategy and areas of activity for the charity, including consideration of grant making, match funding, reserves and risk management approach and performance.

With the development of the youth CEO model, the organisation is working to establish strong operational infrastructure to ensure the sustained and agile delivery of our grant making and infrastructure activities whilst further cultivating our youth programmes supporting young people to lead, shape and influence the city they live in.

(f) Risk management

The Trustees have assessed the major risks to which the CIO is exposed. The risks are reviewed on a bi-monthly basis by the Risk and Finance Subcommittee and reported bi-monthly to the full board. The Trustees are satisfied that systems and procedures are in place to mitigate our exposure to the major risks, in particular those related to the operations and finance of the CIO.

Young Manchester's most significant risks and mitigating actions are set out in the table below:

Risk	Mitigating Actions

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Failure to secure ongoing unrestricted funding to cover operational costs.	The charity has formed strong relationships with funders and has a proven track record for successful delivery. Young Manchester has established a diversified income pipeline in place and is being operationalised. There is a healthy pipeline of opportunities from not for profit funders to businesses. The charity is part of a national network of Young People's foundations who are making the case strategically for the ongoing investment in Local Youth Partnerships.
Loss of key staff	Focus on systems and processes in annual plans to support institutional strength, particularly a focus on finance and operations. This practically looks like comprehensive process mapping, automation and the development of process resources. Wellbeing focus of organisation implemented through line management support and culture management.
Cash Flow insufficient or Cash flow information too unpredictable to cover/have confidence in meeting monthly running costs	The charity established a good Cash Flow review system. We are maximising efforts to secure upfront payments towards core costs and advance payments of any future contracts.

Plans for future periods

Young Manchester remains committed to maintaining our ambitions for children and young people in the city, ensuring that our values and principles shine through, and that all children and young people have outstanding opportunities.

The existential challenges facing the organisation and its members has led to the further reviews and refinement of the organisation business model during this period. Our priorities for the year 2025/26 are:

1. Creating and deploying the 1st phase of a new strategy – we will listen to young people, our members and partners to shape the future direction of Young Manchester
2. Cementing Income Generation - Key to all our work will be income generation, both securing core funds for Young Manchester and significant further investment in the non-profit sector for children and young people across the city. We will continue to diversify income and focus increased attention on pivoting our offer towards corporate engagement.
3. Supporting our members and young ambassadors - we will consolidate our membership offer and young ambassadors programme to ensure that we are supporting our sector to thrive and deliver for and with children

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

and young people. We will hone this focus to ensure support for emerging members those working with racialised groups, those operating in youth led or radical spaces.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures 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 enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees' annual report has been approved by the trustees on 22 / 01 / 2026 and signed on their behalf by

Craig Barratt
Treasurer

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 11 to 32.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.
We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

22 / 01 / 2026

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Young Manchester

Statement of Financial Activities
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2024 £*
Income from:							
Donations and legacies	3	6,367	1,500	7,867	-	*1,000*	*1,000*
Charitable activities	4	53,377	827,088	880,465	*137,544*	*657,603*	*795,147*
Total income		**59,744**	**828,588**	**888,332**	***137,544***	***658,603***	***796,147***
Expenditure on:							
Charitable activities	5	165,476	577,083	742,559	*171,837*	*919,227*	*1,091,064*
Total expenditure		**165,476**	**577,083**	**742,559**	***171,837***	***919,227***	***1,091,064***
Net income/(expenditure) for the year	8	**(105,732)**	**251,505**	**145,773**	***(34,293)***	***(260,624)***	***(294,917)***
Transfer between funds		16,073	(16,073)	-	-	-	-
Net movement in funds for the year		**(89,659)**	**235,432**	**145,773**	***(34,293)***	***(260,624)***	***(294,917)***
Reconciliation of funds							
Total funds brought forward		154,388	72,073	226,461	*188,681*	*332,697*	*521,378*
Total funds carried forward		**64,729**	**307,505**	**372,234**	***154,388***	***72,073***	***226,461***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Young Manchester
Charity Number 1166873

Balance sheet as at 31 March 2025

	Note	2025		*2024*	
		£	£	£	£
Current assets					
Debtors	13	84,741		*132,208*	
Cash at bank and in hand		308,653		*204,145*	
Total current assets		**393,394**		***336,353***	
Liabilities					
Creditors: amounts falling due in less than one year	14	(21,160)		*(109,892)*	
Net current assets			**372,234**		***226,461***
Total assets less current liabilities			372,234		*226,461*
Net assets			**372,234**		***226,461***
The funds of the charity:					
Unrestricted income funds			64,729		*154,388*
Unrestricted funds	16		64,729		*154,388*
Restricted funds	15		307,505		*72,073*
Total charity funds			**372,234**		***226,461***

The notes on pages 14 to 32 form part of these accounts.

Approved by the trustees 22 / 01 / 2026 ..... and signed on their behalf by:

Craig Barratt, Trustee

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Young Manchester

Statement of Cash Flows
for the year ending 31 March 2025

	Note	2025 £	*2024* *£*
Cash provided by/(used in) operating activities	18	**104,508**	***(234,943)***
Increase/(decrease) in cash and cash equivalents in the year		104,508	*(234,943)*
Cash and cash equivalents at the beginning of the year		204,145	*439,088*
Cash and cash equivalents at the end of the year		**308,653**	***204,145***

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Young Manchester meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The Trustees have assessed the ability of the Charity to continue as a going concern, considering events and conditions that may cast significant doubt upon its ability to do so for the period to January 2027. There are however material uncertainties within this assessment.
Based on its appropriate enquiries the Trustees, at the time of their approval, note that while very immediate funding is secure and a strategy in place, there is uncertainty in the future fundraising climate.
This has been a transitional year from the charity, in which we have shared power with children and young people, strengthened as a membership organisation, diversified our partnerships, aligned closely with the YPF Trust and increased the diversity of our funding base. This work continues to build on solid foundations already established, including a strong and robust network of local and national supporters and stakeholders, including funding partnerships which the charity will seek to develop and grow.
The organisation has clear fundraising plans in place, delivering a range of income generation tactics, exploring new fundraising opportunities (including community fundraising and consortium projects).
These plans however are not yet fully tested and though there is a clear and identified need and role for Young Manchester it is not yet fully clear whether this can be resourced in a sustainable way.
In order to mitigate this risk, the Trustees are developing options to reduce costs - whilst retaining Young Manchester's core offer to member organisations - and will be consulting with members and stakeholders in the coming months.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes costs undertaken to further the purposes of the charity and their associated support costs.

- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against support costs.

i Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

j Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	33%

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably 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 any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 6.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission in the United Kingdom (England and Wales) and has no share capital. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	*Unrestricted £*	*Restricted £*	*Total 2024 £*
Donations	6,367	1,500	7,867	-	*1,000*	*1,000*
Total	6,367	1,500	7,867	-	*1,000*	*1,000*

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	*Unrestricted £*	*Restricted £*	*Total 2024 £*
NHS	3,000		3,000			-
Gaddun	4,125		4,125			-
W/Youth	6,825		6,825			-
National Lottery #iwill fund		184,000	184,000			-
Amnesty International		4,000	4,000			-
Arts Council England - CYP		13,529	13,529			-
NHS Asthma		27,000	27,000			-
MCC - Supplementary Schools Art Pilot		1,920	1,920			-
MCC - Hope for Cheetham		19,200	19,200			-
DWP access to work			-	*2,478*		*2,478*
Children In Need			-		*112,500*	*112,500*
MCC - North Manchester Review		12,429	12,429			-
MCC - Covid Recovery Fund			-		*61,518*	*61,518*
Total carried forward	13,950	262,078	276,028	*2,478*	*174,018*	*176,496*

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Income from charitable activities continued

	Unrestricted	Restricted	Total 2025	*Unrestricted*	*Restricted*	*Total 2024*
	£	£	£	*£*	*£*	*£*
Total brought forward	13,950	262,078	276,028	*2,478*	*174,018*	*176,496*
MCC - Youth and Play		54,162	54,162		*22,542*	*22,542*
Young People's Foundation			-	*1,313*		*1,313*
MCC - Services Fund (SEND)		143,288	143,288		*193,432*	*193,432*
HMRC employers allowance	5,000		5,000	*5,000*		*5,000*
Administration income			-	*14,258*		*14,258*
Other charitable activities			-	*329*		*329*
Esmee		52,500	52,500	*50,000*	*22,000*	*72,000*
Paul Hamlyn			-	*50,000*		*50,000*
Oglesby Charitable Trust		31,000.00	31,000		*20,000*	*20,000*
YEF		248,092	248,092		*93,428*	*93,428*
Home office - windrush		1,330	1,330		*7,150*	*7,150*
Greater Manchester Sports Partnership			-		*80,000*	*80,000*
The Growth Company			-		*3,000*	*3,000*
MCC - Members Day		3,000	3,000	*3,700*		*3,700*
GMYN - EDI Toolkit Development			-	*2,062*		*2,062*
EY Foundation			-	*3,502*		*3,502*
Brighter Sound Ltd - WOMEX			-	*4,902*		*4,902*
Young People's Foundation / LYP			-		*17,033*	*17,033*
MCC - KCYPS		20,000	20,000		*20,000*	*20,000*
YPF Supplementary schools			-		*5,000*	*5,000*
Other Revenue			-			-
Management and contract fees	11,642		11,642			-
University of Manchester RIF project	-		-			-
Manchster Fort	1,927		1,927			-
Total carried forward	32,519	815,450	847,969	137,544	657,603	795,147

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Income from charitable activities continued

	Unrestricted	Restricted	Total 2025	*Unrestricted*	*Restricted*	*Total 2024*
	£	£	£	*£*	*£*	*£*
Total brought forward	32,519	815,450	847,969	*137,544*	*657,603*	*795,147*
Uni of Manchester Beewell		10,000	10,000			-
Amnesty International		1,638	1,638			-
University of Manchester - unrestricted	7,769		7,769			-
ID Manchester	13,089		13,089			-
Total	53,377	827,088	880,465	137,544	657,603	795,147

5 Analysis of expenditure on charitable activities

	2025	*2024*
	£	*£*
Grants awarded	409,033	*707,978*
Charitable project costs	19,329	*33,329*
Staff costs	193,081	*228,053*
Engagement and comms	34	*5,038*
Other costs	1,605	*2,166*
Ambassador programme	17,357	*4,318*
Governance costs (see note 6)	10,559	*9,311*
Support costs (see note 6)	91,561	*100,871*
	742,559	*1,091,064*
Restricted expenditure	577,083	*919,227*
Unrestricted expenditure	165,476	*171,837*
	742,559	*1,091,064*

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

6 Analysis of governance and support costs

	Support	Governance	*2025*	*Support*	*Governance*	*2024*
	£	£	£	*£*	*£*	*£*
Staff costs	20,472	10,109	30,581	*9,822*	*6,751*	*16,573*
Office space / premises	13,512	-	13,512	*16,968*	-	*16,968*
Office running costs	2,255	-	2,255	*7,952*	-	*7,952*
Administration expenses	876	-	876	*711*	-	*711*
Web development	2,741	-	2,741	*2,620*	-	*2,620*
Travel and subsistence	231	-	231	*292*	-	*292*
Training	245	-	245	*3,312*	-	*3,312*
Insurance	5,864	-	5,864	*5,071*	-	*5,071*
Storage	758	-	758	*680*	-	*680*
Digital communication	1,177	-	1,177	*1,336*	-	*1,336*
IT costs	3,577	-	3,577	*3,408*	-	*3,408*
Professional fees	15,462	-	15,462	*12,222*	-	*12,222*
Consulting	17,527	-	17,527	*18,773*	-	*18,773*
Governance	-	450	450	-	*2,560*	*2,560*
Irrecoverable VAT	6,864	-	6,864	*17,704*	-	*17,704*
	91,561	10,559	102,120	*100,871*	*9,311*	*110,182*

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

7 Grants awarded

All grants were made to institutions, not individuals.

	2025	*2024*
42nd Street	-	*9,000*
4CT Limited	12,500	-
Abraham Moss Warriors	41,000	*48,310*
Active Communities Network	-	*20,000*
Aim 4 Hope	2,080	-
Bill and Andys Music School	9,526	-
Cheetham Hill Advice Centre	-	*1,000*
Communities For All	31,518	*8,629*
Contact Theatre	1,218	*12,180*
Creative City England	-	*5,990*
Everyone Can	-	*1,500*
GLL	-	*10,920*
Goals	-	*5,768*
Greater Manchester Youth Network	111,186	*162,190*
Groundwork	-	*5,280*
Hope for Cheetham Guidance Hub	21,622	*31,934*
Iziko Youth Next Gen	9,954	-
Kids of Colour	-	*1,232*
M13 Project	9,000	*35,000*
Mad Theatre Company	22,954	*11,868*
Making Education a Priority	3,748	*23,606*
Manchester City FC in the Community Foundation	-	*1,585*
Manchester Community Central	-	*53,000*
Manchester Schools' PE Association	-	*20,000*
Manchester Settlement	-	*3,000*
Manchester Urban Diggers	26,024	*21,467*
Manchester Young Lives	1,700	-
Manchester Youth Zone	43,240	*23,092*
MGT Youth Group	-	*6,903*
Millenium Powerhouse	-	*26,212*
New Testament Church of God	24,769	-
Nurturing Foundations	9,000	-
Projekts	-	*1,666*
Rainbow Centre	16,000	*1,000*
RECLAIM	-	*40,000*
ReflecTeen Hub Organisation	-	*874*
Regen	-	*3,182*
SENDcode CIC	-	*3,010*
Simply Cycling	-	*4,200*
Socio-Economic CIC	-	*3,000*
South Manchester Down Syndrome Support Group	1,995	*650*
Sow the City	-	*3,450*
Total carried forward	399,034	*610,698*

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Grants awarded continued

Total brought forward	399,034	*610,698*
The Empowerment People	-	*2,000*
The Manchester Deaf Centre	-	*10,000*
The Manners Project	10,000	-
Wythenshawe Community Housing Group	-	*2,180*
YPAC Manchester	-	*14,100*
Total grants awarded	409,034	*638,978*

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	*2024* *£*
Auditor's remuneration - audit fees	-	*2,560*
Independent examiner's fee - accountancy services	14,950	*13,985*
Independent examiner's fee - independent exam	450	*415*

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

9 Staff costs

Staff costs during the year were as follows:

	2025 £	*2024* *£*
Wages and salaries	198,498	*218,531*
Social security costs	19,713	*19,816*
Pension costs	5,451	*6,279*
	223,662	*244,626*
Allocated as follows:		
Charitable activities	193,081	*228,053*
Support costs	20,472	*9,822*
Governance costs	10,109	*6,751*
	223,662	*244,626*

One employee had employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 7 (2024: 8). FTE 6

The key management personnel of the charity comprise the Trustees, the CEO and the Head of Partnerships. The total employee benefits of the key management personnel of the charity were £102,974 (2024: £117,106).

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

Two members of the management committee received £218 in expenses for travel and subsistence. (2024: £nil).

Aggregate donations from related parties were £nil (2024: £nil).

The charity enjoys a close working relationship with the following entities through existing trustees. The nature of the relationships are as follows:

Manchester Youth Zone

Samuel Remi-Akinwale is CEO of Young Manchester, and is also a trustee of The Manchester Youth Zone Ltd (appointed August 2023). During the year Young Manchester awarded grants totalling £43,240 to The Manchester Youth Zone Ltd (2024: £23,092).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: Nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	*2024* *£*
DWP access to work	-	*2,478*
Manchester City Council - Youth and Play	54,162	*22,542*
Manchester City Council - Schools Art Pilot	1,920	-
Manchester City Council - Services fund	143,288	*193,432*
Manchester City Council - Hope for Cheetham	19,200	-
Manchester City Council - Covid Recovery Fund	-	*61,518*
Manchester City Council - North Manchester Review	12,429	*12,429*
Manchester City Council - Members Day	3,000	*3,700*
and Young People Safe	20,000	*20,000*
HMRC Employment Allowance	5,000	-
Home Office - Windrush fund	1,330	*7,150*
	260,329	*323,249*

There were no unfulfilled grant conditions outstanding at the time of producing the annual accounts.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Debtors

	2025 £	*2024* *£*
Trade debtors	32,714	*19,314*
Other debtors	3,580	*6,039*
VAT	1,097	*269*
Prepayments and accrued income	47,350	*106,586*
	84,741	*132,208*

14 Creditors: amounts falling due within one year

	2025 £	*2024* *£*
Trade creditors	15,403	*76,725*
Accruals and deferred income	4,336	*27,609*
Other creditors	-	*389*
Taxation and social security costs	1,421	*5,169*
	21,160	109,892

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

15 Analysis of movements in restricted funds

	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
#Iwill fund	-	184,000	(17,015)	-	166,985
City of social action	869	-	-	-	869
Youth and Play	12,687	54,162	(31,048)	-	35,801
Mental Health Fund	44,718	-	(41,950)	-	2,768
Children in Need	-	-	(1,218)	*1,218*	-
MHCC - Covid Recovery Fund	8,518	-	-	*(8,518)*	-
OCT grant fund	16,399	31,000	(6,400)	-	40,999
SEND	(2,863)	144,788	(142,346)	-	(421)
Creative engagement programme	4,357	-	-	-	4,357
Youth Engagement Fund - Cheetham	(19,228)	267,292	(231,009)	-	17,055
Young People's Foundation	8,150	1,920	(7,345)	-	2,725
Amnesty International	(427)	1,638	(260)	*(951)*	-
Amnesty International 24-25	-	4,000	(951)	-	3,049
Youth Alliance GM	(19,820)	54,000	(40,394)	-	(6,214)
MCC Keeping Young People Safe	9,371	20,000	(20,000)	-	9,371
The Growth Company	825	-	(825)	-	-
Windrush	861	1,330	(1,697)	*(493)*	1
YPF LYP	-	-	(7,656)	*7,656*	-
YPF Trust	7,656	-		*(7,656)*	-
Arts Council England CYP Microgrants Pilot	-	13,529	(6,200)	*(7,329)*	-
Esmee Fairbairn YM (Funding Plus)	-	8,500	(8,340)	-	160
NHS Asthma	-	27,000	-	-	27,000
MCC- Members Day	-	3,000	-	-	3,000
MCC North Manchester Review	-	12,429	(12,429)	-	-
Total	72,073	828,588	(577,083)	(16,073)	307,505

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Analysis of movements in restricted funds continued

Comparative period

	Balance at 1 April 2023	*Income*	*Expenditure*	*Transfers*	*Balance at 31 March 2024*
Seed Funding	*19,780*	*-*	*(19,780)*	*-*	*-*
City of Social Action	*17,286*	*1,000*	*(17,417)*	*-*	*869*
Youth and Play	*20,355*	*22,542*	*(30,210)*	*-*	*12,687*
Mental Health Fund	*90,000*	*-*	*(45,282)*	*-*	*44,718*
Children in Need	*107,343*	*112,500*	*(219,843)*	*-*	*-*
MHCC Covid Recovery Fund	*-*	*61,518*	*(53,000)*	*-*	*8,518*
OCT Grant Fund	*14,118*	*20,000*	*(17,719)*	*-*	*16,399*
SEND	*12,516*	*193,432*	*(208,811)*	*-*	*(2,863)*
Creative Engagement Partnerships	*4,357*	*-*	*-*	*-*	*4,357*
Cheetham - Youth Engagement Fund	*41,634*	*93,428*	*(154,290)*	*-*	*(19,228)*
Young People's Foundation	*5,308*	*5,000*	*(2,158)*	*-*	*8,150*
Amnesty International	*-*	*-*	*(427)*	*-*	*(427)*
Youth Alliance GM - Esmee Fairbairn	*-*	*22,000*	*(41,820)*	*-*	*(19,820)*
GM Moving Youth Alliance	*-*	*80,000*	*(80,000)*	*-*	*-*
MCC Cheetham Keeping Young People Safe	*-*	*20,000*	*(10,629)*	*-*	*9,371*
MCC North Manchester Review	*-*	*-*	*-*	*-*	*-*
The Growth Company	*-*	*3,000*	*(2,175)*	*-*	*825*
Windrush	*-*	*7,150*	*(6,289)*		*861*
YPF LYP capacity building	*-*	*17,033*	*(9,377)*	*-*	*7,656*
Total	*332,697*	*658,603*	*(919,227)*	*-*	*72,073*

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Name of restricted fund	Description, nature and purposes of the fund
#Iwill fund	Match funding the Hope for Cheetham Youth Endowment Fund (YEF) programme. The funds include programme management costs and grants funding to distribute.
City of Social Action	A project supporting the voice of Children and young people in the City of Manchester.
Youth and Play	Delivery of Youth and Play service for Children and Young People.
Mental Health Fund	Supporting children and young people's mental health as a result of covid 19.
Children In Need	This fund is used to explore and evidence approaches to tackling violence which impacts on young people, including the development and enhancement of current youth and play work practice. The fund works towards the development of a city-wide strategy and theory of change.
MHCC Covid Recovery Fund	Supporting the voluntary sector to mitigate the effect of the pandemic on business continuity.
OCT Grant Fund	To improve networks in the voluntary sector.
SEND	The purpose of this fund is to support pilot projects which demonstrate enhancement to the current provision/service to better accommodate children and young people with SEND to build confidence, reduce anxiety and increase independence. This is hoped to be achieved by: improving access to universal provision for SEND children and young people; increasing attendance of children and young people with SEND in universal provision; improving inclusivity of universal provision to support children and young people.
Creative Engagement Partnership	The Creative Engagement Partnership for Young People had the purpose of bringing together organisations providing outstanding opportunities for children and young people in Manchester through youth work, play, arts, culture, heritage and sport during the COVID-19 pandemic. The partnership is focused on addressing three core challenges for the youth sector: safety of young people, business continuity and business transformation.
Cheetham - Youth Engagement Fund	A 5-year investment into Cheetham Hill for the purpose of delivering the community created Hope for Cheetham strategy to change systems that support young people from Cheetham Hill to achieve their hopes and ambitions and protects young people from violence.
Young People's Foundation Grant	A grant awarded by the YPF Trust to be used on staff training, development and support in response to the added pressure created by the Covid-19 pandemic.
Amnesty International	Funding to support children and young people to engage in consultations around economic, social and cultural rights.
Amnesty International 24-25	A restricted project to deliver human rights training to Manchester VCSE organisation.
Youth Alliance GM - Esmee Fairbairn	Funding to support the development of a network of youth and play organisations across Greater Manchester to strategic advocate and collaborate on issues from a Greater Manchester perspective and build on the success of #beewell.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

Name of restricted fund	Description, nature and purposes of the fund
GM Moving Youth Alliance	An investment to explore and pilot the role of youth organisations in supporting sport and physical activity outcomes for children and young people.
MCC Cheetham Keeping Young People Safe	A grant to resource programmes that support young people up to the age of 19 to engage in recreational activities, develop their skills, advance education, relieve unemployment, advance emotion and physical health and wellbeing.
The Growth Company	A sponsorship of the Manchester's Supplementary Schools Achievement event.
Windrush	Investment to support a programme of engagement for youth organisations and supplementary schools to increase awareness of the windrush compensation scheme.
YPF LYP capacity building	Funding to cover Young Manchester time supporting the YPF Trust in supporting the development of local youth partnerships across the North West of England.
YPF Trust	A restricted project payment to support the delivery of the Manchester Supplementary School Partnership.
Arts Council England - CYP Microgrants Pilot	A project grant to explore/research how the Arts Council could deliver a microgrants programme for children & young people
Esmee Fairbairn YM (Funding Plus)	Supplemental funding from Esmee Fairbairn to support Young Manchester's development and sustainability
NHS Asthma	A commission from Local Care Organisation to deliver an awareness and research project around children's and young people's inhaler use in the treatment of Asthma
Manchester City Council - Members Day	Funding to support Young Manchester's members days.
MCC North Manchester Review	A commissioned project to deliver a review of youth organisations and youth assets in North Manchester, as well as young people's perceptions of the level of provision in their community.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

16 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	154,388	59,744	(165,476)	16,073	64,729
	154,388	59,744	(165,476)	16,073	64,729

Comparative period

	Balance at 1 April 2023 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 31 March 2024 £*
General fund	*188,681*	*137,544*	*(171,837)*	*-*	*154,388*
	188,681	*137,544*	*(171,837)*	*-*	*154,388*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for any designated funds.

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Net current assets/(liabilities)	64,729	-	307,505	372,234
Total	64,729	-	307,505	372,234

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2024 £*
Net current assets/(liabilities)	*154,388*	-	*72,073*	*226,461*
Total	*154,388*	-	-	*226,461*

18 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	*2024 £*
Net income/(expenditure) for the year	145,773	*(294,917)*
Adjustments for:		
Decrease/(increase) in debtors	47,467	*(4,484)*
Increase/(decrease) in creditors	(88,732)	*64,458*
Net cash provided by/(used in) operating activities	104,508	*(234,943)*

Doc ID: e6e2798610e4842234e4aa1e8786901b90aed7e8

YOUNG MANCHESTER

England & Wales - Charity number 1166873

Accounts

Charity Number: 1166873

Young Manchester

Annual report and financial statements

For the year ended 31 March 2024

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

Young Manchester
Reference and administration information

Charity number	1166873
Registered office and operational address	Linley House Dickinson Street Manchester M1 4LF

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Sarah Klueter	
Furqan Naeem	
Bounty Vegah	
Daniel Suba Victor Lawes	
Roukagia Afan	
George Whalley	(Resigned July 2023)
Simone Finegan	
James O'Farrell	
Jodie McNally	
Craig Barratt	(Appointed July 2023)

Key management personnel

Imogen Gregg-Auriac	Co-Chief Executive Officer (Resigned December 2023)
Samuel Remi-Akinwale	Chief Executive Officer
Emma Sims	Head of Partnerships

Bankers

The Co-operative Bank, PO Box 250, Skelmersdale, Lancashire, WN8 6WY

Solicitors

Addleshaw Goddard, 1 St Peters Square, Manchester, M2 3DE

Independent examiner

Patrick Morrello ACA, Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester, M60 0AS

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

The Trustees present their annual report together with the unaudited financial statements of the charity for the year 1 April 2023 to 31 March 2024. The Trustees confirm that the Annual Report and financial statements of the CIO comply with the current statutory requirements, the requirements of the ClO's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019). Reference and administrative information set out on page 1 forms part of this report.

Objectives and Activities

a. Policies and objectives

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Our vision is that 'every child and young person in Manchester can thrive and realise their full potential through outstanding opportunities'. The objectives of the charity are to act as a resource for young people aged 5 to 19 (25 for young people with additional needs) living in Manchester by providing advice and assistance and organising programmes of physical, educational and other activities. By doing this the charity aims to help young people:

- To advance in life by helping develop their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- To advance education;
- To relieve unemployment;
- To advance emotional and physical health and wellbeing;
- By providing recreational and leisure activities in the interests of personal and social development with the view to improving conditions of their lives. This is aimed at children and young people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances.

Young Manchester provides grant programmes that directly benefit children and young people in line with our charitable purpose.

In awarding grants Young Manchester aims to be proactive, fair, efficient and professional. Our approach grant making criteria is clear and consistent, but will also remain flexible in order to ensure that donors wishes can be incorporated and that changing needs in our communities are addressed.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

We develop grant making processes that best suit the programme and the needs of the sector and children and young people which can include collaborative approaches to funding and limits fostering competition within the sector where possible.

b. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees discharge their obligations by supporting charities and not-for-profit organisations which improve the lives of young people and meet the charity's objectives. They do this through strengthening, connecting and championing the non-profit sector for children and young people. The Trustees look to place funds and resources where they can make a real and measurable impact to the lives of young people.

The charity believes in the power of youth social action - such as volunteering, fundraising and campaigning, to transform lives and communities and therefore it is embedded in our work.

Young Manchester is embedding social action into the day to day business of organisations working with children and young people in Manchester. The City of Social Action initiative provides a platform for young people and organisations to shout about youth social action, youth voice and youth led projects, centring young people making change in their communities.

This mission continues to expand particularly in grant making in Manchester as we embed youth led grant making into funding programmes in partnership with the #iwill fund, BBC Children In Need, Manchester City Council and the NHS Greater Manchester.

Beyond this the mission has expanded to support children and young people to influence businesses that impact their lives through consultations, co-design and delivery of activities centring young people's voices and insights.

The Charity had no fundraising activities requiring disclosure under S I62A of the Charities Act 2011.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

As we reflect on the year ending March 2024, we note that the financial challenges continue for Young Manchester and the whole youth and play sector along with the children and young people it supports.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

Young Manchester has risen to the challenge of supporting the youth and play sector and wider networks in order to play our part in supporting outcomes for children and young people.

Young Manchester secured £100,000 in unrestricted support for the transitional year of 24/25 from Esmee Fairbairn and Paul Hamlyn Foundation.

There are three achievements that the Trustees wish to highlight for the year:

- The success of the Youth Consulting business model with Young Manchester securing, Manchester Fort, The University of Manchester and Sister as clients we are supporting to engage young people in their strategy development. This reflects an expansion of institutions we are supporting to share power with young people.
- The growth of our membership model to 140+ organisations, and the delivery of our members days with the support of the City Council.
- The matchfunding of the Youth Endowment Fund by #iwill – growing the investment in Cheetham Hill by £460,000

A snapshot of key highlights are shared below

Strengthening the Youth & Play Sector

Young Manchester's free membership programmes work to strengthen, connect and champion the incredible organisations supporting and delivering for children and young people in Manchester. With our wide network of partners, we have continued the growth of our members networks and supplementary school's partnerships. Benefits delivered for members include:

- Safeguarding training
- LEAD+ leadership training and peer network for youth sector organisational leads
- Member networking events
- Collaborative fundraising opportunities.

W/ Youth

W/Youth seeks to build on the work of 'The City of Social Action' to make Manchester the place for youth voice, youth leadership and real change led by children and young people themselves. We have been successful in embedding youth led grant making. W/Youth furthers this by supporting children and young people to influence business practices and strategy through consultations, co-design work. We have found this to be successful in the work we have done with University of Manchester, Sister and Manchester Fort.

Sharing Power with Young People

We continued our work to ensure Young Manchester is genuinely supporting young people to shape the charity, including through our board of trustees, co-leadership, our young staff team and our ambassadors. During the year we maintained this by maintaining our young CEO in their role.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

Beneficiaries of our services

Young Manchester's mission is to improve the life chances of children and young people across Manchester. Young people aged 8 - 19 are the primary beneficiaries of our work, they are the primary age group for youth and play services and activities in the city.

We aim to support the most vulnerable or most in need children and young people in Manchester. Hence, our grants programmes may be targeted at children and young people: with special educational needs and disabilities; of racialised and marginalised ethnic groups and from economically challenged households.

Nevertheless, we aspire for a Manchester where:

- All children & young people in Manchester have access to high-quality play or youth provision
- All children and young people in Manchester are able to help inform and meaningfully shape the services for them and their communities, and the future of the city

Financial Review

a) Going Concern

The Trustees have assessed the ability of the Charity to continue as a going concern, considering events and conditions that may cast significant doubt upon its ability to do so for the period to March 2026. There are however material uncertainties within this assessment.

Based on its appropriate enquiries the Trustees, at the time of their approval, note that while very immediate funding is secure and a strategy in place, there is uncertainty in the future fundraising climate.

This has been a transitional year from the charity, in which we have shared power with children and young people, strengthened as a membership organisation, diversified our partnerships, aligned closely with the YPF Trust and increased the diversity of our funding base. This work continues to build on solid foundations already established, including a strong and robust network of local and national supporters and stakeholders, including funding partnerships which the charity will seek to develop and grow.

The organisation has clear fundraising plans in place, delivering a range of income generation tactics, exploring new fundraising opportunities (including community fundraising and consortium projects).

These plans however are not yet fully tested and though there is a clear and identified need and role for Young Manchester it is not yet fully clear whether this can be resourced in a sustainable way.

In order to mitigate this risk, the Trustees have a range of options to reduce costs - whilst retaining Young Manchester's core grants making, convening and youth listening functions – which are financial sufficient.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

(b) Review of 2023/24 performance

We ended the year with a deficit of £295k, however, we maintain an unrestricted reserves position of £154,388 as of March 2024. This is reflective of the uncertainty in the sector. Despite the challenge of the year as we settled into the co-CEO model.

Nevertheless, we found success in establishing our new business model as we diversify our offer - securing clients such as Sister, University of Manchester and Manchester Fort; whilst maintaining our SEND Local Offer grants programme and expanding our Hope for Cheetham programme through match funding from the Manchester City Council's Youth & Play team and Community Safety teams.

Reserves Policy

The charity's reserves policy is to maintain a sufficient level of unrestricted reserves to enable normal operating activities to continue over a period of up to five months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

The level of reserves required to cover normal operating activities over this period is calculated at £100K. The reserves used in the calculation only include unrestricted free reserves. This figure is based on running costs for 5 months, which is appropriate given the ongoing instability in the sector.

At 31 March 2024 the charity's reserves were:

Unrestricted funds (free reserves):	£154,388
Restricted funds:	£72,073
Total funds:	£226,461

Structure, governance and management

(a) Constitution

Young Manchester is a registered charity, number 1166873, and has the form of a Charitable Incorporated Organisation (CIO). The governing document of the charity is a constitution dated February 2016.

In the event that the charity is wound up, the Trustees of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

(b) Method of appointment or election of Trustees

The management of the CIO is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

New Trustees are appointed for a minimum term of two years by a resolution passed at a properly convened meeting of the existing Trustees. In selecting individuals for appointment, the charity Trustees have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Manchester City Council may nominate and appoint two charity Trustees. The appointment of these Trustees must follow the same process as appointment of all other Trustees and each appointment must be for a term of three years. The Trustees appointed need not be a member of Manchester City Council.

New Trustees may be sought by open advertisement or targeted recruitment. The constitution was last reviewed in November 2022 and is expected to be next reviewed and amended in the 2024/25 financial year.

(c) Policies adopted for the induction and training of Trustees

All new charity Trustees are provided with a current version of the constitution, a copy of the charity's latest Trustees' Annual Report and statement of accounts and the last three sets of approved Board minutes.

Upon appointment to the Board, Trustees are expected to attend regular meetings, for which the papers are usually submitted a week in advance. The constitution provides for a minimum of three to a maximum of ten Trustees.

(d) Pay policy for senior staff

All Trustees give of their time freely and no Trustee received remuneration in the year. The pay of the senior staff is reviewed annually by the Board of Trustees by benchmarking against industry standards.

(e) Organisational structure and decision making

At the Trustees' meetings, the Trustees agree the broad strategy and areas of activity for the charity, including consideration of grant making, match funding, reserves and risk management approach and performance.

With the development of the youth CEO model, the organisation is working to establish strong operational infrastructure to ensure the sustained and agile delivery of our grant making and infrastructure activities whilst further cultivating our youth programmes supporting young people to lead, shape and influence the city they live in.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

(f) Risk management

The Trustees have assessed the major risks to which the CIO is exposed. The risks are reviewed on a bi-monthly basis by the Risk and Finance Subcommittee and reported bi-monthly to the full board. The Trustees are satisfied that systems and procedures are in place to mitigate our exposure to the major risks, in particular those related to the operations and finance of the CIO.

Young Manchester's most significant risks and mitigating actions are set out in the table below:

Risk	Mitigating Actions
Failure to secure ongoing unrestricted funding to cover operational costs.	The charity has formed strong relationships with funders and has a proven track record for successful delivery. Young Manchester has established a diversified income pipeline is in place and is being operationalised. There is a healthy pipeline of opportunities from not for profit funders to businesses. The charity is part of a national network of Young People's foundations who are making the case strategically for the ongoing investment in Local Youth Partnerships.
Loss of key staff	Focus on systems and processes in annual plan to support institutional strength, particularly a focus on finance and operations. This practically looks like comprehensive process mapping, automation and the development of process resources. Wellbeing focus of organisation implemented through line management support and culture management.
Loss of key Board members	The organisation will deliver a trustee recruitment drive in early FY 24/25. Furthermore, the Young Manchester will support skill development amongst trustees.

Plans for future periods

Young Manchester remains committed to maintaining our ambitions for children and young people in the city, ensuring that our values and principles shine through, and that all children and young people have outstanding opportunities.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

The existential challenges facing the organisation and its members has led to the further reviews and refinement of the organisation business model during this period. Our priorities for the year 2025/26 are:

- Cementing Income Generation - Key to all our work will be income generation, both securing core funds for Young Manchester and significant further investment in the non-profit sector for children and young people across the city. We will also continue to build on the success of our W/Youth offer and other corporate partnerships.
- Sharing power with children and young people – we will focus on ensuring that Young Manchester is genuinely supporting young people to shape the charity, including through our board of trustees, young leadership personnel, our young staff team and our ambassadors.
- Sharing power with children and young people - we will platform, champion and seed young people driving change in their lives, communities and city. We will do this through grant making and incubating activists and change makers and vocally advocating for children and young people's needs.
- Delivering high quality programmes for all children and young people in Manchester, with a focus on those most excluded.
- Equity, Diversity, Inclusion and Belonging – We know that 'the system' is unjust and that children and young people's rights are not realized. We also know that this is not experienced equally, we'll focus effort this year on our own organization and in the sector to support significant improvements in the experiences of children and young people, through championing and delivery.
- Supporting our members - we will consolidate our membership offer to ensure that we are supporting our sector to thrive and deliver for children and young people. We will hone this focus to ensure support for emerging members, those working with racialised groups, those operating in youth led or radical spaces.

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

- 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 enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees' annual report has been approved by the trustees on 30 / 01 / 2025 and signed on their behalf by:



Craig Barratt
Treasurer

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 12 to 33.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Other matters

Your attention is to drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.
We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
    - to keep accounting records in accordance with section 130 of the Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

30 / 01 / 2025

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

Young Manchester

Statement of Financial Activities
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2023 £*
Income from:							
Donations and legacies	3	-	1,000	1,000	*32,438*	*-*	*32,438*
Charitable activities	4	137,544	657,603	795,147	*85,902*	*365,612*	*451,514*
Total income		**137,544**	**658,603**	**796,147**	***118,340***	***365,612***	***483,952***
Expenditure on:							
Charitable activities	5	171,837	919,227	1,091,064	*244,595*	*1,080,683*	*1,325,278*
Total expenditure		**171,837**	**919,227**	**1,091,064**	***244,595***	***1,080,683***	***1,325,278***
Net income/(expenditure) before net gains/(losses) on investments		(34,293)	(260,624)	(294,917)	*(126,255)*	*(715,071)*	*(841,326)*
Net income/(expenditure) for the year	8	**(34,293)**	**(260,624)**	**(294,917)**	***(126,255)***	***(715,071)***	***(841,326)***
Transfer between funds		-	-	-	*83,176*	*(83,176)*	*-*
Net movement in funds for the year		**(34,293)**	**(260,624)**	**(294,917)**	***(43,079)***	***(798,247)***	***(841,326)***
Reconciliation of funds							
Total funds brought forward		188,681	332,697	521,378	*231,760*	*1,140,944*	*1,372,704*
Total funds carried forward		**154,388**	**72,073**	**226,461**	***188,681***	***342,697***	***531,378***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

Young Manchester
Charity Number 1166873

Balance sheet as at 31 March 2024

	Note	2024		*2023*	
		£	£	*£*	*£*
Current assets					
Debtors	14	132,208		*127,724*	
Cash at bank and in hand		204,145		*439,088*	
Total current assets		**336,353**		***566,812***	
Liabilities					
Creditors: amounts falling due in less than one year	15	(109,892)		*(45,434)*	
Net current assets			**226,461**		***521,378***
Total assets less current liabilities			226,461		*521,378*
Net assets			**226,461**		***521,378***
The funds of the charity:					
Unrestricted funds	17		154,388		*188,681*
Restricted funds	16		72,073		*332,697*
Total charity funds			**226,461**		***521,378***

The notes on pages 15 to 33 form part of these accounts.

Approved by the trustees 30 / 01 / 2025 and signed on their behalf by:

Craig Barratt, Trustee

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

Young Manchester

Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	*2023* *£*
Cash provided by/(used in) operating activities	19	**(234,943)**	***(1,066,549)***
Increase/(decrease) in cash and cash equivalents in the year		(234,943)	*(1,066,549)*
Cash and cash equivalents at the beginning of the year		439,088	*1,505,637*
Cash and cash equivalents at the end of the year		**204,145**	***439,088***

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Young Manchester meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The Trustees have assessed the ability of the Charity to continue as a going concern, considering events and conditions that may cast significant doubt upon its ability to do so for the period to March 2025. There are however material uncertainties within this assessment.
Based on its appropriate enquiries the Trustees, at the time of their approval, note that while very immediate funding is secure and a strategy in place, there is uncertainty in the future fundraising climate.
This has been a transitional year from the charity, in which we have shared power with children and young people, strengthened as a membership organisation, diversified our partnerships, aligned closely with the YPF Trust and increased the diversity of our funding base. This work continues to build on solid foundations already established, including a strong and robust network of local and national supporters and stakeholders, including funding partnerships which the charity will seek to develop and grow.
The organisation has clear fundraising plans in place, delivering a range of income generation tactics, exploring new fundraising opportunities (including community fundraising and consortium projects).
These plans however are not yet fully tested and though there is a clear and identified need and role for Young Manchester it is not yet fully clear whether this can be resourced in a sustainable way.
In order to mitigate this risk, the Trustees are developing options to reduce costs - whilst retaining Young Manchester's core offer to member organisations - and will be consulting with members and stakeholders in the coming months.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes costs undertaken to further the purposes of the charity and their associated support costs.

- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against support costs.

i Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

j Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	33%

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably 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 any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission in the United Kingdom (England and Wales) and has no share capital. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	*Unrestricted £*	*Restricted £*	*Total 2023 £*
Donations	-	1,000	1,000	*6,386*	-	*6,386*
Donations in kind	-	-	-	*26,052*	-	*26,052*
Total	-	1,000	1,000	*32,438*	-	*32,438*

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	*Unrestricted £*	*Restricted £*	*Total 2023 £*
HMRC employers allowance	5,000	-	5,000	*5,000*	-	*5,000*
DWP access to work	2,478	-	2,478	*4,270*	-	*4,270*
Children In Need	-	112,500	112,500	-	*25,750*	*25,750*
Manchester City Council - Youth & Play fund	-	22,542	22,542	-	-	-
Manchester City Council - City of Social Action	-	-	-	-	*25,000*	*25,000*
Manchester City Council - Covid Recovery Fund	-	61,518	*61,518*	-	*38,482*	*38,482*
Young People's Foundation	1,313	22,033	*23,346*	*24,960*	*10,000*	*34,960*
Curious Minds - Youth & Play Fund	-	-	-	-	*15,000*	*15,000*
Impetus The Private Equity Fund	-	-	-	-	*50,000*	*50,000*
Total carried forward	8,791	218,593	227,384	*34,230*	*164,232*	*198,462*

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

Income from charitable activities continued

	Unrestricted	Restricted	Total 2024	*Unrestricted*	*Restricted*	*Total 2023*
	£	£	£	*£*	*£*	*£*
Total brought forward	8,791	218,593	227,384	*34,230*	*164,232*	*198,462*
Manchester City Council - Strengthening Universal Services Fund (SEND)	-	193,432	193,432	-	*199,380*	*199,380*
The Princes Trust - Digital People	-	-	-	*20,708*	*2,000*	*22,708*
Esmee Fairbairn	50,000	22,000	72,000	-	-	-
Paul Hamlyn Foundation	50,000	-	50,000	-	-	-
Oglesby Charitable Trust	-	20,000	20,000	-	-	-
Youth Endowment Fund	-	93,428	93,428	-	-	-
Home office - windrush	-	7,150	7,150	-	-	-
Greater Manchester Sports Partnership Youth Alliance GM Moving	-	80,000	80,000	-	-	-
The Growth Company (Supplementary Schools)	-	3,000	3,000	-	-	-
Manchester City Council - Members Day	3,700	-	3,700	-	-	-
GMYN - EDI Toolkit Development	2,062	-	2,062	-	-	-
EY Foundation - Transforming Employment Prospects	3,502	-	3,502	-	-	-
Brighter Sound Ltd - WOMEX	4,902	-	4,902	-	-	-
Manchester City Council - Keeping Young People Safe	-	20,000	20,000	-	-	-
Other charitable activities	329	-	329	*136*	-	*136*
Commissioning income	-	-	-	*10,850*	-	*10,850*
Administration income	14,258	-	14,258	*19,978*	-	*19,978*
Total	137,544	657,603	795,147	*85,902*	*365,612*	*451,514*

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

5 Analysis of expenditure on charitable activities

	Total 2024 £	*Total 2023* *£*
Grants awarded (see note 7)	707,978	*970,318*
Charitable activities	33,329	*7,772*
Staff costs	228,053	*208,998*
Engagement and communications	5,038	*13,601*
Infrastructure and training	-	*4,450*
Campaigns	-	*3,061*
Web development	-	*3,020*
Other costs	2,166	*331*
Consultancy	-	*8,609*
Academic evaluation	-	*(2,792)*
Ambassador programme	4,318	*13,785*
Governance costs (see note 6)	9,311	*10,928*
Support costs (see note 6)	100,871	*83,197*
	1,091,064	*1,325,278*
Restricted expenditure	919,227	*1,080,683*
Unrestricted expenditure	171,837	*244,595*
	1,091,064	*1,325,278*

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

6 Analysis of governance and support costs

	Support	Governance	*2024*	*Support*	*Governance*	*2023*
	£	£	£	*£*	*£*	*£*
Staff costs	9,822	6,751	16,573	*5,804*	*5,438*	*11,242*
Office space / premises	16,968	-	16,968	*28,142*	-	*28,142*
Office running costs	7,952	-	7,952	*9,072*	-	*9,072*
Administration expenses	711	-	711	*1,291*	-	*1,291*
Web development	2,620	-	2,620	-	-	-
Travel and subsistence	292	-	292	*321*	-	*321*
Training	3,312	-	3,312	*1,264*	-	*1,264*
Insurance	5,071	-	5,071	*5,152*	-	*5,152*
Storage	680	-	680	*596*	-	*596*
Digital communication	1,336	-	1,336	*4,520*	-	*4,520*
IT costs	3,408	-	3,408	*3,651*	-	*3,651*
Consultancy	12,222	-	12,222	*22,143*	-	*22,143*
Professional fees	18,773	-	18,773	-	-	-
Governance	-	2,560	2,560	-	*5,490*	*5,490*
Irrecoverable VAT	17,704	-	17,704	*1,241*	-	*1,241*
	100,871	9,311	110,182	*83,197*	*10,928*	*94,125*

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

7 Grants awarded

All grants were made to institutions, not individuals.

	2024	*2023*
42nd Street	9,000	*39,974*
4CT	-	*59,482*
Abraham Moss Warriors	48,310	-
Active Communities Network	20,000	-
Barlow Moor Community Association	-	*20,068*
Benchill Community Centre	-	*34,997*
Brighter Sounds	-	*5,000*
Burnage Academy School	-	*984*
Cheetham Hill Advice Centre	1,000	-
Communities for All	8,629	-
Communities on Solid Ground	-	*1,468*
Contact Theatre	12,180	-
Creative City England CIC	5,990	-
Diane Mohdal Sports Foundation	-	*1,479*
Elevate Young Minds	-	*19,950*
Everyone Can	1,500	-
Families Against Violence	-	*20,000*
Gaddum	-	*49,909*
GLL	10,920	-
GM Coalition of Disabled People	-	*18,950*
GM Youth Network	162,190	*106,243*
Goals	5,768	-
Groundwork	5,280	*711*
Guidance Hub	31,934	-
Hideout Youth Zone	-	*2,845*
HOME MCR	-	*8,950*
Justlife	-	*20,000*
Kartwheel Arts	-	*500*
Kids Of Colour CIC	1,232	-
Lancashire Lions Visually Impaired Sports Club	-	*4,880*
Levenhulme Youth Project	-	*19,074*
LGBT Foundation	-	*19,795*
Lovely Heritage Downs Syndrome	-	*1,253*
M13 Youth Project	35,000	*20,995*
Mad Theatre	11,868	*2,970*
Making Education a Priority	23,606	*18,000*
Manchester City FC in the Community Foundation	1,585	*12,760*
Manchester Community Central	53,000	-
Manchester Outdoor Education Trust	-	*17,563*
Manchester Schools' PE Association	20,000	-
Manchester Settlement	3,000	*22,600*
Manchester Urban Diggers	21,467	*15,993*
Total carried forward	493,459	*567,393*

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

Grants awarded continued

Total brought forward	493,459	*567,393*
Manchester Youth Zone	23,092	*67,401*
MGT Youth Group	6,903	*1,000*
Millenium Powerhouse	26,212	*2,500*
N-Gage	-	*17,000*
Nurturing Foundations	-	*19,250*
Odd Arts	-	*5,367*
Our Space Youth Club	-	*2,000*
Parthian Climbing Ltd	-	*2,500*
Power 2	-	*30,000*
Projekts	1,666	*35,053*
Rainbow Centre	1,000	-
Rainbow Surprise	-	*1,520*
RECLAIM	40,000	*25,000*
ReflecTeen Hub Organisation	874	-
Regen	3,182	*5,000*
Rekindle School Ltd	-	*6,930*
SENDcode CIC	3,010	*2,500*
Simply Cycling	4,200	*8,650*
Socio-Economic CIC	3,000	-
South Manchester Down Syndrome Support	650	-
Sow the City	3,450	*4,000*
Starling	-	*35,850*
StreetGames	69,000	-
The Empowerment People	2,000	-
The Manchester Deaf Centre	10,000	*20,000*
The Proud Trust	-	*20,000*
The Politics Project	-	*9,000*
The Whitworth	-	*1,763*
The Children's Adventure Farm Trust Ltd	-	*3,048*
Venture Arts	-	*8,659*
Water Adventure Centre	-	*1,000*
Warrington Youth Zone	-	*4,874*
Wythenshawe Community Housing Group	2,180	*15,347*
Yellow JigSaw	-	*13,487*
YMCA George Williams College	-	*14,000*
Young Manchester Carers Forum	-	*19,926*
YPAC Manchester	14,100	-
Z-Arts	-	*300*
Total grants awarded	707,978	*970,318*

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024	*2023*
	£	*£*
Auditor's remuneration - audit fees	2,560	*5,590*
Independent examiner's fee - accountancy services	13,985	*18,293*
Independent examiner's fee - independent exam	415	-

9 Staff costs

Staff costs during the year were as follows:

	2024	*2023*
	£	*£*
Wages and salaries	218,531	*197,371*
Social security costs	19,816	*17,612*
Pension costs	6,279	*5,257*
	244,626	*220,240*

Allocated as follows:

Charitable activities	228,053	*208,998*
Support costs	9,822	*5,804*
Governance costs	6,751	*5,438*
	244,626	*220,240*

No employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 8 (2023: 9).

The key management personnel of the charity comprise the Trustees, the CEO and the Head of Partnerships. The total employee benefits of the key management personnel of the charity were £117,106 (2023: £125,503).

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

No members of the management committee received travel and subsistence expenses during the year. (2023: £nil).

Aggregate donations from related parties were £nil (2023: £nil).

The charity enjoys a close working relationship with the following entities through existing trustees. The nature of the relationships are as follows:

42nd Street

Simone Finegan is a trustee of Young Manchester, and is also Chief Executive of 42nd Street.
During the year Young Manchester awarded grants totalling £9,000 to 42nd Street (2023: £39,974).

Wythenshawe Community Housing Group (WCHG)

Sarah Klueter is a trustee (and Chair) of Young Manchester, and is also Assistant Director at WCHG. During the year, Young Manchester awarded grants totalling £2,180 to WCGH (2023: £15,347).

Manchester Youth Zone

Samuel Remi-Akinwale is CEO of Young Manchester, and is also a trustee of The Manchester Youth Zone Ltd (appointed August 2023). During the year Young Manchester awarded grants totalling £23,092 to The Manchester Youth Zone Ltd (2023: £67,401).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: Nil).

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

11 Government grants

The government grants recognised in the accounts were as follows:

	2024	*2023*
	£	*£*
DWP access to work	2,478	*4,270*
Manchester City Council - Youth and Play	22,542	-
Manchester City Council - Strategic Leadership	-	*(10,000)*
Manchester City Council - Strengthening Universal Services	193,432	*199,380*
Manchester City Council - City of Social Action	-	*25,000*
Manchester City Council - Covid Recovery Fund	61,518	*38,481*
Manchester City Council - North Manchester Review	12,429	-
Manchester City Council - Members Day	3,700	-
Manchester City Council - Keeping Children and Young People Safe	20,000	-
Home Office - Windrush fund	7,150	-
	323,249	*257,131*

There were no unfulfilled grant conditions outstanding at the time of producing the annual accounts.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

13 Fixed assets: tangible assets

Cost	Office equipment £	Total £
At 1 April 2023	5,894	5,894
At 31 March 2024	5,894	5,894
Depreciation		
At 1 April 2023	5,894	5,894
At 31 March 2024	5,894	5,894
Net book value		
At 31 March 2024	-	-
At 31 March 2023	-	-

14 Debtors

	2024 £	*2023 £*
Trade debtors	19,314	*12,571*
Other debtors	6,039	*3,276*
VAT	269	*7,312*
Prepayments and accrued income	106,586	*104,565*
	132,208	*127,724*

15 Creditors: amounts falling due within one year

	2024 £	*2023 £*
Trade creditors	76,725	*11,871*
Accruals and deferred income	27,609	*29,807*
Other creditors	389	-
Taxation and social security costs	5,169	*3,756*
	109,892	45,434

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

16 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Seed Funding	19,780	-	(19,780)	-	-
City of Social Action	17,286	1,000	(17,417)	-	869
Youth and Play	20,355	22,542	(30,210)	-	12,687
Mental Health Func	90,000	-	(45,282)	-	44,718
Children in Need	107,343	112,500	(219,843)	-	-
MHCC Covid Recovery Fund	-	61,518	(53,000)	-	8,518
OCT Grant Fund	14,118	20,000	(17,719)	-	16,399
SEND	12,516	193,432	(208,811)	-	(2,863)
Creative Engagement Partnerships	4,357	-	-	-	4,357
Cheetham - Youth Engagement Fund	41,634	93,428	(154,290)	-	(19,228)
Young People's Foundation	5,308	5,000	(2,158)	-	8,150
Amnesty International	-	-	(427)	-	(427)
Youth Alliance GM - Esmee Fairbairn	-	22,000	(41,820)	-	(19,820)
GM Moving Youth Alliance	-	80,000	(80,000)	-	-
MCC Cheetham Keeping Young People Safe	-	20,000	(10,629)	-	9,371
The Growth Company	-	3,000	(2,175)	-	825
Windrush	-	7,150	(6,289)		861
YPF LYP capacity building	-	17,033	(9,377)	-	7,656
Total	332,697	658,603	(919,227)	-	72,073

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

Analysis of movements in restricted funds continued

	Balance at 1 April 2022	*Income*	*Expenditure*	*Transfers*	*Balance at 31 March 2023*
Comparative period					
Seed Funding	*62,649*	*-*	*(25,244)*	*(17,625)*	*19,780*
#Iwill Fund	*49,939*	*18,750*	*-*	*(68,689)*	*-*
City of Social Action	*112,986*	*25,000*	*(120,700)*	*-*	*17,286*
Youth and Play	*(7,717)*	*5,000*	*(8,750)*	*31,822*	*20,355*
Mental Health Fund	*345,000*	*-*	*(277,742)*	*22,742*	*90,000*
Digital Inclusion	*(170)*	*-*		*170*	*-*
Children in Need	*173,997*	*-*	*(60,404)*	*(6,250)*	*107,343*
MHCC Covid Recovery Fund	*216,102*	*38,481*	*(254,583)*	*-*	*-*
OCT Grant Fund	*23,038*	*-*	*(8,920)*	*-*	*14,118*
Empowering Local	*7,000*	*7,000*	*(14,000)*		*-*
Playschemes	*7,280*	*-*	*(7,397)*	*117*	*-*
Strategic Leadership	*53*	*-*	*-*	*(53)*	*-*
Strategic Partnership	*11,827*	*-*	*-*	*(11,827)*	*-*
Thrive	*52,354*	*-*	*(30,000)*	*(22,354)*	*-*
SEND	*27,685*	*199,381*	*(227,550)*	*13,000*	*12,516*
Thrive Engagement Programme	*22,000*	*-*	*-*	*(22,000)*	*-*
Partnerships Funding	*7,000*	*-*	*(12,000)*	*5,000*	*-*
Creative Engagement Partnerships	*4,357*	*-*	*-*	*-*	*4,357*
Equality, Diversity Inclusion	*19,851*	*-*	*(18,000)*	*(1,851)*	*-*
Cheetham - Youth Engagement Fund	*-*	*50,000*	*(8,366)*		*41,634*
Digital Futures	*5,371*	*2,000*	*(2,069)*	*(5,302)*	*-*
Young People's Foundation	*266*	*10,000*	*(4,958)*	*-*	*5,308*
Innovation and Development	*76*	*-*	*-*	*(76)*	*-*
Total	*1,140,944*	*355,612*	*(1,080,683)*	*(83,176)*	*332,697*

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

Name of restricted fund	Description, nature and purposes of the fund
Seed Funding	This is funding provided to support Young Manchester to work towards achieving its charitable objectives via a number of areas, for example, business development and continuity, digital communications, match funding to attract new investment opportunities, marketing and events.
City of Social Action	A project supporting the voice of Children and young people in the City of Manchester.
Youth and Play	Delivery of Youth and Play service for Children and Young People.
Mental Health Fund	Supporting children and young people's mental health as a result of covid 19.
Children In Need	This fund is used to explore and evidence approaches to tackling violence which impacts on young people, including the development and enhancement of current youth and play work practice. The fund works towards the development of a city-wide strategy and theory of change.
MHCC Covid Recovery Fund	Supporting the voluntary sector to mitigate the effect of the pandemic on business continuity.
OCT Grant Fund	To improve networks in the voluntary sector.
SEND	The purpose of this fund is to support pilot projects which demonstrate enhancement to the current provision/service to better accommodate children and young people with SEND to build confidence, reduce anxiety and increase independence. This is hoped to be achieved by: improving access to universal provision for SEND children and young people; increasing attendance of children and young people with SEND in universal provision; improving inclusivity of universal provision to support children and young people.
Creative Engagement Partnership	The Creative Engagement Partnership for Young People had the purpose of bringing together organisations providing outstanding opportunities for children and young people in Manchester through youth work, play, arts, culture, heritage and sport during the COVID-19 pandemic. The partnership is focused on addressing three core challenges for the youth sector: safety of young people, business continuity and business transformation.
Cheetham - Youth Engagement Fund	A 5-year investment into Cheetham Hill for the purpose of delivering the community created Hope for Cheetham strategy to change systems that support young people from Cheetham Hill to achieve their hopes and ambitions and protects young people from violence.
Young People's Foundation Grant	A grant awarded by the YPF Trust to be used on staff training, development and support in response to the added pressure created by the Covid-19 pandemic.
Amnesty International	Funding to support children and young people to engage in consultations around economic, social and cultural rights.
Youth Alliance GM - Esmee Fairbairn	Funding to support the development of a network of youth and play organisations across Greater Manchester to strategic advocate and collaborate on issues from a Greater Manchester perspective and build on the success of #beewell.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

Name of restricted fund	Description, nature and purposes of the fund
GM Moving Youth Alliance	An investment to explore and pilot the role of youth organisations in supporting sport and physical activity outcomes for children and young people.
MCC Cheetham Keeping Young People Safe	A grant to resource programmes that support young people up to the age of 19 to engage in recreational activities, develop their skills, advance education, relieve unemployment, advance emotion and physical health and wellbeing.
The Growth Company	A sponsorship of the Manchester's Supplementary Schools Achievement
Windrush	Investment to support a programme of engagement for youth organisations and supplementary schools to increase awareness of the windrush compensation scheme.
YPF LYP capacity building	Funding to cover Young Manchester time supporting the YPF Trust in supporting the development of local youth partnerships across the North West of England.

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	188,681	137,544	(171,837)	-	154,388
	188,681	137,544	(171,837)	-	154,388

Comparative period

	Balance at 1 April 2022 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 31 March 2023 £*
General fund	*231,760*	*118,340*	*(244,595)*	*83,176*	*188,681*
	231,760	*118,340*	*(244,595)*	*83,176*	*188,681*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for any designated funds.

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Net current assets/(liabilities)	154,388	-	72,073	226,461
Total	154,388	-	72,073	226,461

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2023 £*
Net current assets/(liabilities)	*239,980*	-	*281,398*	*521,378*
Total	*239,980*	-	-	*521,378*

19 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	*2023 £*
Net income/(expenditure) for the year	(294,917)	*(851,326)*
Adjustments for:		
Decrease/(increase) in debtors	(4,484)	*(27,173)*
Increase/(decrease) in creditors	64,458	*(188,050)*
Net cash provided by/(used in) operating activities	(234,943)	*(1,066,549)*

Doc ID: 2924cc7dfd634b8a04fe3bb8e13ec8bbd27448f0

YOUNG MANCHESTER

England & Wales - Charity number 1166873

Accounts

Charity Number: 1166873

Young Manchester

Annual report and financial statements

For the year ended 31 March 2023

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Young Manchester
Reference and administration information

Charity number	1166873
Registered office and operational address	Centurion House
	129 Deansgate
	Manchester
	M3 3WR

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Sarah Klueter	
Furqan Naeem	
Katharine Vokes	(Resigned November 2022)
Bounty Vegah	
Daniel Suba Victor Lawes	
Roukagia Afan	
Councillor Luthfur Rahman	(Resigned July 2022)
George Whalley	(Resigned July 2023)
Simone Finegan	
Angela Harrington	(Resigned November 2022)
James O'farrell	(Appointed November 2022)
Jodie McNally	(Appointed November 2022)
Craig Barratt	(Appointed July 2023)

Key management personnel

Imogen Gregg-Auriac	Chief Executive
Samuel Remi-Akinwale	Co-Chief Executive Officer
Emma Sims	Head of Partnerships

Bankers

The Co-operative Bank, PO Box 250, Skelmersdale, Lancashire, WN8 6WY

Solicitors

Addleshaw Goddard, 1 St Peters Square, Manchester, M2 3DE

Auditors

Crowe UK LLP, 3rd Floor, The Lexicon, Mount Street, Manchester, M2 5NT

Accountants

Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester, M60 0AS

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Young Manchester
Trustees' annual report for the year ended 31 March 2023

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the CIO comply with the current statutory requirements, the requirements of the ClO's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

Objectives and Activities

a. Policies and objectives

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Our vision is that 'every child and young person in Manchester can thrive and realise their full potential through outstanding opportunities'. The objectives of the charity are to act as a resource for young people aged 5 to 19 (25 for young people with additional needs) living in Manchester by providing advice and assistance and organising programmes of physical, educational and other activities. By doing this the charity aims to help young people:

- To advance in life by helping develop their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- To advance education;
- To relieve unemployment;
- To advance emotional and physical health and wellbeing;
- By providing recreational and leisure activities in the interests of personal and social development with the view to improving conditions of their lives. This is aimed at children and young people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances.

b. Main activities undertaken to further the charity's purposes for the public benefit

The Trustees discharge their obligations by supporting charities and not-for-profit organisations which improve the lives of young people and meet the charity's objectives. They do this through strengthening, connecting and championing the non-profit sector for children and young people. The Trustees look to place funds and resources where they can make a real and measurable impact to the lives of young people.

The charity believes in the power of youth social action - such as volunteering, fundraising and campaigning, to transform lives and communities and therefore it is embedded in our work.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Young Manchester is embedding social action into the day to day business of organisations working with children and young people in Manchester. The City of Social Action initiative provides a platform for young people and organisations to shout about youth social action, youth voice and youth led projects, centring young people making change in their communities.

This mission continues to expand particularly in grant making in Manchester as we embed youth led grant making into funding programmes in partnership with the #iwill fund, BBC Children In Need, Manchester City Council and the Manchester Health and Care Commission body.

The Charity had no fundraising activities requiring disclosure under S I62A of the Charities Act 2011.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

As we reflect on the year ending March 2023 we note it was a year of challenge for Young Manchester and the whole youth and play sector along with the children and young people it supports. Young Manchester has risen to the challenge of supporting the youth and play sector and wider networks in order to play our part in supporting outcomes for children and young people.

There are three achievements that the Trustees wish to highlight for the year:

- Following a transition to a membership model, we have helped strengthen Manchester's Youth & Play sector, developing a network of 100+ member organisations.
- The final year of the City of Social Action partnership led by Young Manchester benefited thousands of young people across the City and helped funders embed youth social action and youth-led grant making into their local offer supporting young people
- We have continued to share power with children and young people, including hiring a young Co-CEO who leads the organisation.

A snapshot of key highlights are shared below

Strengthening the Youth & Play Sector

Young Manchester's free membership programmes works to strengthen, connect and champion the incredible organisations supporting and delivering for children and young people in Manchester. With our wide network of partners, we quickly cultivated 100+ member organisations in a year. Benefits delivered for members include:

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

- Safeguarding training
- LEAD+ leadership training and peer network for youth sector organisational leads
- Member networking events
- Collaborative fundraising

City Of Social Action

The City of Social Action seeks to make Manchester the place for youth voice, youth leadership and real change led by children and young people themselves. We have been successful in embedding youth led-grant making into the Keeping Children and Young People Safe fund in partnership with #iwill and BBC Children in Need and the Mental Health Fund in partnership with Manchester Health and Care Commission.

Sharing Power with Young People

We continued our work to ensure Young Manchester is genuinely supporting young people to shape the charity, including through our board of trustees, co-leadership, our young staff team and our ambassadors. During the year we adopted a Co-CEO model, employing a younger Co-CEO under 25 years of age.

We provided platforms for young people to change in their lives, communities and city through grant making - such as the SEND Inclusive Activities Fund - and incubating activists and change makers. The Sharing Power in a Place report provides more detail on outcomes.

Financial Review

a) Going Concern

The Trustees have assessed the ability of the Charity to continue as a going concern, considering events and conditions that may cast significant doubt upon its ability to do so for the period to March 2025. There are however material uncertainties within this assessment.

Based on its appropriate enquiries the Trustees, at the time of their approval, note that while very immediate funding is secure and a strategy in place, there is uncertainty in the future fundraising climate.

This has been a transitional year from the charity, in which we have shared power with children and young people, strengthened as a membership organisation, diversified our partnerships, aligned closely with the YPF Trust and increased the diversity of our funding base. This work continues to build on solid foundations already established, including a strong and robust network of local and national supporters and stakeholders, including funding partnerships which the charity will seek to develop and grow.

The organisation has clear fundraising plans in place, delivering a range of income generation tactics, exploring new fundraising opportunities (including community fundraising and consortium projects).

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

These plans however are not yet fully tested and though there is a clear and identified need and role for Young Manchester it is not yet fully clear whether this can be resourced in a sustainable way.

In order to mitigate this risk, the Trustees are developing options to reduce costs - whilst retaining Young Manchester's core offer to member organisations - and will be consulting with members and stakeholders in the coming months.

(b) Review of 2022/23 performance

Our overall net surplus for the year ending March 2023 totals £188K. This progress is related to a conservative approach to spending reflecting uncertainty in the sector as well as progress made in receiving restricted funding that relieves core costs.

We maintain a strong unrestricted reserves position as of March 2023. Key funding recognised this year includes:

- Funding for supporting children and young people with special education needs and disabilities of £186K and associated management fees
- Funding from the Youth Endowment Fund to coordinate the delivery of a £1 million community led initiative to support young people from Cheetham Hill to achieve their hopes and ambitions, and that protects young people from violence.

Reserves Policy

The charity's reserves policy is to maintain a sufficient level of unrestricted reserves to enable normal operating activities to continue over a period of up to five months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

The level of reserves required to cover normal operating activities over this period is calculated at £100K. The reserves used in the calculation only include unrestricted free reserves. This figure is based on running costs for 5 months, which is appropriate given the ongoing instability in the sector.

At 31 March 2023 the charity's reserves were:

Unrestricted funds (free reserves):	£188,681
Restricted funds:	£332,697
Total funds:	£521,378

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Structure, governance and management

(a) Constitution

Young Manchester is a registered charity, number 1166873, and has the form of a Charitable Incorporated Organisation (CIO). The governing document of the charity is a constitution dated February 2016.

In the event that the charity is wound up, the Trustees of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

(b) Method of appointment or election of Trustees

The management of the CIO is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

New Trustees are appointed for a minimum term of two years by a resolution passed at a properly convened meeting of the existing Trustees. In selecting individuals for appointment, the charity Trustees have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Manchester City Council may nominate and appoint two charity Trustees. The appointment of these Trustees must follow the same process as appointment of all other Trustees and each appointment must be for a term of three years. The Trustees appointed need not be a member of Manchester City Council.

New Trustees may be sought by open advertisement or targeted recruitment. The constitution was last reviewed in November 2022 and is expected to be next reviewed and amended in the 2024/25 financial year.

(c) Policies adopted for the induction and training of Trustees

All new charity Trustees are provided with a current version of the constitution, a copy of the charity's latest Trustees' Annual Report and statement of accounts and the last three sets of approved Board minutes.

Upon appointment to the Board, Trustees are expected to attend regular meetings, for which the papers are usually submitted a week in advance.The constitution provides for a minimum of three to a maximum of ten Trustees.

(d) Pay policy for senior staff

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

All Trustees give of their time freely and no Trustee received remuneration in the year. The pay of the senior staff is reviewed annually by the Board of Trustees by benchmarking against industry standards.

(e) Organisational structure and decision making

At the Trustees' meetings, the Trustees agree the broad strategy and areas of activity for the charity, including consideration of grant making, match funding, reserves and risk management approach and performance.
With the introduction of a co-CEO model, the day-to-day operation of the charity is delegated to the Co-Chief Executive Officers.

(f) Risk management

The Trustees have assessed the major risks to which the CIO is exposed. The risks are reviewed on a bi-monthly basis by the Risk and Finance Subcommittee and reported bi-monthly to the full board. The Trustees are satisfied that systems and procedures are in place to mitigate our exposure to the major risks, in particular those related to the operations and finance of the CIO.

Young Manchester's most significant risks and mitigating actions are set out in the table below:

Risk	Mitigating Actions
Failure to secure ongoing unrestricted funding to cover operational costs.	The charity has formed strong relationships with funders and has a proven track record for successful delivery. A diversified fundraising strategy to include corporate organisations and a paid partnership scheme is in place and is being operationalised. There is a healthy pipeline of opportunities from not for profit funders to businesses. The charity is part of a national network of Young People's foundations who are making the case strategically for the ongoing investment in Local Youth Partnerships.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

No tested a sustainable business model	2023-24 is a transition year where business models and fundraising tactics are being tested. Young Manchester is developing relationships with organisations and key business individual supporting the implementation of these models.
Loss of key staff	Wellbeing focus of organisation. Focus on systems and processes in annual plan to support institutional strength, particularly a focus on finance.
A safeguarding incident occurs within a project funded by Young Manchester.	Safeguarding is embedded in Young Manchester's commissioning processes including due diligence review of partners safeguarding policy prior to funding along with on-going monitoring.

Plans for future periods

Young Manchester remains committed to maintaining our ambitions for children and young people in the city, ensuring that our values and principles shine through, and that all children and young people have outstanding opportunities.
The existential challenges facing the organisation and its members has led to the further reviews and refinement of the organisation business model during this period. Our priorities for the year 2023/24 are:

- Sharing power with children and young people – we will focus on ensuring that Young Manchester is genuinely supporting young people to shape the charity, including through our board of trustees, co leadership our young staff team and our ambassadors
- Sharing power with children and young people - we will platform, champion and seed young people driving change in their lives, communities and city. We will do this through grant making and incubating activists and change makers
- Delivering high quality programmes for all children and young people in Manchester, with a focus on those most excluded.
- Equity, Diversity, Inclusion and Belonging – We know that 'the system' is unjust and that children and young people's rights are not realized. We also know that this is not experienced equally, we'll focus effort this year on our own organization and in the sector to support significant improvements in the experiences of children and young people, through championing and delivery.
- Income Generation - Key to all our work will be income generation, both securing core funds for Young Manchester and significant further investment in the non-profit sector for children

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

and young people across the city. We will continue to diversify income and focus increased attention on pivoting our offer towards corporate engagement.

- Supporting our members - we will consolidate our membership offer to ensure that we are supporting our sector to thrive and deliver for children and young people. We will hone this focus to ensure support for emerging members , those working with racialised groups, those operating in youth led or radical spaces

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
Charity law requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures 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 charitable group and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity 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 charity's auditors are unaware
- 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 auditors are 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.
Auditors

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Crowe LLP were re-appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 12 / 02 / 2024 .....and signed on their behalf by:



Craig Barratt, Treasurer

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Independent auditor's report on the financial statements to the members of Young Manchester

Opinion

We have audited the financial statements of Young Manchester for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with 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) and in other respects the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note 1c in the financial statements, which indicates that there is uncertainty of the future funding of the Charity as a result of uncertainty in the future fundraising climate. As stated in note 1c, these events or conditions, along with the other matters as set forth in note 1c, indicate that a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the charity's ability to continue to adopt the going concern basis of accounting included review of forecast income and expenditure with consideration of management assumptions, as well as assessment of the actual Charity trading figures that have occurred since the year end, and the comparison of these figures with earlier forecasts.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Auditor's responsibilities for the audit of the financial statements

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 ISAs (UK) will always detect a material misstatement when 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 taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS 102) and the Companies Act 2006. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The key laws and regulations we considered in this context were General Data Protection Regulation, health and safety legislation and employee legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquire of the Trustees and other management and inspection of regulatory and legal correspondence, if any. We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing noncompliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Independent auditor's report on the financial statements to the members of Young Manchester

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Vicky Szulist

for and on behalf of
Crowe U.K. LLP
Statutory Auditor
3rd floor
The Lexicon
Mount Street
Manchester
M2 5NT

19 / 02 / 2024

Date:

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Young Manchester

Statement of Financial Activities
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2022 £*
Income from:							
Donations and legacies	3	32,438	-	32,438	*29,496*	*132,829*	*162,325*
Charitable activities	4	85,902	355,612	441,514	*258,896*	*2,902,618*	*3,161,514*
Total income		**118,340**	**355,612**	**473,952**	***288,392***	***3,035,447***	***3,323,839***
Expenditure on:							
Charitable activities	5	244,595	1,080,683	1,325,278	*257,193*	*2,892,944*	*3,150,137*
Total expenditure		**244,595**	**1,080,683**	**1,325,278**	***257,193***	***2,892,944***	***3,150,137***
Net income/(expenditure) before net gains/(losses) on investments		(126,255)	(725,071)	(851,326)	*31,199*	*142,503*	*173,702*
Net income/(expenditure) for the year	8	**(126,255)**	**(725,071)**	**(851,326)**	***31,199***	***142,503***	***173,702***
Transfer between funds		83,176	(83,176)	-	*22,000*	*(22,000)*	-
Net movement in funds for the year		**(43,079)**	**(808,247)**	**(851,326)**	***53,199***	***120,503***	***173,702***
Reconciliation of funds							
Total funds brought forward		231,760	1,140,944	1,372,704	*178,561*	*1,020,441*	*1,199,002*
Total funds carried forward		**188,681**	**332,697**	**521,378**	***231,760***	***1,140,944***	***1,372,704***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Young Manchester
Charity Number 1166873

Balance sheet as at 31 March 2023

	Note	2023		*2022 as restated*	
		£	£	£	£
Current assets					
Debtors	14	127,724		*100,551*	
Cash at bank and in hand		439,088		*1,505,637*	
Total current assets		**566,812**		***1,606,188***	
Liabilities					
Creditors: amounts falling due in less than one year	15	(45,434)		*(233,484)*	
Net current assets			**521,378**		***1,372,704***
Total assets less current liabilities			521,378		*1,372,704*
Net assets			**521,378**		***1,372,704***
The funds of the charity:					
Unrestricted funds	18		**188,681**		***231,760***
Restricted funds	17		332,697		*1,140,944*
Total charity funds			**521,378**		***1,372,704***

The notes on pages 18 to 38 form part of these accounts.

Approved by the trustees 12 / 02 / 2024 ..... and signed on their behalf by:

Craig Barratt, Trustee

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Young Manchester

Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023 £	*2022* *£*
Cash provided by/(used in) operating activities	20	**(1,066,549)**	***(891,355)***
Increase/(decrease) in cash and cash equivalents in the year		(1,066,549)	*(891,355)*
Cash and cash equivalents at the beginning of the year		1,505,637	*2,396,992*
Cash and cash equivalents at the end of the year		**439,088**	***1,505,637***

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Young Manchester meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The Trustees have assessed the ability of the Charity to continue as a going concern, considering events and conditions that may cast significant doubt upon its ability to do so for the period to March 2025. There are however material uncertainties within this assessment.
Based on its appropriate enquiries the Trustees, at the time of their approval, note that while very immediate funding is secure and a strategy in place, there is uncertainty in the future fundraising climate.
This has been a transitional year from the charity, in which we have shared power with children and young people, strengthened as a membership organisation, diversified our partnerships, aligned closely with the YPF Trust and increased the diversity of our funding base. This work continues to build on solid foundations already established, including a strong and robust network of local and national supporters and stakeholders, including funding partnerships which the charity will seek to develop and grow.
The organisation has clear fundraising plans in place, delivering a range of income generation tactics, exploring new fundraising opportunities (including community fundraising and consortium projects).
These plans however are not yet fully tested and though there is a clear and identified need and role for Young Manchester it is not yet fully clear whether this can be resourced in a sustainable way.
In order to mitigate this risk, the Trustees are developing options to reduce costs - whilst retaining Young Manchester's core offer to member organisations - and will be consulting with members and stakeholders in the coming months.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes costs undertaken to further the purposes of the charity and their associated support costs.

- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against support costs.

i Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

j Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	33%

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably 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 any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commission in the United Kingdom (England and Wales) and has no share capital. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	*Unrestricted £*	*Restricted £*	*Total 2022 £*
Donations	6,386	-	6,386	*603*	-	*603*
Donations in kind	26,052	-	26,052	*28,893*	*132,829*	*161,722*
Total	32,438	-	32,438	*29,496*	*132,829*	*162,325*

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	*Unrestricted £*	*Restricted £*	*Total 2022 £*
Manchester Health Care Commissioning	-	-	-	-	*345,000*	*345,000*
Manchester Health Care HMRC employers allowance	5,000	-	5,000	-	-	-
Commissioning Partnerships	-	-	-	-	*13,500*	*13,500*
OCT	-	-	-	-	*34,000*	*34,000*
DWP access to work	4,270	-	4,270	-	-	-
Children In Need	-	25,750	25,750	-	*348,750*	*348,750*
Manchester City Council - Youth & Play fund	-	-	-	-	*1,250,000*	*1,250,000*
Manchester City Council - Strategic leadership	-	(10,000)	(10,000)	-	*100,000*	*100,000*
Manchester City Council -						
Total carried forward	9,270	15,750	25,020	-	*2,091,250*	*2,091,250*

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Income from charitable activities continued

	Unrestricted	Restricted	Total 2023	*Unrestricted*	*Restricted*	*Total 2022*
	£	£	£	*£*	*£*	*£*
Total brought forward	9,270	15,750	25,020	-	*2,091,250*	*2,091,250*
Holiday Play Schemes	-	-	-	-	*100,000*	*100,000*
Manchester City Council - City of Social Action	-	25,000	25,000	-	-	-
Manchester City Council - Covid Recovery Fund	-	38,482	38,482	-	-	-
Young People's Foundation	24,960	10,000	34,960	-	-	-
Big Lottery Fund (#Iwill)	-	-	-	-	*410,964*	*410,964*
Curious Minds - Youth & Play Fund	-	15,000	15,000	-	-	-
Manchester City Council - Strengthening Universal Services Fund (SEND)	-	199,380	199,380	-	*156,000*	*156,000*
Holiday activities and Food	-	-	-	-	*(6,674)*	*(6,674)*
Impetus The Private Equity Fund	-	50,000	50,000	-	-	-
The Princes Trust - Digital People	20,708	2,000	22,708	-	*151,078*	*151,078*
Other charitable activities	136	-	136	-	-	-
Commissioning income	10,850	-	10,850	*150,650*	-	*150,650*
Administration income	19,978	-	19,978	*108,246*	-	*108,246*
Total	85,902	355,612	441,514	*258,896*	*2,902,618*	*3,161,514*

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

5 Analysis of expenditure on charitable activities

	Total 2023 £	*Total 2022* *£*
Grants awarded (see note 7)	970,318	*2,745,472*
Charitable activities	7,772	-
Staff costs	208,998	*222,307*
Engagement and comms	13,601	*3,304*
Infrastructure and training	4,450	*2,941*
Campaigns	3,061	*2,517*
Web development	3,020	*6,113*
Marketing and events	-	*900*
Other costs	331	*409*
Consultancy	8,609	*1,120*
Academic evaluation	(2,792)	*36,002*
Database costs	-	*8,981*
Ambassador programme	13,785	*6,891*
YPF grant expenditure	-	*200*
Governance costs (see note 6)	10,928	*11,049*
Support costs (see note 6)	83,197	*101,931*
	1,325,278	*3,150,137*
Restricted expenditure	1,080,683	*2,892,944*
Unrestricted expenditure	244,595	*257,193*
	1,325,278	*3,150,137*

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

6 Analysis of governance and support costs

	Support	Governance	*2023*	*Support*	*Governance*	*2022*
	£	£	£	*£*	*£*	*£*
Staff costs	5,804	5,438	11,242	36,045	*5,099*	*41,144*
Office space / premises	28,142	-	28,142	33,857	-	*33,857*
Office running costs	9,072	-	9,072	-	-	-
Administration expenses	1,291	-	1,291	6,196	-	*6,196*
Database and monitoring	-	-	-	1,344	-	*1,344*
Web development	-	-	-	194	-	*194*
Travel and subsistence	321	-	321	427	-	*427*
Training	1,264	-	1,264	3,855	-	*3,855*
Insurance	5,152	-	5,152	4,405	-	*4,405*
Sponsorship	-	-	-	300	-	*300*
Storage	596	-	596	504	-	*504*
Digital communication	4,520	-	4,520	-	-	-
IT costs	3,651	-	3,651	2,664	-	*2,664*
Consultancy	22,143	-	22,143	5,540	-	*5,540*
Recruitment	-	-	-	5,681	-	*5,681*
Young ambassadors	-	-	-	20	-	*20*
Governance	-	5,490	5,490	-	*5,950*	*5,950*
Irrecoverable VAT	1,241	-	1,241	899	-	*899*
	83,197	10,928	94,125	*101,931*	*11,049*	*112,980*

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

7	Grants awarded	2023	*2022*
	42nd Street	39,974	*63,339*
	4CT	59,482	*298,545*
	Active Communities Network	-	*37,500*
	Barlow Moor Community Association	20,068	*79,352*
	Bee Squad	-	*5,506*
	Benchill Community Centre	34,997	-
	Billy and Andy's Music School	-	*5,896*
	Brighter Sounds	5,000	-
	Brook Young People	-	*14,944*
	Burnage Academy School	984	-
	Centre for Youth Impact	-	*13,322*
	Communities for All	-	*5,000*
	Communities on Solid Ground	1,468	*34,928*
	Contact	-	*52,707*
	Diane Mohdal Sports Foundation	1,479	*10,000*
	Elevate Young Minds	19,950	*19,950*
	Evolve Manchester	-	*3,900*
	Families Against Violence	20,000	*20,000*
	Gaddum	49,909	-
	GM Coalition of Disabled People	18,950	*38,270*
	GM Youth Network	106,243	*126,297*
	Groundwork MSSTT	711	*50,991*
	Hideaway	-	*20,000*
	Hideout Youth Zone	2,845	-
	Hive Learning Network	-	*142,700*
	Holy Trinity	-	*14,230*
	HOME MCR	8,950	*49,243*
	Justlife	20,000	-
	Kartwheel Arts	500	-
	Lancashire Lions Visually Impaired Sports Club	4,880	-
	KYSO Project CIC	-	*1,000*
	LEAD+	-	*10,962*
	Levenhulme Youth Project	19,074	*4,091*
	LGBT Foundation	19,795	-
	Lovely Heritage Downs Syndrome	1,253	-
	M13 Youth Project	20,995	*168,187*
	Mad Theatre	2,970	*9,209*
	Making Education a Priority	18,000	*16,919*
	Manchester City FC in the Community Foundation	12,760	-
	Manchester Deaf Centre	-	*20,000*
	Total carried forward	511,237	*1,336,988*

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Grants awarded continued

Total brought forward	511,237	*1,336,988*
Manchester Outdoor Education Trust	17,563	*17,562*
Manchester Settlement	22,600	*19,600*
Manchester Urban Diggers	15,993	-
Manchester Young Lives	-	*147,856*
Manchester Youth Zone	67,401	*274,066*
Manchester Youth Group	-	*1,000*
MGT Youth Group	1,000	-
Millenium Powerhouse	2,500	*69,559*
Music Stuff	-	*15,000*
Nacro	-	*50,000*
N-Gage	17,000	*52,788*
Nurturing Foundations	19,250	*23,493*
Odd Arts	5,367	*19,470*
Old Moat Youth Outreach Project	-	*69,030*
One Manchester	-	*15,020*
Out Space Youth Club	2,000	-
Outward Bound Trust	-	*1,746*
Parthian Climbing Ltd	2,500	-
Power 2	30,000	-
Projekts	35,053	-
Rainbow Surprise	1,520	*10,304*
Raspberry Pi	-	*19,400*
RECLAIM	25,000	*9,435*
Regen	5,000	-
Rekindle School Ltd	6,930	-
SENDcode CIC	2,500	*23,550*
Simply Cycling	8,650	*7,167*
South Manchester Partnerships	-	*6,000*
Sow the City	4,000	*18,000*
Starling	35,850	*7,000*
Strategic Partnerships	-	*822*
The Anson Cabin Project	-	*1,236*
The Community	-	*1,000*
The Manchester Deaf Centre	20,000	-
The Proud Trust	20,000	*100,705*
The Politics Project	9,000	-
The Whitworth	1,763	-
Thrive Manchester	-	*5,500*
Unity Radio	-	*25,000*
UpRising	-	*60,000*
The Children's Adventure Farm Trust Ltd	3,048	-
Total carried forward	892,725	*2,408,297*

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Grants awarded (continued

Total brought forward	892,725	*2,408,297*
Venture Arts	8,659	*4,434*
Water Adventure Centre	1,000	-
Warrington Youth Zone	4,874	-
Whalley Range Youth Alliance	-	*31,461*
Wythenshawe Community Housing Group	15,347	*175,903*
Yellow JigSaw	13,487	-
YMCA George Williams College	14,000	-
Young Manchester Carers Forum	19,926	-
Z-Arts	300	-
Small event grants	-	*14,258*
CISCO in Kind Contribution to Digital People	-	*111,379*
Total grants awarded	970,318	2,745,732

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	*2022* *£*
Auditor's remuneration - audit fees	5,590	*6,000*

9 Staff costs

Staff costs during the year were as follows:

	2023 £	*2022* *£*
Wages and salaries	197,371	*237,435*
Social security costs	17,612	*17,537*
Pension costs	5,257	*8,479*
	220,240	*263,451*

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Staff costs continued

Allocated as follows:

Charitable activities	208,998	*222,307*
Support costs	5,804	*36,045*
Governance costs	5,438	*5,099*
	220,240	*263,451*

No employee has employee benefits in excess of £60,000 (2022: 1).

The average number of staff employed during the period was 9 (2022: 10).

The key management personnel of the charity comprise the trustees, and the director, the head of partnerships. The total employee benefits of the key management personnel of the charity were £125,503 (2022: £100,771).

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No members of the management committee received travel and subsistence expenses during the year. (2022:£nil).

Aggregate donations from related parties were £nil (2022: £1,688k).

The charity enjoys a close working relationship with the following entities through existing trustees. The nature of the relationships are as follows:

42nd Street

Simone Finegan is a trustee of Young Manchester, and is also Chief Executive of 42nd Street.
During the year to March 20212 Young Manchester awarded grants totalling £39,974 to 42nd Street (2022: £63,340).

Wythenshawe Community Housing Group (WCHG)

Sarah Klueter is a trustee (and Chair) of Young Manchester, and is also Assistant Director at WCHG. During the year to March 2021, Young Manchester awarded grants totalling £15,347 to WCGH (2022: £101,108).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

11 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	*2022* *£*
DWP access to work	4,270	-
Manchester City Council - Youth and Play	-	*1,250,000*
Manchester City Council - Strategic Leadership	(10,000)	*90,000*
Manchester City Council - Holiday Play Schemes	-	*100,000*
Big Lottery Fund	-	*410,964*
Manchester City Council - Strengthening Universal Services	199,380	*216,000*
Manchester City Council - City of Social Action	25,000	-
Young People Safe	-	-
Manchester City Council - Covid Recovery Fund	38,481	-
Manchester City Council - Holiday Activities and Food	-	*(6,674)*
	257,131	2,060,290

There were no unfulfilled grant conditions outstanding at the time of producing the annual accounts.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

13 Fixed assets: tangible assets

Cost	Office equipment £	Total £
At 1 April 2022	5,894	5,894
At 31 March 2023	5,894	5,894
Depreciation		
At 1 April 2022	5,894	5,894
At 31 March 2023	5,894	5,894
Net book value		
At 31 March 2023	-	-
At 31 March 2022	-	-

14 Debtors

	2023 £	*2022 £*
Trade debtors	12,571	*5,326*
Other debtors	3,276	-
VAT	7,312	-
Prepayments and accrued income	104,565	*95,225*
	127,724	*100,551*

15 Creditors: amounts falling due within one year

	2023 £	*2022 £*
Trade creditors	11,871	-
Accruals	29,807	*15,415*
Other creditors	-	*218,069*
Taxation and social security costs	3,756	-
	45,434	233,484

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

16 Deferred income

	2023 £	*2022 £*
Deferred grant brought forward	-	*81,272*
Grant received	-	-
Released to income from charitable activities	-	*(81,272)*
Deferred grant carried forward	-	-

17 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Seed Funding	62,649	-	(25,244)	(17,625)	19,780
#Iwill Fund	49,939	18,750	-	(68,689)	-
City of Social Action	112,986	25,000	(120,700)	-	17,286
Youth and Play	(7,717)	5,000	(8,750)	31,822	20,355
Mental Health Fund	345,000	-	(277,742)	22,742	90,000
Digital Inclusion	(170)	-	-	170	-
Children in Need	173,997	-	(60,404)	(6,250)	107,343
MHCC Covid Recovery Fund	216,102	38,481	(254,583)	-	-
OCT Grant Fund	23,038	-	(8,920)	-	14,118
Empowering Local	7,000	7,000	(14,000)	-	-
Playschemes	7,280	-	(7,397)	117	-
Strategic Leadership	53	-	-	(53)	-
Strategic Partnership	11,827	-	-	(11,827)	-
Thrive	52,354	-	(30,000)	(22,354)	-
SEND	27,685	199,381	(227,550)	13,000	12,516
Thrive Engagement Programme	22,000	-	-	(22,000)	-
Partnerships Funding	7,000	-	(12,000)	5,000	-
Carried forward	1,111,023	293,612	(1,047,290)	(75,947)	281,398

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Analysis of movements in restricted funds continued

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Brought forward	1,111,023	*293,612*	*(1,047,290)*	*(75,947)*	*281,398*
Creative Engagement Partnerships	4,357	-	-	-	4,357
Equality, Diversity Inclusion	19,851	-	(18,000)	(1,851)	-
Cheetham - Youth Engagement Fund	-	50,000	(8,366)	-	41,634
Digital Futures	5,371	2,000	(2,069)	(5,302)	-
Young People's Foundation	266	10,000	(4,958)	-	5,308
Innovation and Development	76	-	-	(76)	-
Total	1,140,944	355,612	(1,080,683)	(83,176)	332,697

Transfers and corrections to opening balance

In the 2022 signed accounts, the amount of the SEND fund carried forward was £(12,506). That figure should have been £27,865, and that is the amount that has now been brought forward as at 1 April 2022. The origin of this error was the amount briought forward at 01 April 2021, which was stated as nil in the 2022 accounts, but should have been £40,191. This has been corrected in the comparatives here.

The #Iwill Fund transferred £49,939 to Youth and Play, because the #Iwill Fund included match funding for Youth and Play. Various other smaller transfers to unrestricted funds were made to reflect costs borne in unrestricted funds that related to those projects.

	As restated Balance at 1 April 2021	*Income*	*Expenditure*	*Transfers*	*As restated Balance at 31 March 2022*
Comparative period					
Seed Funding	*176,125*	*2,050*	*(70,115)*	*(45,411)*	*62,649*
#Iwill Fund	*419,140*	-	-	*(369,201)*	*49,939*
City of Social Action	-	-	*(111,626)*	*224,612*	*112,986*
Youth and Play	-	*1,250,000*	*(1,457,717)*	*200,000*	*(7,717)*
Mental Health Fund	-	*345,000*	-	-	*345,000*
Digital Inclusion	-	*19,400*	*(19,570)*	-	*(170)*
Children in Need	-	*348,750*	*(149,753)*	*(25,000)*	*173,997*
Carried forward	*595,265*	*1,965,200*	*(1,808,781)*	*(15,000)*	*736,684*

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Notes to the accounts for the year ended 31 March 2023 (continued)

	Balance at 1 April 2021	*Income*	*Expenditure*	*Transfers*	*Balance at 31 March 2022*
Brought forward	*595,265*	*1,965,200*	*(1,808,781)*	*(15,000)*	*736,684*
MHCC Covid Recovery Fund	*-*	*410,965*	*(194,863)*	*-*	*216,102*
OCT Grant Fund	*-*	*34,000*	*(10,962)*	*-*	*23,038*
Empowering Local Playschemes	*16,579*	*100,000*	*(109,299)*	*-*	*7,280*
Strategic Leadership	*17,876*	*100,000*	*(117,823)*	*-*	*53*
Strategic Partnership	*-*	*13,500*	*(1,673)*	*-*	*11,827*
Thrive	*178,913*	*-*	*(126,559)*	*-*	*52,354*
SEND	*40,191*	*149,000*	*(161,506)*	*-*	*27,685*
Thrive Engagement Programme	*22,000*	*-*	*-*	*-*	*22,000*
Partnerships Funding	*20,000*	*-*	*(6,000)*	*(7,000)*	*7,000*
Creative Engagement Partnerships	*4,408*	*-*	*(51)*	*-*	*4,357*
Equality, Diversity Inclusion	*69,639*	*-*	*(49,788)*	*-*	*19,851*
Violence Reduction Fund	*20,000*	*-*	*(20,000)*	*-*	*-*
Holiday Activity & Food Fund	*29,418*	*(6,674)*	*(22,744)*	*-*	*-*
Digital Futures	*5,885*	*262,457*	*(262,971)*	*-*	*5,371*
Young People's Foundation	*266*	*-*	*-*	*-*	*266*
Innovation and Development	*-*	*-*	*76*	*-*	*76*
Total	*1,020,440*	*3,035,448*	*(2,892,944)*	*(22,000)*	*1,140,944*

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Name of restricted fund	Description, nature and purposes of the fund
Seed Funding	This is funding provided to support Young Manchester to work towards achieving its charitable objectives via a number of areas, for example, business development and continuity, digital communications, match funding to attract
#Iwill fund	This funds youth and play with social action, delivered by neighbourhood and city wide Voluntary and Community Sector (VCS) partners to ensure children and young people aged 5-19 (up to 25 for care leavers and those with additional needs) have sufficient good quality access to youth and play services in their local areas and where the needs are greatest.
City of Social Action	A project supporting the voice of Children and young people in the City of Manchester.
OCT Fund	To improve networks in the voluntary sector
Youth and Play	Delivery of Youth and Play service for Children and Young People.
Mental Health Fund	Supporting children and young people's mental health as a result of covid 19
Digital Inclusion	Supporting children and young people excluded from the internet exacerbated by the pandemic.
Playschemes	This fund complements the all year round play offer in Manchester. The funding aims to enable open access play activities, primarily over the summer and Easter holidays, with particular focus on: addressing gaps in provision; increasing the numbers of disabled children accessing universal play services; and increasing children's opportunities to play outdoors. This is achieved through the delivery of play activities from the Voluntary and Community Sector in Manchester.
Strategic Leadership	This fund is used to support organisations who want to improve their strategic leadership – which will result in significant positive change at a local level.
Thrive	The purpose of the Thrive fund is to improve the mental health and wellbeing of children and young people with emotional health and wellbeing, mental health, learning disability and neuro disability challenges.
SEND	The purpose of this fund is to support pilot projects which demonstrate enhancement to the current provision/service to better accommodate children and young people with SEND to build confidence, reduce anxiety and increase independence. This is hoped to be achieved by: improving access to universal provision for SEND children and young people; increasing attendance of children and young people with SEND in universal provision; improving inclusivity of universal provision to support children and young people.
Children In Need	This fund is used to explore and evidence approaches to tackling violence which impacts on young people, including the development and enhancement of current youth and play work practice. The fund works towards the development of a city-wide strategy and theory of change.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

Name of restricted fund	Description, nature and purposes of the fund
MHCC Covid Recovery Fund	Supporting the voluntary sector to mitigate the effect of the pandemic on business continuity
Empowering Local	Strategic project to influence national funders in considering how they invest in place.
Thrive Engagement Programme	The objective of this programme is to ensure that the voices and lived experiences of children and young people inform the development and delivery of the Thrive model in Manchester.
Strategic Partnerships	To make the case of the voluntary sector to support the public sector to deliver strategic outcomes.
Partnerships Fund	The purpose of this fund is to strengthen partnership working in the youth and play sector in Manchester.
Creative Engagement Partnership	The Creative Engagement Partnership for Young People had the purpose of bringing together organisations providing outstanding opportunities for children and young people in Manchester through youth work, play, arts, culture, heritage and sport during the COVID-19 pandemic. The partnership is focused on addressing three core challenges for the youth sector: safety of young people, business continuity and business transformation.
Equality, Diversity and Inclusion Fund	This fund will be used in a number of ways in order to address the challenges which many children and young people face due to the barriers to their success which are based on deep-seated, structural inequality including racial injustice.
Violence Reduction Fund	The objectives of this fund is to invest in enhancing delivery for children and young people in Hulme, Moss Side and Rusholme. The work will specifically seek to: increase engagement by young people in conversations which explore their aspirations, skills and talents; increase the confidence of young people in having a say in the issues that affect and influence the decisions made about services in their community; increase mutual trust between young people and local service providers.
Holiday Activity and Food Fund	Alongside the universal playschemes funding, the purpose of the holiday activities and food fund is to tackle holiday hunger for children and young people in Manchester during school holidays through the provision of food and enriching activities. This funding is specifically aimed at reaching children accessing benefits relating to free school meals.
Digital Futures Fund	The purpose of this fund is to meet the ongoing need for digital skills among young people in Greater Manchester which has been exacerbated by the Covid-19 pandemic. A new model of human-centred training to equip young people who most need employment opportunities with the most in-demand digital skills, including software development, network engineering, cloud and cyber.
Cheetham - Youth Engagement Fund	
Young People's Foundation Grant	A grant awarded by the YPF Trust to be used on staff training, development and support in response to the added pressure created by the Covid-19 pandemic.

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	231,760	118,340	(244,595)	83,176	188,681
	231,760	118,340	(244,595)	83,176	188,681

Comparative period

	Balance at 1 April 2021 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 31 March 2022 £*
General fund	*80,000*	*288,392*	*(257,193)*	*120,561*	*231,760*
Designated funds	*98,561*	-	-	*(98,561)*	-
	178,561	*288,392*	*(257,193)*	*22,000*	*231,760*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Designated fund	Designated funds represent 5 months of running costs. Amalgamated into the general fund in the prior year as it is not a requirement to show this separately

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Net current assets/(liabilities)	239,980	-	281,398	521,378
Total	239,980	-	281,398	521,378

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2022 £*
Net current assets/(liabilities)	*271,952*	-	*1,100,752*	*1,372,704*
Total	*271,952*	-	-	*1,372,704*

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	*2022 £*
Net income/(expenditure) for the year	(851,326)	*173,702*
Adjustments for:		
Decrease/(increase) in debtors	(27,173)	*78,735*
Increase/(decrease) in creditors	(188,050)	*(1,143,792)*
Net cash provided by/(used in) operating activities	(1,066,549)	*(891,355)*

Doc ID: b9970ec3d679a93075c32807cd32be341b1fdb06

YOUNG MANCHESTER

England & Wales - Charity number 1166873

Accounts

Charity Number: 1166873

Young Manchester

Annual report and financial statements

For the year ended 31 March 2022

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Young Manchester
Reference and administration information

Charity number	1166873
Registered office and operational address	Centurion House
	129 Deansgate
	Manchester
	M3 3WR

Trustees

Trustees who served during the year and up to the date of this report were as follows:

Sarah Klueter	
Furqan Naeem	
Katharine Vokes	(Resigned November 2022)
Bounty Vegah	
Daniel Suba Victor Lawes	
Roukagia Afan	
Councillor Luthfur Rahman	(Resigned July 2022)
George Whalley	
Simone Finegan	
Angela Harrington	(Resigned November 2022)
James O'farrell	(Appointed November 2022)
Jodie McNally	(Appointed November 2022)

Key management personnel

Imogen Gregg-Auriac	Chief Executive
Samuel Remi-Akinwale	Co-Chief Executive Officer
Emma Sims	Head of Partnerships
Moragh Hunt	Head of Finance (Resigned March 2022)
Justin Watson	Director (Resigned January 2022)

Bankers

The Co-operative Bank, PO Box 250, Skelmersdale, Lancashire, WN8 6WY

Solicitors

Addles haw Goddard, 1 St Peters Square, Manchester, M2 3DE

Auditors

Crowe UK LLP, 3rd Floor, The Lexicon, Mount Street, Manchester, M2 5NT

Accountants

Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester, M60 0AS

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Young Manchester
Trustees' annual report for the year ended 31 March 2022

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2021 to 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the CIO comply with the current statutory requirements, the requirements of the CIO's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

Objectives and Activities

(a) Policies and objectives

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

Manchester is a young, vibrant, globally-connected city. Over 40% of the population is under 35. Manchester is booming and yet 42% of children live in poverty. Too many of Manchester's children and young people are not able to take an active part in the city's prosperity. Too many children and young people are not able to access their human rights, their right to play, to food and to a say in decisions that affect them.

Our vision is that 'every child and young person in Manchester can thrive and realise their full potential through outstanding opportunities.

The objectives of the charity are to act as a resource for young people aged 5 to 19 (25 for young people with additional needs) living in Manchester by providing advice and assistance and organising programmes of physical, educational and other activities. By doing this the charity aims to help young people:

- To advance in life by helping develop their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- To advance education;
- To relieve unemployment;
- To advance emotional and physical health and wellbeing;
- By providing recreational and leisure activities in the interests of personal and social development with the view to improving conditions of their lives. This is aimed at children and young people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances.

(b) Main activities undertaken to further the charity's purposes for the public benefit

The Trustees discharge their obligations by supporting charities and not-for-profit organisations which improve the lives of young people and meet the charity's objectives. They do this through strengthening, connecting and championing the non-profit sector for children and young people. The Trustees look to place funds and resources where they can make a real and measurable impact to the lives of young people.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

The charity believes in the power of youth social action – such as volunteering, fundraising and campaigning, to transform lives and communities and therefore it is embedded in our work.

Young Manchester is working to embed social action at the heart of the youth and play services in Manchester. The City of Social Action project is currently underway, in partnership with the #iwill fund, and is committed to making social action business as usual for organisations working with children and young people in Manchester.

The City of Social Action provides a platform for young people and organisations to shout about youth social action, youth voice and youth led projects, centring young people making change in their communities.

The Charity had no fundraising activities requiring disclosure under S I62A of the Charities Act 2011.

Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

As we reflect on the year ending March 2022 we note it was a year of challenge for Young Manchester and the whole youth and play sector along with the children and young people it supports. Young Manchester has risen to the challenge of supporting the youth and play sector and wider networks in order to play our part in supporting outcomes for children and young people.

There are three four achievements that the Trustees wish to highlight for the year

- We have made direct changes to the lives of children and young people through supporting 20,000 children and young people to access youth and play provision.
- We have distributed almost £3million of funding across a range of activities including core youth and play, keeping children and young people safe and grants to support organisations to respond to the pandemic.
- We have completed a strategic review and made key adjustments to the tactics and approaches that Young Manchester uses.
- We have continued to share power with children and young people, through our Board, team, Ambassadors, grant making and the City of Social Action

A snapshot of key highlights are shared below

Direct changes to the lives of children and young people

Grant making to youth and play organisations over the year resulted in 20,000 children and young people accessing high quality youth and play provision. This includes youth work, arts and sporting activities, and critically, street based detached youth work - which supports children and young people who are unable to access building-based work.

We are particularly pleased to have worked in partnership with organisations in the North and East of the city to support young people whose lives are impacted by violence. Through this programme we are seeking to drive collective approaches and to put children and young people, who are experts in their own lives and experience at the heart of shaping responses to violence.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Distributing Funding

Partnerships with key partners including Manchester City Council, Manchester Health and Care Commissioning, #iWill, BBC Children in Need and The Prince's Trust have enabled almost £3million of funding to be distributed to the non-profit youth and play sector. We are proud of the diversity in the portfolio of grant making in terms of grant size, organisations supported and theme.

City of Social Action

Young Manchester's flagship programme in the last year has been the City of Social Action. The City of Social Action seeks to make Manchester the place for youth voice, youth leadership and real change led by children and young people themselves. If children and young people are at the heart of their communities, shaping their futures, then those communities will be better for everyone. Our aim is to make Manchester the world's first City of Social Action.

In practice this means;

- What Manchester does is shaped by young people.
- Opportunities are informed by young people, meaning the offer is relevant, inclusive and accessible.
- Young people shape how money is spent in the city.
- Everyone in Manchester understands the value of youth social action and young people.
- Manchester continues to invest in youth social action and young people's ideas.

Critical to achieve this has been our role in embedding social action in all funding - and we are proud of the impact this has had.

Strategic Review

Young Manchester, like many VCSE sector organisations, has been on a journey in the last year. Alongside the pandemic and the many challenges, it has presented us all, changes to local commissioning have led us to review and connect with our fundamental purpose, as well as what we do, and how we do it.

We've spent time this year listening to partners and supporters, locally and nationally – about what we all want for services, what we want for our city but most importantly what we want for children and young, and what they want for themselves.

The review concluded that Young Manchester is a force for positive, collective change in Manchester, and that we can all play a role in supporting the youth and play sector to thrive in the coming years. Together, we want to support a strong and ambitious sector, building partnerships across all parts of the system. The review made key recommendations and these decisions have been implemented including

- We have become a membership organisation, supporting partners to shape and inform the charity and supporting a growing network of organisations which share our ambitions and values
- We are giving up power and place it in the hands of young people – through our own governance at board level, leadership within the organisation and our grant making
- We are strengthening our partnership work nationally, and ensure Young Manchester is at the heart of the future of youth and play work – we are strengthening our connections to the Young People's Foundation (YPF) network, and their partners via the YPF Trust, a new charity supporting the growing movement of YPFs and local youth partnership
- We are diversifying our funding and supporting further opportunities to collaborate with organisations that share our ambitions and values locally, regionally and nationally to best support children and young people

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Financial Review

a) Going Concern

The Trustees have assessed the ability of the Charity to continue as a going concern, considering events and conditions that may cast significant doubt upon its ability to do so for the period to March 2024.

Based on its appropriate enquiries the Trustees are satisfied that, at the time of their approval, the Charity has both the funding for the foreseeable future and a strong and ambitious plan in place to secure the long-term future of the charity.

In order to reach this conclusion, the Trustees have assessed the current financial position, the performance of the charity in the last year in relation to fundraising, the strength of the current pipeline of funding, future budget and material risks and potential mitigations.

The current financial position of the charity is healthy with both cash at hand and unrestricted reserves for 12 months at current expenditure.

The funding pipeline for the charity is very healthy, the organisation has clear fundraising plans in place, delivering a range of income generation tactics, exploring new fundraising opportunities (including community fundraising and consortium projects) and dedicated staff to undertake this work going forward, including recruitment of a Co-CEO role who together with the team which will lead on new project and programme development and corporate engagement. The Trustees have ambitious plans for the Charity, supported by a renewed vision of the role of Young Manchester in the city and clearly identified needs of the VCSE sector, and children and young people themselves.

With new CEOs in place, strong partnerships locally and nationally, and a track record of securing investment, the Trustees are confident that the future of the Charity is secure and that significant funds will be raised in the coming period.

The Trustees have examined the future budget projections for the charity and noted that with a small team with modest spending habits the impacts of inflationary pressures are mitigated as well as a track record of agility that could allow the Charity to respond quickly should the funding and economic environment change.

This has been a transitional year from the charity, in which we have share power with children and young people, repositioned as a membership organisation, diversified our partnerships, aligned closely with the YPF Trust and increased the diversity of our funding base. This work continues to build on solid foundations already established, including a strong and robust network of local and national supporters and stakeholders, including funding partnerships which the charity will seek to develop and grow.

The Trustees have ambitious plans for the Charity, supported by a renewed vision of the role of Young Manchester in the city and clearly identified needs of the VCSE sector, and children and young people themselves. The Charity's mission is more critical than ever, framed by the challenges of further reductions in public sector funding and the Cost of Living and the Charity is well positioned to respond to these challenges, secure further income and continue to make a difference in the lives of children and young people in Manchester.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

(b) Review of 2021/22 performance

The effect of the Covid-19 pandemic and ongoing instability in the VCSE sector has proved a hugely challenging environment for Young Manchester to secure funding, .

Overall net surplus for the year ending March 22 totals £174k, with £53k of this surplus relating to unrestricted reserves. This progress is related to a conservative approach to spend reflecting uncertainty in the sector as well as progress made in receiving restricted funding that relieves core costs.

We maintain a strong unrestricted reserves position at March 22 and to forecast this for March 2023.

Key funding recognised this year includes

- Funding for supporting children and young people with SEND of £156k and associated management fees
- Funding from Manchester City Council, BBC Children in Need and #iwill for Keeping Children and Young People Safe of £274k
- Funding from Manchester Health and Care Commissioning of £345k to support mental health and wellbeing of children and young people impacted by the pandemic.

Reserves Policy

The charity's reserves policy is to maintain a sufficient level of unrestricted reserves to enable normal operating activities to continue over a period of up to five months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. The level of reserves required to cover normal operating activities over this period is calculated at £100K. The reserves used in the calculation only include unrestricted free reserves. This figure is based on running costs for 5 months, which is appropriate given the ongoing instability in the sector.

At 31 March 2022 the charity's reserves were:

Unrestricted funds (free reserves):	£231,760
Restricted funds:	£1,140,944
Total funds:	£1,372,704

Structure, governance and management

(a) Constitution

Young Manchester is a registered charity, number 1166873, and has the form of a Charitable Incorporated Organisation (CIO). The governing document of the charity is a constitution dated February 2016.

In the event that the charity is wound up, the Trustees of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

(b) Method of appointment or election of Trustees

The management of the CIO is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

New Trustees are appointed for a minimum term of two years by a resolution passed at a properly convened meeting of the existing Trustees. In selecting individuals for appointment, the charity Trustees have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Manchester City Council may nominate and appoint two charity Trustees. The appointment of these Trustees must follow the same process as appointment of all other Trustees and each appointment must be for a term of three years. The Trustees appointed need not be a member of Manchester City Council.

New Trustees may be sought by open advertisement or targeted recruitment.

The constitution has been reviewed in the period and is expected to be amended in the year 22-23.

(c) Policies adopted for the induction and training of Trustees

All new charity Trustees are provided with a current version of the constitution, a copy of the charity's latest Trustees' Annual Report and statement of accounts and the last three sets of approved Board minutes.

Upon appointment to the Board, Trustees are expected to attend regular meetings, for which the papers are usually submitted a week in advance.

The constitution provides for a minimum of three to a maximum of ten Trustees. The constitution has been reviewed in the period and is expected to be amended in the year 22-23.

(d) Pay policy for senior staff

All Trustees give of their time freely and no Trustee received remuneration in the year. The pay of the senior staff is reviewed annually by the Board of Trustees by benchmarking against industry standards.

(e) Organisational structure and decision making

At the Trustees' meetings, the Trustees agree the broad strategy and areas of activity for the charity, including consideration of grant making, match funding, reserves and risk management approach and performance.

The day-to-day operation of the charity is delegated to the Chief Executive Officer.

(f) Risk management

The Trustees have assessed the major risks to which the CIO is exposed, both in normal operating conditions and those risks created due to the Covid-19 pandemic. The risks are reviewed on a bi-monthly basis by the Risk and Finance Subcommittee and reported bi-monthly to the full board. The Trustees are satisfied that systems and procedures are in place to mitigate our exposure to the major risks, in particular those related to the operations and finance of the CIO.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Young Manchester's most significant risks and mitigating actions are set out in the table below:

Risk	**Mitigating Actions**
Failure to secure ongoing unrestricted funding to cover operational costs.	The charity has formed strong relationships with funders and have a proven track record for successful delivery. Fundraising strategy in place with multiple avenues and healthy pipeline, The charity is part of a national network of aligned organisations who are making the case strategically for the ongoing investment in Local Youth Partnerships
Not developing a sustainable business model	2022-23 is a transition year in which models and fundraising tactics are being explored. Healthy reserves allow for exploration
Loss of key staff	CEO building capacity of HDOP and transitioning to power sharing with young staff. Wellbeing focus of organisation. Focus on systems and processes in annual plan to support institutional strength, particular focus on finance.
A safeguarding incident occurs within a project funded by Young Manchester.	Safeguarding is embedded in Young Manchester's commissioning processes including due diligence review of partners safeguarding policy prior to funding along with on-going monitoring

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Plans for future periods

Young Manchester remains committed to maintaining our ambitions for children and young people in the city, ensuring that our values and principles shine through, and that all children and young people have outstanding opportunities. Recommendations from the strategic review that took place in the period will continue to be implemented Our priorities for the year 2022/23 are:

- Transformation to a membership model – following consultation with partners and key stakeholders, we will be seeking to formalise our partner engagement, support and collaboration work through the establishment of a membership offer focusing on building capacity and sustainability of the sector
- Youth voice – we will focus on ensuring that Young Manchester is genuinely supporting young people to shape the charity, including through our board of trustees, our staff team and our social action programme
- Equality, Diversity and Inclusion – We know that 'the system' is unjust and that children and young people's rights are not realized. We also know that this is not experienced equally, we'll focus effort this year on our own organization and in the sector to support significant improvements in the experiences of children and young people, through championing and delivery
- Income Generation - Key to all our work will be income generation, both securing core funds for Young Manchester and significant further investment in youth and play provision across the city.
- Funding and Programme Delivery - We will meet our commitments, ensure current funding is spent well, and the sector is supported to make the impact needed, including aligning current funding to wider opportunities.
- Growing our partnerships and mobilising support for children and young people in Manchester through more local, regional and national connections
- Systems - We will invest in Young Manchester's systems and processes to allow us to better meet the needs of funders and partners, and build a solid foundation both for further growth and to enable more youth leadership of the charity

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures 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 charitable group and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity 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 charity's auditors are unaware
- 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 auditors are 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.

Auditors

Crowe LLP were re-appointed as the charity's auditors during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 13 / 12 / 2022 and signed on their behalf by



George Whalley

Trustee

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Independent auditor’s report to the Members of Young Manchester

Opinion

We have audited the financial statements of Young Manchester for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity’s affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;

· have been prepared in accordance with 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) and in other respects the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit 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 director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

We have nothing to report in this regard.

Opinion on other matters

In our opinion based on the work undertaken in the course of our audit

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 ISAs (UK) will always detect a material misstatement when 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 taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals and reviewing accounting estimates for biases.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the

Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms 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 Charities Act 2011. Our audit work has been undertaken so that we might 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 fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Vicky Szulist for and on behalf of

Crowe U.K. LLP

Statutory Auditor

The Lexicon

Mount Street

Manchester

M2 5NT

Date 22 / 12 / 2022

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Young Manchester

Statement of Financial Activities
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	*Unrestricted funds £*	*Restricted funds £*	*Total funds 2021 £*
Income from:							
Donations and legacies	3	29,496	132,829	162,325	*27,324*	*313,850*	*341,174*
Charitable activities	4	258,896	2,902,618	3,161,514	*206,367*	*2,263,848*	*2,470,215*
Total income		**288,392**	**3,035,447**	**3,323,839**	***233,691***	***2,577,698***	***2,811,389***
Expenditure on:							
Charitable activities	5	257,193	2,892,944	3,150,137	*276,372*	*2,663,886*	*2,940,258*
Total expenditure		**257,193**	**2,892,944**	**3,150,137**	***276,372***	***2,663,886***	***2,940,258***
Net income/(expenditure) before net gains/(losses) on investments		31,199	142,503	173,702	*(42,681)*	*(86,188)*	*(128,869)*
Net income/(expenditure) for the year	7	**31,199**	**142,503**	**173,702**	***(42,681)***	***(86,188)***	***(128,869)***
Transfer between funds		22,000	(22,000)	-	*22,215*	*(22,215)*	-
Net movement in funds for the year		**53,199**	**120,503**	**173,702**	***(20,466)***	***(108,403)***	***(128,869)***
Reconciliation of funds							
Total funds brought forward		178,561	980,249	1,158,810	*199,027*	*1,128,844*	*1,327,871*
Total funds carried forward		**231,760**	**1,100,752**	**1,332,512**	***178,561***	***1,020,441***	***1,199,002***

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Young Manchester
Charity Number 1166873

Balance sheet as at 31 March 2022

	Note	2022		2021	
		£	£	£	£
Current assets					
Debtors	13	100,551		*179,286*	
Cash at bank and in hand		1,505,637		*2,396,992*	
Total current assets		**1,606,188**		***2,576,278***	
Liabilities					
Creditors: amounts falling due in less than one year	14	(233,484)		*(1,377,276)*	
Net current assets			**1,372,704**		***1,199,002***
Total assets less current liabilities			1,372,704		*1,199,002*
Net assets			**1,372,704**		***1,199,002***
The funds of the charity:					
Unrestricted funds					
Unrestricted funds	17		**231,760**		***178,561***
Restricted income funds	16		1,100,752		*1,020,441*
Total charity funds			**1,332,512**		***1,199,002***

The notes on pages 17 to 39 form part of these accounts.

Approved by the trustees 13 / 12 / 2022 and signed on their behalf by:

George Whalley (Trustee)

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Young Manchester

Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	*2021* *£*
Cash provided by/(used in) operating activities	19	**(891,355)**	***1,365,850***
Increase/(decrease) in cash and cash equivalents in the year		(891,355)	*1,365,850*
Cash and cash equivalents at the beginning of the year		2,396,992	*1,031,142*
Cash and cash equivalents at the end of the year		**1,505,637**	***2,396,992***

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Young Manchester meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Income continued

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes costs undertaken to further the purposes of the charity and their associated support costs.

- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

j Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	33%

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably 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 any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a charitable incorporated organisation registered with the Charity Commisssion in the United Kingdom (England and Wales) and has no share capital. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	*Unrestricted £*	*Restricted £*	*Total 2021 £*
Donations	603	-	603	-	*1,000*	*1,000*
Donations in kind	28,893	132,829	161,722	*27,324*	*312,850*	*340,174*
Total	29,496	132,829	162,325	*27,324*	*313,850*	*341,174*

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	*Unrestricted £*	*Restricted £*	*Total 2021 £*
Manchester Health Care	-	-	-	-	-	-
Comissioning	-	345,000	345,000	-	-	-
Manchester Health Care	-		-	-	-	-
Comissioning Partnerships	-	13,500	13,500	-	-	-
OCT	-	34,000	34,000	-	-	-
Children In Need	-	348,750	348,750	-	-	
Manchester City Council - Youth & Play fund	-	1,250,000	1,250,000	-	*1,250,000*	*1,250,000*
Manchester City Council - Strategic leadership	-	100,000	100,000	-	*90,000*	*90,000*
Manchester City Council - Holiday Play Schemes	-	100,000	100,000	-	*100,000*	*100,000*
Total carried forward	-	2,191,250	2,191,250	-	*1,440,000*	*1,440,000*

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Income from charitable activities continued

	Unrestricted £	Restricted £	Total 2022 £	*Unrestricted £*	*Restricted £*	*Total 2021 £*
Total brought forward	-	2,191,250	2,191,250	-	*1,440,000*	*1,440,000*
Kellogs - Holiday Play Scheme	-	-	-	-	*5,000*	*5,000*
Big Lottery Fund (#Iwill) -	-	410,964	410,964	-		-
Youth & Play Fund	-	-	-	-	*250,000*	*250,000*
Curious Minds - Youth & Play Fund	-	-	-	-	*90,000*	*90,000*
Manchester City Council - Strengthening Universal Services Fund (SEND)	-	156,000	156,000	-	*127,000*	*127,000*
Manchester City Council - Keeping Young People & Children Safe Fund	-	-	-	-	*182,000*	*182,000*
Manchester City Council - Creative Engagement Partnership	-	-	-	-	*40,000*	*40,000*
Curious Minds - Creative Engagement Partnership	-	-	-	-	*10,000*	*10,000*
Greater Manchester Combined Authority - Enhancing Delivery	-	-	-	-	*20,000*	*20,000*
Holiday activities and Food	-	(6,674)	(6,674)	-	*74,744*	*74,744*
The Princes Trust - Digital People	-	151,078	151,078	-	*25,104*	*25,104*
Commissioning income	150,650	-	150,650	*150,000*	-	*150,000*
Administration income	108,246	-	108,246	*56,367*	-	*56,367*
Total	258,896	2,902,618	3,161,514	*206,367*	*2,263,848*	*2,470,215*

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

5 Analysis of expenditure on charitable activities

	Total 2022 £	*Total 2021* *£*
Grants awarded (see note 6)	2,745,472	*2,573,211*
Staff costs	222,307	*208,401*
Engagement and comms	3,304	-
Infrastructure and training	2,941	-
Campaigns	2,517	-
Web development	6,113	-
Recruitment	-	-
Marketing and events	900	*5,432*
Sponsorships	-	*400*
Other costs	409	-
Consultancy	1,120	*5,350*
Academic evaluation	36,002	*14,800*
Database costs	8,981	*5,664*
Ambassador programme	6,891	*917*
YPF grant expenditure	200	-
Governance costs (see	11,049	*4,795*
Support costs (see note	101,931	*121,288*
	3,150,137	*2,940,258*
Restricted expenditure	2,892,944	*2,663,886*
Unrestricted expenditure	257,193	*276,372*
	3,150,137	*2,940,258*

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

6 Analysis of governance and support costs

	Support	Governance	*Total 2022*	*Support*	*Governance*	*Total 2021*
	£	£	£	£	£	£
Staff costs	36,045	5,099	41,144	64,851	-	*64,851*
Office space / premises	33,857	-	33,857	34,140	-	*34,140*
Office running costs	-	-	-	7,716	-	*7,716*
Administration expenses	6,196	-	6,196	3,470	-	*3,470*
Database and monitoring	1,344	-	1,344	-	-	-
Web development	194	-	194	-	-	-
Travel and subsistence	427	-	427	646	-	*646*
Training	3,855	-	3,855	1,558	-	*1,558*
Insurance	4,405	-	4,405	3,586	-	*3,586*
Sponsorship	300	-	300	-	-	-
Storage	504	-	504	-	-	-
Digital communication	-	-	-	251	-	*251*
IT costs	2,664	-	2,664	-	-	-
Consultancy	1,850	-	1,850	-	-	-
Professional fees	3,690	-	3,690	2,700	-	*2,700*
Recruitment	5,681	-	5,681	-	-	-
Young ambassadors	20	-	20	-	-	-
Governance	-	5,950	5,950	-	*4,795*	*4,795*
Marketing	-		-	1,728	-	*1,728*
Irrecoverable VAT	899	-	899	642	-	*642*
Depreciation	-	-	-	-	-	-
	101,931	11,049	112,980	*121,288*	*4,795*	*126,083*

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

6	**Grants awarded**	2022	*2021*
	42nd Street	63,339	*63,340*
	4CT	298,545	*273,889*
	Active Communities Network	37,500	*3,468*
	All Saints Primary School	-	*1,145*
	Armitage Primary School	-	*1,145*
	Barlow Moor Community Association	79,352	*97,608*
	Barlow Moor Primary School	-	*687*
	Barnardos	-	*13,480*
	Bee Squad	5,506	-
	Benchill Community Centtre	-	*8,500*
	Billy and Andy's Music School	5,896	*3,945*
	Birchfield's Primary School	-	*1,832*
	Breakthrough UK	-	*687*
	Brighter Sounds	-	*14,889*
	Brook Young People	14,944	*14,946*
	Burnage Academy School	-	*6,870*
	Centre for Youth Impact	13,322	*6,678*
	Chatterbox	-	*13,740*
	CHS South School	-	*7,099*
	City in The Community Foundation	-	*10,560*
	Citywise	-	*2,290*
	Communities for All	5,000	*11,450*
	Communities on Solid Ground	34,928	*31,373*
	Community Arts North West	-	*2,632*
	Contact	52,707	*19,325*
	Co-op Academy School	-	*13,053*
	Diane Mohdal Sports Foundation	10,000	-
	E-Act Academy	-	*229*
	Elevate Young Minds	19,950	-
	Empowerment People	-	*5,000*
	Enthic Health Forum	-	*4,580*
	Evolve Manchester	3,900	-
	EY Foundation	-	.
	Faithlife Centre	-	*9,160*
	Families Against Violence	20,000	-
	GIFT	-	*6,870*
	Gilgan Fitness	-	*229*
	GM Coalition of Disabled People	38,270	*9,660*
	GM Youth Network	126,297	*73,075*
	Great Places Housing Group	-	*229*
	Total carried forward	829,456	*733,663*

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Grants awarded (continued

Total brought forward	829,456	*733,663*
Greater Manchester Combined Authority	-	*5,000*
Greenwich Leisure Limited	-	*9,000*
Groundwork MSSTT	50,991	*52,279*
Growth Company	-	*14,885*
Hideaway	20,000	*600*
Highway Hope	-	*11,450*
HIVE Digimakers	-	*21,860*
Hive Learning Network	142,700	-
Holy Trinity	14,230	*14,230*
HOME MCR	49,243	*51,249*
Inside Track Employment	-	*13,740*
Justlife	-	*4,580*
KYSO Project CIC	1,000	-
Ladybarn Community Centre	-	*1,695*
Lalley Centre	-	*2,290*
LEAD+	10,962	-
Levenhulme Youth Project	4,091	*10,312*
M13 Youth Project	168,187	*159,764*
Mad Theatre	9,209	*1,693*
Making Education a Priority	16,919	*5,954*
Manchester Active	-	*2,290*
Manchester Carers Centre	-	*458*
Manchester Carers Forum	-	*2,290*
Manchester City Council	-	*1,296*
Manchester Communitcations	-	*18,750*
Manchester Deaf Centre	20,000	*16,924*
Manchester Enbterprise Academy	-	*2,290*
Manchester Mind	-	*687*
Manchester Outdoor Education Trust	17,562	-
Manchester Sanctuary	-	*3,435*
Manchester Settlement	19,600	-
Manchester United Foundation	-	*3,829*
Manchester Young Lives	147,856	*148,921*
Manchester Youth Zone	274,066	*311,760*
Manchester Youth Group	1,000	-
MEaP Academy Community Education Centre		*360*
MGT Youth Group	-	-
Millenium Powerhouse	69,559	*95,454*
Motiv8	-	*3,435*
Music Stuff	15,000	*15,000*
Total carried forward	1,881,631	*1,741,423*

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Grants awarded (continued

Total brought forward	1,881,631	*1,741,423*
Nacro	50,000	*50,000*
Newton Poetry Group	-	*3,435*
N-Gage	52,788	*55,088*
North City Nomads	-	*2,290*
Noth Manchester Black Forum	-	*2,290*
Nurturing Foundations	23,493	*2,275*
Odd Arts	19,470	*17,202*
Old Moat Youth Outreach Project	69,030	*59,924*
One Manchester	15,020	*49,310*
Outward Bound Trust	1,746	-
Positive Steps Programme	-	*458*
Rainbow Haven	-	*687*
Rainbow Surprise	10,304	*5,725*
RAPAR	-	*11,450*
Raspberry Pi	19,400	-
RECLAIM	9,435	*39,435*
Reform Radio	-	*480*
Refugees and Mentors	-	*1,385*
Rethink Rebuild Society	-	*229*
SENDcode CIC	23,550	*7,080*
Simply Cycling	7,167	*4,200*
South Manchester Partnerships	6,000	-
Sow the City	18,000	*15,000*
Starling	7,000	-
St Matthews RC	-	*229*
Start Point	-	*11,450*
Strategic Partnerships	822	-
Stepping Stone	-	*11,450*
Stirling Centre	-	*4,580*
Street League	-	*13,405*
The Anson Cabin Project	1,236	*4,323*
The C of E Children's Society	-	*13,198*
The Community	1,000	-
The Proud Trust	100,705	*92,853*
The Therapy Hub	-	*6,870*
Thrive Manchester	5,500	*2,500*
Unity Radio	25,000	-
UpRising	60,000	-
Total carried forward	2,408,297	*2,230,224*

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Grants awarded (continued)

Total brought forward	2,408,297	*2,230,224*
Venture Arts	4,434	*8,300*
Wai Lyn Society	-	*5,658*
Whalley Range Youth Alliance	31,461	*37,016*
Whitemoss Youth Club	-	*4,580*
William Hulme Grammar Scholle	-	*2,290*
Winning Hearts and Minds	-	*4,580*
Women's Voice	-	*687*
Wythenshawe Community Housing Group	175,903	*212,366*
Wythenshawe Community Initative	-	*7,037*
Wythenshawe Forum Trust	-	*300*
YES Manchester	-	*4,580*
YPAC	-	*838*
Z-Arts	-	*16,946*
Small training grants	-	*4,587*
Small event grants	14,258	-
Leadership Training	-	*17,544*
CISCO in Kind Contribution to Digital People	111,379	*14,600*
Total grants awarded	2,745,732	*2,572,133*

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	*2021* *£*
Auditor's remuneration - audit fees	6,000	*4,795*
Accountancy fees	-	*150*

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

8 Staff costs

Staff costs during the year were as follows:

	2022	*2021*
	£	*£*
Wages and salaries	237,435	*245,188*
Social security costs	17,537	*19,235*
Pension costs	8,479	*8,900*
	263,451	*273,323*
Allocated as follows:		
Charitable activities	222,307	*208,402*
Support costs	36,045	*64,850*
Governance costs	5,099	-
	263,451	*273,252*

No employee has employee benefits in excess of £60,000 (2021: 1).

The average number of staff employed during the period was 10 (2021: 9).

The key management personnel of the charity comprise the trustees, and the director, the head of partnerships and the Head of Finance. The total employee benefits of the key management personnel of the charity were £100,771 (2021: £146,816).

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No members of the management committee received travel and subsistence expenses during the year. (2021:£nil).

Aggregate donations from related parties were £1,688k (2021: £1,887k).

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Trustee remuneration and expenses, and related party transactions (continued)

The charity enjoys a close working relationship with the following entities through existing and former trustees. The nature of the relationships are as follows:

Bruntwood

Kate Vokes is a Non Executive Director at Bruntwood and is a current trustee on the Young Manchester board.

Bruntwood have gifted the office space at Centurion House to Young Manchester, including phone and internet. All board meeting rooms are also provided free of charge.

All income noted from Bruntwood is treated as donations in kind. In the year, gifted office space provided by Bruntwood amounted to a market value of £28,893 (2021: £27,324).

Manchester City Council

Angela Harrington is a trustee for Young Manchester and also works for MCC as Head of Work and Skills. Councillor Rahman is the Executive Member for Schools, Culture and Leisure for MCC and is also a trustee for Young Manchester.

In the year ending March 2022, MCC provided the following restricted funding and unrestricted fees to Young Manchester (2021: £1,860k in grants and funding. £31.4k admin fees and £150k commissioning

	2022 £
Manchester City Council - Strengthening Universal Services	216,000
Manchester City Council - Holidays & food	(6,674)
Manchester City Council - Holiday Play Schemes	100,000
Manchester City Council - Strategic Leadership	100,000
Manchester City Council - Youth & Play	1,250,000
Manchester City Council - Admin fees	22,474
Manchester City Council - Commissioning	67,772
Total	1,749,572

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Home

Councillor Rahman is a trustee at HOME (Greater Manchester Arts Centre Limited) and is also a trustee for Young Manchester. During the year to March 2021, Young Manchester awarded grants totalling £49,243 to HOME. (2021: £51,249)

42nd Street

Simone Finegan is a trustee of Young Manchester, and is also Chief Executive of 42nd Street.
During the year to March 20212 Young Manchester awarded grants totalling £63,340 to 42nd Street (2021: £63,340).

Wythenshawe Community Housing Group (WCHG)

Sarah Klueter is a trustee (and Chair) of Young Manchester, and is also Assistant Director at WCHG. During the year to March 2021, Young Manchester awarded grants totalling £101,108 to WCGH (2021: £212,366.07).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

10 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	*2021* *£*
Manchester City Council - Youth and Play	1,250,000	*1,250,000*
Manchester City Council - Strategic Leadership	90,000	*90,000*
Manchester City Council - Holiday Play Schemes	100,000	*100,000*
Big Lottery Fund	410,964	*250,000*
Manchester City Council - Strengthening Universal Services	216,000	*127,000*
Manchester City Council - Keeping Children and Young People Safe	-	*182,000*
Manchester City Council - Creative Engagement Partnership	-	*40,000*
Greater Manchester Combined Authority	-	*20,000*
Manchester City Council - Holiday Activities and Food	(6,674)	*74,744*
	2,060,290	*2,133,744*

There were no unfulfilled grant conditions outstanding at the time of producing the annual accounts.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

12 Fixed assets: tangible assets

Cost	Office equipment £	Total £
At 1 April 2021	5,894	5,894
At 31 March 2022	5,894	5,894
Depreciation		
At 1 April 2021	5,894	5,894
At 31 March 2022	5,894	5,894
Net book value		
At 31 March 2022	-	-
At 31 March 2021	-	-

13 Debtors

	2022 £	*2021 £*
Trade debtors	5,326	*101,000*
Prepayments and accrued income	95,225	*78,286*
	100,551	*179,286*

14 Creditors: amounts falling due within one year

	2022 £	*2021 £*
Trade creditors	-	*7,276*
Accruals	15,415	*80,670*
Other creditors	218,069	*1,266,446*
Taxation and social security costs	-	*22,884*
	233,484	1,377,276

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

15 Deferred income

	2022 £	*2021* *£*
Deferred grant brought forward	81,272	*65,000*
Grant received	-	*81,272*
Released to income from charitable activities	(81,272)	*(65,000)*
Deferred grant carried forward	-	*81,272*

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

16 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Seed Funding	176,125	2,050	(70,115)	(45,411)	62,649
#Iwill Fund	419,140	-	-	(369,201)	49,939
City of Social Action	-	-	(111,626)	224,612	112,986
Youth and Play	-	1,250,000	(1,457,717)	200,000	(7,717)
Mental Health Fund	-	345,000	-	-	345,000
Digital Inclusion	-	19,400	(19,570)	-	(170)
Children in Need	-	348,750	(149,753)	(25,000)	173,997
MHCC Covid Recovery Fund	-	410,964	(194,863)	-	216,101
OCT Grant Fund	-	34,000	(10,962)	-	23,038
Empowering Local	-	7,000	-		7,000
Playschemes	16,579	100,000	(109,299)	-	7,280
Strategic Leadership	17,876	100,000	(117,823)	-	53
Strategic Partnership	-	13,500	(1,673)	-	11,827
Thrive	178,913	-	(126,559)	-	52,354
SEND	-	149,000	(161,506)	-	(12,506)
Thrive Engagement Programme	22,000	-	-	-	22,000
Partnerships Funding	20,000	-	(6,000)	(7,000)	7,000
Creative Engagement Partnerships	4,408	-	(51)	-	4,357
Equality, Diversity Inclusion	69,639	-	(49,788)	-	19,851
Violence Reduction Fund	20,000	-	(20,000)	-	-
Holiday Activity & Food Fund	29,418	(6,674)	(22,744)	-	-
Digital Futures	5,885	262,457	(262,971)	-	5,371
Young People's Foundation	266	-	-	-	266
Innovation and Development	-	-	76	-	76
Total	980,249	3,035,447	(2,892,944)	(22,000)	1,100,752

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Analysis of movements in restricted funds continued

Comparative period

	Balance at 1 April 2020 £	*Income* £	*Expenditure* £	*Transfers* £	*Balance at 31 March 2021* £
Seed Funding	*288,945*	*-*	*(52,296)*	*(60,524)*	*176,125*
#Iwill Fund	*308,526*	*1,570,000*	*(1,459,386)*	*-*	*419,140*
Playschemes	*-*	*105,000*	*(88,421)*		*16,579*
Strategic Leadership	*20,392*	*110,000*	*(112,516)*	*-*	*17,876*
Thrive	*413,886*	*-*	*(234,973)*	*-*	*178,913*
Positive Engagement Programme	*12,003*	*-*	*(5,000)*	*(7,003)*	*-*
SEND	*12,307*	*127,000*	*(99,115)*	*-*	*40,192*
The Adventure Fund	*2,275*	*-*	*(2,275)*	*-*	*-*
The GROW Fund	*8,515*	*-*	*-*	*(8,515)*	*-*
Keeping Children & Young People Safe	*1,899*	*182,000*	*(190,902)*	*7,003*	*-*
Our Manchester	*18,097*	*-*	*(15,869)*	*(2,228)*	*-*
Thrive Engagement Programme	*22,000*	*-*	*-*	*-*	*22,000*
Partnerships Funding	*20,000*	*-*	*-*	*-*	*-* *20,000*
Creative Engagement Partnerships	*-*	*50,000*	*(47,981)*	*2,389*	*4,408*
Equality, Diversity Inclusion	*-*	*-*	*(550)*	*70,189*	*-* *69,639*
Violence Reduction Fund	*-*	*20,000*	*-*	*-*	*20,000*
Holiday Activity & Food Fund	*-*	*74,744*	*(45,326)*		*29,418*
Digital Futures	*-*	*25,104*	*(19,219)*	*-*	*5,885*
Young People's Foundation	*-*	*1,000*	*(734)*	*-*	*266*
Donations in Kind	*-*	*312,850*	*(312,850)*	*-*	*-*
Total	*1,128,845*	*2,577,698*	*(2,687,413)*	*1,311*	*1,020,441*

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Name of restricted fund	Description, nature and purposes of the fund
Seed Funding	This is funding provided to support Young Manchester to work towards achieving its charitable objectives via a number of areas, for example, business development and continuity, digital communications, match funding to attract
#Iwill fund	This funds youth and play with social action, delivered by neighbourhood and city wide Voluntary and Community Sector (VCS) partners to ensure children and young people aged 5-19 (up to 25 for care leavers and those with additional needs) have sufficient good quality access to youth and play services in their local areas and where the needs are greatest.
City of Social Action	A project supporting the voice of Children and young people in the City of Manchester.
OCT Fund	To improve networks in the voluntary sector
Youth and Play	Delivery of Youth and Play service for Children and Young People.
Mental Health Fund	Supporting children and young people's mental health as a result of covid 19
Digital Inclusion	Supporting children and young people excluded from the internet exacerbated by the pandemic.
Playschemes	This fund complements the all year round play offer in Manchester. The funding aims to enable open access play activities, primarily over the summer and Easter holidays, with particular focus on: addressing gaps in provision; increasing the numbers of disabled children accessing universal play services; and increasing children's opportunities to play outdoors. This is achieved through the delivery of play activities from the Voluntary and Community Sector in Manchester.
Strategic Leadership	This fund is used to support organisations who want to improve their strategic leadership – which will result in significant positive change at a local level.
Thrive	The purpose of the Thrive fund is to improve the mental health and wellbeing of children and young people with emotional health and wellbeing, mental health, learning disability and neuro disability challenges.
SEND	The purpose of this fund is to support pilot projects which demonstrate enhancement to the current provision/service to better accommodate children and young people with SEND to build confidence, reduce anxiety and increase independence. This is hoped to be achieved by: improving access to universal provision for SEND children and young people; increasing attendance of children and young people with SEND in universal provision; improving inclusivity of universal provision to support children and young people.
Children In Need	This fund is used to explore and evidence approaches to tackling violence which impacts on young people, including the development and enhancement of current youth and play work practice. The fund works towards the development of a city-wide strategy and theory of change.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Name of restricted fund	Description, nature and purposes of the fund
MHCC Covid Recovery Fund	Supporting the voluntary sector to mitigate the effect of the pandemic on business continuity
Empowering Local	Strategic project to influence national funders in considering how they invest in place.
Thrive Engagement Programme	The objective of this programme is to ensure that the voices and lived experiences of children and young people inform the development and delivery of the Thrive model in Manchester.
Strategic Partnerships	To make the case of the voluntary sector to support the public sector to deliver strategic outcomes.
Partnerships Fund	The purpose of this fund is to strengthen partnership working in the youth and play sector in Manchester.
Creative Engagement Partnership	The Creative Engagement Partnership for Young People had the purpose of bringing together organisations providing outstanding opportunities for children and young people in Manchester through youth work, play, arts, culture, heritage and sport during the COVID-19 pandemic. The partnership is focused on addressing three core challenges for the youth sector: safety of young people, business continuity and business transformation.
Equality, Diversity and Inclusion Fund	This fund will be used in a number of ways in order to address the challenges which many children and young people face due to the barriers to their success which are based on deep-seated, structural inequality including racial injustice.
Violence Reduction Fund	The objectives of this fund is to invest in enhancing delivery for children and young people in Hulme, Moss Side and Rusholme. The work will specifically seek to: increase engagement by young people in conversations which explore their aspirations, skills and talents; increase the confidence of young people in having a say in the issues that affect and influence the decisions made about services in their community; increase mutual trust between young people and local service providers.
Holiday Activity and Food Fund	Alongside the universal playschemes funding, the purpose of the holiday activities and food fund is to tackle holiday hunger for children and young people in Manchester during school holidays through the provision of food and enriching activities. This funding is specifically aimed at reaching children accessing benefits relating to free school meals.
Digital Futures Fund	The purpose of this fund is to meet the ongoing need for digital skills among young people in Greater Manchester which has been exacerbated by the Covid-19 pandemic. A new model of human-centred training to equip young people who most need employment opportunities with the most in-demand digital skills, including software development, network engineering, cloud and cyber.
Young People's Foundation Grant	A grant awarded by the YPF Trust to be used on staff training, development and support in response to the added pressure created by the Covid-19 pandemic.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	80,000	288,392	(257,193)	120,561	231,760
Designated funds	98,561	-	-	(98,561)	-
	178,561	288,392	(257,193)	22,000	231,760

Comparative period

	Balance at 1 April 2020 £	*Income £*	*Expenditure £*	*Transfers £*	*As at 31 March 2021 £*
General fund	*72,027*	*233,691*	*(276,372)*	*50,654*	*80,000*
Designated funds	*127,000*	-	-	*(28,439)*	*98,561*
	199,027	*233,691*	*(276,372)*	*22,215*	*178,561*

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Designated fund	Designated funds represent 5 months of running costs. Amalgamated into the general fund in the current year as it is not a requirement to show this separately

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Net current assets/(liabilities)	271,952	-	1,100,752	1,372,704
Total	271,952	-	1,100,752	1,372,704

Comparative period

	General fund £	*Designated funds £*	*Restricted funds £*	*Total 2021 £*
Net current assets/(liabilities)	*80,000*	*98,561*	*1,020,441*	*1,199,002*
Total	*80,000*	*98,561*	-	*1,199,002*

19 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	*2021 £*
Net income/(expenditure) for the year	173,702	*(128,869)*
Adjustments for:		
Decrease/(increase) in debtors	78,735	*272,529*
Increase/(decrease) in creditors	(1,143,792)	*1,222,190*
Net cash provided by/(used in) operating activities	(891,355)	*1,365,850*

20 Contingent liabilities

At the end of the financial year, subject to the satisfaction of performance conditions of the grantees, the charity was committed to paying grants totalling £463,391 from existing restricted funds.

Doc ID: c618ce5e76c76cfe8ca849e1719f2148b7a53654

Title	Y06 final accounts for signature plus letter of reps
File name	Y06 FINAL accounts 2022.pdf and 1 other
Document ID	c618ce5e76c76cfe8ca849e1719f2148b7a53654
Audit trail date format	DD / MM / YYYY
Status	Signed

Document history

SENT	**13 / 12 / 2022** 12:44:40 UTC	Sent for signature to George Whalley (george.whalley@rncm.ac.uk) and Vicky Szulist (vicky.szulist@crowe.co.uk) from info@manchesteraccountancy.org IP: 81.132.60.214
VIEWED	**13 / 12 / 2022** 13:08:46 UTC	Viewed by George Whalley (george.whalley@rncm.ac.uk) IP: 90.241.139.20
SIGNED	**13 / 12 / 2022** 13:19:49 UTC	Signed by George Whalley (george.whalley@rncm.ac.uk) IP: 90.241.139.20
VIEWED	**19 / 12 / 2022** 16:01:49 UTC	Viewed by Vicky Szulist (vicky.szulist@crowe.co.uk) IP: 45.33.158.111
SIGNED	**22 / 12 / 2022** 15:18:14 UTC	Signed by Vicky Szulist (vicky.szulist@crowe.co.uk) IP: 77.89.132.101
COMPLETED	**22 / 12 / 2022** 15:18:14 UTC	The document has been completed.

YOUNG MANCHESTER

England & Wales - Charity number 1166873

Accounts

Registered number: CE006569
Charity number: 1166873

YOUNG MANCHESTER

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2021

YOUNG MANCHESTER

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	3
Trustees' report	4
Independent auditor's report	19
Statement of financial activities	22
Balance sheet	23
Statement of cash flows	24
Notes to the financial statements	25 - 41

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees

Ms Sarah Klueter (Chair)
Mrs Simone Finegan
Ms Angela Harrington
Mr George Whalley
Mr Chris Oglesby (resigned 19 November 2020)
Mrs Katharine Vokes (appointed 19 November 2020)
Mr Tom Russell (resigned 19 November 2020)
(Cllr) Mr Luthfur Rahman
Mr Bounty Vegan (appointed 19 November 2020)
Ms Roukagia Afan (appointed 19 November 2020)
Mr Dan Lawes (appointed 19 November 2020)
Mr Furqan Naeem (appointed 19 November 2020)

Key Management Personnel

Mr Justin Watson (Director)
Ms Imogen Gregg-Auriac (Head of Partnerships)
Mrs Faye Turner (Head of Finance)

Company registered number

CE006569

Charity registered number

1166873

Registered office

Centurion House, 129 Deansgate, Manchester, M3 3WR

Principal operating office

Centurion House, 129 Deansgate, Manchester, M3 3WR

Independent auditor

Crowe UK LLP, 3rd Floor, The Lexicon, Mount Street, Manchester, M2 5NT

Bankers

The Co-operative Bank, PO Box 250, Skelmersdale, Lancashire, WN8 6WY

Solicitors

Addleshaw Goddard, 1 St Peters Square, Manchester, M2 3DE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the CIO comply with the current statutory requirements, the requirements of the CIO's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Objectives and Activities

(a) Policies and objectives

Manchester is a young, vibrant, globally-connected city. Over 40% of the population is under 35. Manchester is booming and yet 1 in 3 children live in poverty and austerity measures have impacted heavily on youth and play provision across the city.

Our long-term goal is to make Manchester a world-class city for children and young people, where they are safe, happy and healthy and are able to realise their full potential and prosper from the city's economic growth.

The objectives of the charity are to act as a resource for young people aged 5 to 19 (25 for young people with additional needs) living in Manchester by providing advice and assistance and organising programmes of physical, educational and other activities. By doing this the charity aims to help young people:

- To advance in life by helping develop their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- To advance education;
- To relieve unemployment;
- To advance emotional and physical health and wellbeing;
- By providing recreational and leisure activities in the interests of personal and social development with the view to improving conditions of their lives. This is aimed at children and young people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances.

(b) Main activities undertaken to further the charity's purposes for the public benefit

The Trustees discharge their obligations by making grants to charities and not-for-profit organisations which improve the lives of young people and meet the charity's objectives. The Trustees look to place funds where they can make a real and measurable impact to the lives of young people.

Social action – such as volunteering, fundraising and campaigning - provides an opportunity for young people to give back to their communities whilst improving their own skills.

Young Manchester is working to embed social action at the heart of the youth and play services in Manchester. The City of Social Action project is currently underway, in partnership with the #iwill fund, and is committed to making social action business as usual for organisations working with children and young people in Manchester. The City of Social Action will provide a platform for young people and organisations to shout about youth social action, youth voice and youth led projects, centring young people making change in their communities.

Public Benefit

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and planning future activities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Grant Making

The charity furthers its charitable purposes for the public benefit through its grant-making approach which aims to:

- Work in an inclusive and open way to ensure the best for Manchester's children and young people
- Set out clear grant giving programmes with clear timescales and ensure we stick to them
- Ask for supporting evidence that outlines the value of services we will support
- Strive to make a positive and lasting difference to the lives of children and young people and the society in which they live
- Be innovative and forward-looking, striving to be dynamic and an inspiration to others
- Ensure that children and young people have a voice and are central to our work
- Work in collaboration with others to share resources, knowledge and skills to support children and young people
- Always take care to ensure we are giving grants to genuine organisations and we check that grant funding is spent properly through detailed support and evaluation
- Provide grant programmes for a wide range of play and youth provision and wider new projects that directly benefit children and young people in line with our purpose.

Manchester is a city of considerable diversity of need, opportunity and people. There are many groups of children and people who are disadvantaged by poverty, inequality, social and physical exclusion. We believe that our grant making should enhance equality of opportunity and challenge to ensure all children and young people across the city have improved life chances.

We aim to support organisations, projects and activities that enhance the equality of opportunity.

Young Manchester recognises that it has a duty to put in place strong safeguarding policies and procedures to protect children and young people according to legislation with regard to beneficiaries, trustees, staff and volunteers. The charity is committed to ensuring that all grant recipients understand and are aware of this duty and must, where relevant, have in place a safeguarding policy that is in line with current legislation and best practice, and procedures for dealing with issues of concern or abuse towards the prevention of risk.

Achievements and performance

The year ending March 21 was one of extreme and unprecedented challenge both for Young Manchester and the whole youth and play sector along with the children and young people it supports. Young Manchester has risen to the challenge of supporting the youth and play sector and wider networks in order to play our part in supporting outcomes for children and young people. Networks and partnerships have been key to keeping the sector informed during the ever changing restrictions. They have also been expanded with more opportunities for the youth and play sector being established. Overall, there have been four main achievements:

1. With the support of our funding, partners report engaging around 10,000 children and young people through a range of delivery methods. The context of pandemic response drove partners to prioritise engaging children and young people

2. We have supported the sector during the year through creation of the Creative Engagement Partnership for Young People, continued sharing of information and updates along with signing up to the London Funders response to COVID-19.

3. We have secured significant new investment in children and young people and the organisations that support them youth and play work in Manchester totalling over £790k in the year alone

4. We have secured significant new investment to support children and young people in 2021/22 and beyond, including specific support for young people's mental health coming out of COVID, tackling violence impacting on young people and a substantial new partnership fund to increase collaboration and impact across the VCSE sector.

Youth & Play Fund

The largest of the funds that Young Manchester commissions is the Youth and Play Fund. This fund is a partnership between Young Manchester, Manchester City Council, the #iwill Fund and Curious Minds, totalling £1.7m for the year ending March 2021, with £1.6m assigned to direct grants to partners. This fund builds on previous investment and our partnership continued to provide foundation funding to the voluntary and community sector in order to provide a varied offer of universal youth and play for children and young people across the city in a number of forms due to the restrictions imposed by Covid-19.

This fund comprises several elements, universal youth and play, arts provision and investment in infrastructure strategic leadership.

Youth and Play

The youth and play fund was designed with particular areas of focus which included; supporting quality, driving inclusion, strengthening partnerships and placing children and young people's voice and experience at the heart of services.
COVID-19 has presented a profound challenge to the youth and play sector including a significant reduction in scope to engage children and young people with the lack of face to face interaction. However, we are proud to report that, over the last 12 months, achievements included:

- Funding a wide variety of provisions which have needed to be adapted given the multiple lockdowns and restrictions imposed. These included; 1:1 support via different media (telephone, WhatsApp, hangouts), sharing of online content; online closed youth groups, 'paperbag' playshcemes and protective street-based youth work.
- Enabled 8,103 children and young people to access youth and play services in Manchester which is a phenomenal result given the challenges of the year.
- Extension of the support by partners to the wider family in the form of telephone/door stop check ins, emergency food parcels, and support with printing free school meals vouchers.
- Enabled children and young people to participate in high quality social action
- Delivery partners consistently report that provision is increasing opportunities for children and young people and having positive impacts on their lives
- Young Manchester's own assessment of current provision confirming it provides a range of quality opportunities. Partners are demonstrating expertise in their practice, and creativity in their delivery, they have continued to flex their delivery to respond to changing guidance on what is possible and safe – in a context of unprecedented challenge, and funding uncertainty.

Strategic Leadership

Alongside the Youth and Play Fund, Young Manchester commissioned the Strategic Leadership Fund. This is a fund administered by Young Manchester on behalf of Manchester City Council and Curious Minds totalling

£110k over the 12-month period to March 2021. This fund supports VCSE infrastructure supporting capacity building in key areas of practice including detached youth work and play.

Holiday Playscheme

The Holiday Playscheme Fund was designed to complement the all year round play provision offered in Manchester. The aim of this grant scheme was to give children and young people the opportunity to play during the school holidays whilst providing them with access to healthy meals. The Programme supported by Young Manchester formed part of a city-wide approach to the summer, and benefitted from partnership with Kelloggs and FareShare.

The playschemes offered a space for many children to interact with their peers after months of staying indoors; a place for fun indoor and outdoor activities and develop their confidence, whilst also being safe. Our partners provided 1-2-1 support to children with additional learning and behaviour needs and spoke to the children individually and within groups about their experience of the lockdown.

Providing the Holiday Buzz playschemes during the pandemic was particularly important because of the strain of the pandemic put on the low-income households.

Young Manchester was able to support 15 projects over the summer with at least 955 children and young people benefitting from this provision.

Overall, the funding has been able to demonstrate the importance of holiday playschemes in contributing towards the development of children's confidence, self-esteem as well as positive mental health whilst addressing an important gap in terms of holiday hunger.

Thrive Grants Programme

Following the success of the Thrive grants programme in 19/20, Young Manchester was able to secure further funding from Manchester Health and Care Commissioning totalling £250k in March 2020 on top of the £319,613 secured for the period 1st October to 31st March 2021 to give a total fund value of £569,613. The Thrive Grants Programme aims to improve the mental health and wellbeing of children and young people aged from 5-18 years old (or up to 25 years old for those with additional needs).

The objectives of the grant scheme are:

- To enhance and complement the Thrive offer in the city for children and young people
- To promote uptake in support to children and young people with mental health, learning disability and neuro-disability needs
- To increase awareness of support to professionals (health, education and social care) children and young people, and families and carers
- To focus on self-care, enabling our children, young people and families to manage their own health

Due to the oversubscription of the initial tranche of funding, it was agreed that the subsequent funding would be awarded to suitable grantees who had missed out on the initial bid. 8 further programmes have been funded with a range of interventions including mentoring, sports and arts provision all with relevant adjustments to ensure compliance with Covid-19 restrictions. Programmes are well underway and early indications are that this is a valuable complement to the clinical offer in the city.

Highlights from this programme include

- The Proud Trust have engaged 70 young people and are providing over 200 1:1 sessions a quarter, they have recruited parents to a complementary support group and completed a peer review of CAMHS. Their offer has been maintained virtually throughout the lockdown and subsequent periods, with all services adapted.
- The Children's Society found that demand for their support has increased hugely, and they have recruited volunteers to respond to this, including, in some cases, daily support to young people.

- Street League transferred their delivery to a remote model 'Head, Body, Future' simple innovations have yielded positive results, for example a Couch to 5k WhatsApp Group.
- M13 have maintained virtual groups as well as a detached youth work offer, they have shared examples of young people supporting each other spontaneously and of youth workers learning how to navigate young people's online world. *"When we messaged our younger girls' group to talk about setting up a WhatsApp group specifically for online conversations, a 13-yr old member told us she'd 'beaten us to it', and would add us workers to their group!;"*

Strengthening Universal Services to Support Children and Young People with SEND Fund

Since the initial collaboration in July 2019 between Young Manchester, Manchester City Council's SEND Local Offer team and GMYN to form a partnership to achieve a joint aim of strengthening universal services to support children and young people with Special Educational Needs and Disabilities (SEND), significant strides have been made towards strengthening the universal youth and play sector to support children and

young people with SEND through developing a number of initiatives including a training and support package for the sector and a small grants fund to pilot new innovative projects.

There were three key objectives to this partnership:

- To build the capacity and capability of the youth and play sector to support children and young people with SEND
- To strengthen the network of support provided to children, young people, parents/carers and support organisations
- To increase investment in universal youth and play provision which directly supports the equal engagement of all children and young people

Drawing on the success of the programme in the year ending March 2020, Young Manchester and the SEND Local Offer team developed a further programme of play activities and opportunities for children and young people with SEND and SEMH to access across the city throughout the school holiday periods (summer, February half term and Easter) to continue to achieve our joint aim of strengthening universal services to support children and young people with SEND and SEMH.

COVID-19 has presented huge challenges to children, young people and families in Manchester, and it has been a particularly difficult for parents and carers of children with additional needs. Therefore, activities were developed in close consultation with the Manchester Parent Carer Forum to ensure the programme met their expectations and needs.

Key achievements have included:

- Identification of a number of clear barriers that children and young people with SEND and SEMH face accessing mainstream provision,
- The piloting of possible solutions to overcome identified barriers,
- Development and delivery of a comprehensive training programme supporting the sector to support children and young people,
- Support of 7 projects in summer, and a further 11 projects in February and over Easter to enhance the current provision.

This work is further strengthened by infrastructure support, including by convening a sector wide inclusion and access group.

Keeping Children and Young People Safe Fund

The purpose of the Keeping Children and Young People Safe Fund is to explore and evidence approaches to tackling violence which impacts on young people, including the development and enhancement of current youth and play work practice. The fund seeks to build on current work, harnessing quality practice and development across the youth and play sector, with the aim of creating a long-term viable proposition for attracting further investment and long-term outcomes for children and young people.

Following the success of the initial round of commissioning in the period 1st October to 31st March 2020, a further £182,000 was received from Manchester Community Safety Partnership to continue the programme which engaged the voluntary, community and social enterprise sector over the period of 1st July 2020 to 31st March 2021.

This Fund has been a critical support throughout the lockdown periods for children and young people engaged through street based detached youth work. Highlights have included

- Engaging at least 350 children and young people through street based detached youth work, and 1:1 holistic support
- Deepening understanding of sector in Cheetham to contribute to long term development work
- Convening a strategic group of leaders to successfully draw together and build a long term strategic approach to tackling youth violence – with social action at its core

Creative Engagement Partnership for Young People

The Creative Engagement Partnership for Young People was created in response to the COVID 19 pandemic and sought to bring together organisations providing outstanding opportunities for children and young people in Manchester through youth work, play, arts, culture, heritage and sport.

The partnership is focused on addressing three core challenges for the youth sector

- Safety of young people - how can we support young people to be safe and healthy (physically and mentally)
- Business continuity - how can organisations ensure that they can stay in business, with significant financial and contractual challenges
- Business transformation - how can organisations change what they are doing to meet need with restrictions on usual delivery models, using their assets and expertise.

Fourteen work steams were established, led by both Young Manchester and youth and play partners which included: online platform; digital youth work and safeguarding; tools and resources; arts sector/youth sector exchange; referrals and crisis support; communications; inclusion and access; funding and fundraising; leadership development and support; staff wellbeing; learning, legacy and future proofing; new projects; detached youth work; holiday provision.

Initial investment by Manchester City Council of £40,000 led to Young Manchester securing match funding of £10,000 from Curious Minds along with significant donations in kind with a commercial value of £298,250 for the youth and play sector.

Key achievement have included:

- Funding of a 1:1 coaching and sector leadership programme benefitting a number of leaders within youth and play. The success of this programme has allowed Young Manchester to secure funding from the Olgesby Charitable Trust of £100,000 over 3 years to continue to provide this training to the sector.
- Contributing £5,000 towards the Greater Manchester Combined Authority Creative Care Kits along with assisting with their distribution.
- Formation of a website hub to provide guidance and advise to the sector during the pandemic along with the resources available
- As part of our digital inclusion work, Young Manchester provided of 67 tablets and 72 laptops to young people to enable them to manage their educational, social and emotional needs during the lockdown, and any transitional period to reintegrate with mainstream Youth and Play services. Along with the equipment, Young Manchester was able to secure 100 BT data vouchers as a donation in kind with a commercial value of £12,000.
- As an expansion of the digital inclusion work, we worked in partnership with Hubbub to secure 1,250 reconditioned smart phones and 12-month data packages with a commercial value of £286,250 and distributed these via 56 organisations across the city

Holiday Activities and Food Fund

Young Manchester was able to secure Holiday Activity and Food investment from Manchester City Council totalling £74,744 in order to enable the VCS youth and play sector to support children and young people who experience holiday hunger and a holiday experience gap.

The fund was commissioned over the Easter 2021 holiday period with the following key achievements:

- 8 projects funded by Young Manchester delivering 219 sessions
- 947 children and young people engaged
- 2,902 separate engagements of children and young people.

Digital Futures Fund

Young Manchester has secured investment from Cisco and The Princes Trust for Digital Futures, an innovative programme tackling unemployment, and the skills gap. Digital People's success relies on engaging those who need it most, from groups who have traditionally been unable to access digital careers and is designed around the needs and assets of the learner.
The programme runs from January 2021 to January 2022 with a total contribution from The Prince's Trust of £198,890 along with in-kind match contribution from Cisco by way of learning delivery, project management, resources, premises and communications to the commercial value of £144,000.

The programme is being run in partnership with HIVE Digimakers, Greater Manchester Youth Network along with other Manchester partners

The programme looks to reach 120 young people in 3 cohorts throughout the year.

Mental Health Fund

New funding for the sector of £345,000 has been secured from Manchester Health and Care Commission to support the VCSE to mitigate the impacts of the pandemic on children and young people's mental health and wellbeing.

This fund will be launched and commissioned in the financial year ending March 22.

Financial Review

(a) Going concern

The Trustees have assessed the ability of the Charity to continue as a going concern, considering events and conditions that may cast significant doubt upon its ability to do so for the period to March 2023.

Based on its appropriate enquiries the Trustees are satisfied that, at the time of their approval, the Charity has a strong and ambitious plan in place to secure the long term future of the charity.

The repositioning of the charity as a membership organisation supports this plan, with significant external engagement with partners and funders in January 2022 following the formal launch of our membership offer. This work will build on solid foundations already established, including a strong and robust network of local and national supporters and stakeholders, including funding partnerships which the charity will seek to develop and grow.

The organisation has clear fundraising plans in place, delivering a range of income generation tactics, exploring new fundraising opportunities (including community fundraising and consortium projects) and dedicated staff to undertake this work going forward, including recruitment to a Head of Development and Partnership role which will lead on new project and programme development, and work closely with the CEO on income generation.

The Trustees have ambitious plans for the Charity, supported by a renewed vision of the role of Young Manchester in the city and clearly identified needs of the VCSE sector, and children and young people themselves. The Charity's mission is more critical than ever, framed by the challenges of further reductions in public sector funding and COVID-19, and the Charity is well positioned to respond to these challenges, secure further income and continue to make a difference in the lives of children and young people in Manchester.

With a new CEO in place, and strong partnerships locally and nationally, the Trustees are confident that the future of the Charity is secure and that significant funds will be raised in the coming period. Consequently these accounts have been prepared on a going concern basis.

(c) Review of 2020/21 performance

The effect of the Covid-19 pandemic on Young Manchester alone for the year ending March 2021 relates to our ability to secure further core funding. Although good progress has been made, as discussed below, this has been severely impacted in the year.

The main impact and work which follows relates to Young Manchester partners, as discussed throughout this Trustees' report.

Overall net deficit for the year ending March 21 totals £129k, with £108k of this deficit relating to restricted reserves and the remaining £21k being in unrestricted reserves. The deficit on restricted reserves is due the timing of receipt of grant funding and distribution to beneficiaries.

Although the effects of the Covid-19 pandemic have severely impacted our ability to raise further core unrestricted funding in the year, a concerted effort to reduce overhead costs in the year coupled with progress in securing new funding, as outlined below, has allowed us to maintain a strong unrestricted reserves position at March 21.

For the year ending March 2021, Young Manchester has made significant progress in attracting new restricted funding. New income, which was not secured at the start of the financial year, of over £700k has been achieved, £300k of which relates to donations in kind secured as part of our digital inclusion work.

Young Manchester has also secured unrestricted income in the year of £234k which has helped us maintain a strong unrestricted reserves position at March 2021.

New funding streams achieved in the year include:

- SEND funding of £127k (attracting a management fee of £13k)
- Keeping children and young people safe fund of £182k (attracting a management fee of £18.2k)
- Creative Engagement Partnership funding of £50k
- Holiday Activities and Food funding of £75k (attracting a management fee of £7.5k)
- Digital Futures funding of £199k of which £25k has been recognised at March 21 (including a core cost contribution for Young Manchester of £10k)
- Violence Reduction funding of £20k

Young Manchester has also secured significant donations in kind for the sector as noted below:

- CISCO match funding of £144k as part of the Digital Futures work (of which £15k has been recognised at March 21)
- 1,250 reconditioned mobile phones and data packages via Hubbub with a commercial value of £286k
- 100 BT data vouchers as part of our digital inclusion work with a commercial value of £12,000

At the end of the financial year, Young Manchester also secured funding as noted below for which the recognition criteria were not met at 31st March and is held on the balance sheet.

- Mental Health funding totalling £345k from Manchester Health and Care Commission. This funding will be recognised in the year ending March 22.
- Covid Recovery Funding. £840k of a total fund of £1.04m is held on the balance sheet in creditors at March 21. This fund is being run in partnership with OMVCS to fund both youth and play and adult charities. Income will be recognised on this fund when the criteria are met and where Young Manchester are acting as the principal of the fund.
- Strategic Partnership income of £81k from Manchester Health and Care Commission. This income is deferred at March 21 but will be recognised in the year ending March 22.

In kind donations in the year for Young Manchester totalled £27.3k relating to the continuing office space supplied in kind by Bruntwood.

Reserves Policy

The charity's reserves policy is to maintain a sufficient level of unrestricted reserves to enable normal operating activities to continue over a period of up to three months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. The level of reserves required to cover normal operating activities over this period is calculated at £80K. The reserves used in the calculation only include unrestricted free reserves

In the year ending March 20, the Trustees were caused to reassess the reserves policy in light of the uncertainties brought about around securing future core funding due to the Covid-19 pandemic.
At March 20, £127k, or 5 months running costs, was held in designated reserves as available to draw down in future periods should a shortfall in funding occur.

This prudent approach has proved wise due to the aforementioned difficulty in securing further core funding. At March 21 there has been a transfer from designated reserves of £28k which leaves £98k going into the next financial year.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees believe that, due to the continuing uncertainties over future core funding and the full extent of the pandemic yet to be established, holding these designated reserves, which equates to just under 4 months running costs at March 2021 is a prudent approach.

The designated reserves will be available to draw down in future periods should a shortfall in funding occur and to mitigate any further impact of Covid-19.

	Unrestricted Reserves £	Designated Reserves £
Reserves at March 2021	51,561	127,000
Reserve transfer to cover shortfall in funding in the year and to secure reserves position.	28,439	(28,439)
Final reserves at March 2021	80,000	98,561

The amount of restricted reserves held by the charity at 31 March 2021 stood at £1,020,441.

Structure, governance and management

(a) Constitution

Young Manchester is a registered charity, number 1166873, and has the form of a Charitable Incorporated Organisation (CIO). The governing document of the charity is a constitution dated February 2016.

In the event that the charity is wound up, the Trustees of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

(b) Method of appointment or election of Trustees

The management of the CIO is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

New Trustees are appointed for a minimum term of two years by a resolution passed at a properly convened meeting of the existing Trustees. In selecting individuals for appointment, the charity Trustees have regard to the skills, knowledge and experience needed for the effective administration of the charity.

Manchester City Council may nominate and appoint two charity Trustees. The appointment of these Trustees must follow the same process as appointment of all other Trustees and each appointment must be for a term of three years. The Trustees appointed need not be a member of Manchester City Council.

New Trustees may be sought by open advertisement or targeted recruitment.

(c) Policies adopted for the induction and training of Trustees

All new charity Trustees are provided with a current version of the constitution, a copy of the charity's latest Trustees' Annual Report and statement of accounts and the last three sets of approved Board minutes.

Upon appointment to the Board, Trustees are expected to attend regular meetings, for which the papers are usually submitted a week in advance.

The constitution provides for a minimum of three to a maximum of ten Trustees.

(d) Pay policy for senior staff

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

All Trustees give of their time freely and no Trustee received remuneration in the year. The pay of the senior staff is reviewed annually by the Board of Trustees by benchmarking against industry standards.

(e) Organisational structure and decision making

At the Trustees' meetings, the Trustees agree the broad strategy and areas of activity for the charity, including consideration of grant making, match funding, reserves and risk management approach and performance.

The day-to-day operation of the charity is delegated to the Director.

(f) Risk management

The Trustees have assessed the major risks to which the CIO is exposed, both in normal operating conditions and those risks created due to the Covid-19 pandemic. The risks are reviewed on a bi-monthly basis by the Risk and Finance Subcommittee and reported bi-monthly to the full board. The Trustees are satisfied that systems and procedures are in place to mitigate our exposure to the major risks, in particular those related to the operations and finance of the CIO.

Young Manchester's most significant risks and mitigating actions are set out in the table below:

Risk	Mitigating Actions
Failure to secure ongoing restricted funding to cover operational costs.	The charity has formed strong relationships with funders and have a proven track record for successful delivery. Changes to local authority commissioning will significantly impact on our core budget, requiring further engagement with a diverse range of funders and supporters supported by a new fundraising strategy, as well as project development and communications and marketing work.
Reduction in effectiveness and impact of team and organisation, reduction in health and wellbeing of staff. This is an ongoing concern due to Covid-19. Constraints on the working environment and other challenges created by the pandemic places strain on staff wellbeing.	The charity offers as much flexibility as possible with regards working patterns which best fit around home commitments. A work, practice and wellbeing paper has been shared with the team which addresses wellbeing issues and what can be done to alleviate stress felt due to the pandemic. Clear team and individual objectives. Regular one-to-one sessions. Team building activities. Work plans in place for each team member so work can be shared should one staff member be unavailable for a period of time.
A safeguarding incident occurs within a project funded by Young Manchester.	Safeguarding is embedded in Young Manchester's commissioning processes including due diligence review of partners safeguarding policy prior to funding along with on-going monitoring. Young Manchester is looking to lead in this area and ensure all partners are properly trained with compulsory training and safeguarding conference attendance.

Plans for future periods

Young Manchester remains committed to maintaining our ambitions for children and young people in the city, ensuring that our values and principles shine through, and that Manchester is the best place for children and young people to grow up.

The Covid-19 pandemic has made Young Manchester review the initial strategy which was put in place for 20/21 in order to react quickly and effectively to the significant impact this has had on the youth and play sector. We needed to re-prioritise our aims and ensure that we are meeting the long-term needs of the sector and children and young people.

Changes to local authority commissioning have led to a further review of Young Manchester's strategy in the long-term, and approach to partnership, grant making, sector capacity building and fundraising.

However, alongside the significant change in local context the charity continues to develop a range of local, regional and national partnerships focused on increasing outcomes for children and young people through investment, capacity building and youth voice.

Key priorities will be:

1. **Transformation to a membership model** – following consultation with partners and key stakeholders, we will be seeking to formalise our partner engagement, support and collaboration work through the establishment of a membership offer and related structure at Young Manchester.

2. **Sector leadership and support** – we will ensure that our offer meets the needs of the VCSE sector, and places them at the heart of our work (including decision making and governance), focusing on building capacity and sustainability of the sector, especially following the impact of Covid-19

3. **Legacy -** We will place specific emphasis on the 'next phase' of the crisis, and what this means for the youth and play sector and for children and young people. This will include ensuring learning informs future work, supporting wider strategic work towards 'Building Back Better', and support the next phase of delivery of services as lockdown restrictions change.

4. **Delivery of current funding -** We will ensure current funding is spent well, and the sector is supported to make the impact needed, including aligning current funding to wider opportunities. We will engage with partners to support adaptations to planned delivery and meets the evolving needs of children and young people.

5. **Income Generation** - Key to all our work will be income generation, both securing core funds for Young Manchester and significant further investment in youth and play provision across the city. This priority is even more significant in the current context.

6. **Systems -** We will invest in Young Manchester's systems and processes to allow us to better meet the needs of funders and partners, and build a solid foundation for further growth (including project management systems and a grant management system).

7. **Youth voice** – we will focus on ensuring that Young Manchester is genuinely supporting young people to shape the charity, including through our board of trustees, our staff team and our social action programmes

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year. Under charity 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 CIO and of the incoming resources and application of resources, including the income and expenditure, of the CIO 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;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved have confirmed that:

- So far as the Trustees are aware, there is no relevant audit information of which the CIO's auditor is unaware, and

- That Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the CIO's auditor is aware of that information.

This report was approved by Trustees on 19.1.22

and signed on their behalf by:



George Whalley, Treasurer Young Manchester

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUNG MANCHESTER

Opinion

We have audited the financial statements of Young Manchester (the 'charity') for the year ended 31 March 2021 set out on pages 19 to 21. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'the Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUNG MANCHESTER

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, 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. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative 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 Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 and 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 ISAs (UK) will always detect a material misstatement when 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 taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUNG MANCHESTER

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Crowe UK LLP

Statutory Auditor

3rd Floor
The Lexicon
Mount Street
Manchester
M2 5NT

Date: 27th January 2022

Crowe UK LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds: Unrestricted Funds £	Unrestricted Funds: Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	2	27,324	-	313,850	341,174	37,554
Charitable activities	3	206,367	-	2,263,848	2,470,214	3,017,808
Total Income		**233,691**		**2,577,698**	**2,811,388**	**3,055,362**
Expenditure on:						
Grants awarded	4	-	-	2,573,211	2,573,211	3,098,853
Direct costs	5	155,655	-	85,309	240,964	235,693
Support costs	5	120,717	-	5,366	126,083	147,386
Total expenditure		**276,372**	**-**	**2,663,886**	**2,940,258**	**3,481,931**
Net income/(expenditure)		**(42,681)**	**-**	**(86,189)**	**(128,870)**	**(426,569)**
Transfer between funds		50,654	(28,439)	(22,216)	-	-
Net movement in funds		**7,973**	**(28,439)**	**(108,404)**	**(128,870)**	**(426,569)**
Total funds brought forward at 1 April 2020	14	**72,027**	**127,000**	**1,128,845**	**1,327,872**	**1,754,441**
Total funds carried forward at 31 March 2021	14	**80,000**	**98,561**	**1,020,441**	**1,199,002**	**1,327,872**

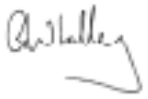
The notes on pages 25 to 41 form part of these financial statements.

BALANCE SHEET
Registered number 1166873
AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets:					
Tangible assets	10				-
Current assets:					
Debtors	11	179,286		451,814	
Cash at bank and in hand		2,396,992		1,031,142	
		2,576,288		1,482,956	
Creditors:					
Amounts falling due within one year	12	(1,377,276)		(155,084)	
Net current assets			1,199,002		1,327,872
Total assets less current liabilities			1,199,002		1,327,872
Funds					
Unrestricted funds	14		80,000		72,027
Designated funds	14		98,561		127,000
Restricted funds	14		1,020,441		1,128,845
Total funds			1,199,002		1,327,872

The Trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 19 January 2022 and signed on their behalf by:



The notes on pages 25 to 41 form part of these financial statements.

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	(a)	1,365,850	(247,552)
Cash flows from investing activities:			
purchase of tangible fixed assets			-
Change in cash and cash equivalents in the year		1,365,850	(247,553)
Cash and cash equivalents at the beginning of the year		1,031,142	1,278,694
Cash and cash equivalents carried forward at 31 March 2020	(b)	2,396,992	1,031,142

Note (a)
Reconciliation of net income/(expenditure) to net cash flows from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	(128,870)	(426,569)
Adjusted for:		
Depreciation	-	3,274
(Increase)/decrease in debtors	272,529	94,652
Increase/(decrease) in creditors	1,222,191	81,090
Net cash provided by operating activities	1,365,850	(247,552)

Note (b)
Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	2,396,992	1,031,142

The charity did not hold any overdraft or loan facilities nor finance lease obligations at the start or during the period covered by these accounts or in the previous accounting period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Young Manchester meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 General information

The charity is a Charitable Incorporated Organisation (CIO) and is registered in England and Wales. The charity number is 1166873. The members of the company are the Trustees named on page 1. The principal office is 129 Deansgate, Centurion House, Manchester M3 3WR.

The purpose of the CIO is to act as a resource for young people aged 5-19 (25 for young people with additional needs) living in Manchester by making grants to charities and not-for-profit organisations which improve the lives of young people and meet the charity's objectives.

1.3 Going concern

The Trustees have closely assessed the impact of Covid-19 on Young Manchester's ability to continue as a going concern and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future.

It is the view of the trustees that Young Manchester is well placed to secure further income, develop new programmes of work and continue to deliver our core work beyond March 2022.

The budget proposed for 2022/23 reduces our costs, and alongside modest levels of income generation will see the charity in good financial health until at least Summer 2023.

For these reasons, they continue to adopt the going concern basis in preparing the financial statements and do not consider there to be a material uncertainty in relation to going concern.

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

Donated goods are recognised at their fair value in stock at the time of receipt and then recognised as expenditure when distributed to beneficiaries.

On receipt, donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent

economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

The Trustees may set aside funds as being designated for particular purposes. These funds are shown as designated funds within the reserves.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.13 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessees are charged to the Statement of Financial Activities as incurred.

1.14 Critical accounting judgements and key sources of estimation uncertainty

In the application of the entity's accounting policies which are described on pages 21 to 24, the Trustees are required to make judgments, estimates, assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year

2. DONATIONS AND LEGACIES INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Grants				-	-	-
Donations	1,000		1,000	1,000	-	1,000
Donations in Kind	27,324	312,850	340,174	29,697	6,857	36,554
	28,324	**312,850**	**341,174**	**30,697**	**6,857**	**37,554**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

3. CHARITABLE ACTIVITIES INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Grants:						
Manchester City Council – Youth & Play Fund		1,250,000	1,250,000		1,250,000	1,250,000
Manchester City Council – Strategic Leadership		90,000	90,000		90,000	90,000
Manchester City Council – Holiday Play Schemes		100,000	100,000		100,000	100,000
Kelloggs – Holiday Play Scheme		5,000	5,000		-	-
Big Lottery Fund (#iwill) – Youth & Play Fund		250,000	250,000		750,000	750,000
Curious Minds – Youth and Play Fund 20-22		90,000	90,000		45,000	45,000
Wythenshawe Community Housing Group – Youth & Play		-	-		40,000	40,000
One Manchester – Youth & Play Fund		-	-		40,000	40,000
NHS Manchester CCG – Thrive Grant		-	-		250,000	250,000
Manchester City Council- Strengthening Universal Services Fund (SEND)		127,000	127,000		55,500	55,500
Manchester City Council – Keeping Children and Young People Safe Fund		182,000	182,000		135,000	135,000
Manchester City Council – Outdoor Learning and Adventurous Activities Fund		-	-		20,000	20,000
Our Manchester Investment Fund		-	-		34,058	34,058
Manchester City Council – Partnerships Funding		-	-		20,000	20,000
Manchester University NHS Foundation Trust – Thrive Young Person Engagement		-	-		22,000	22,000
Manchester City Council – Creative Engagement Partnership		40,000	40,000		-	-
Curious Minds – Creative Engagement Partnership		10,000	10,000		-	-
Greater Manchester Combined Authority – Enhancing Delivery		20,000	20,000		-	-
Manchester City Council – Holiday Activities and Food		74,744	74,744		-	-
The Prince's Trust – Digital People		25,104	25,104		-	-
Commissioning Income	150,000			150,000	-	150,000
Administration Income	56,367			16,250	-	16,250
	206,367	**2,263,848**	**2,470,214**	**209,003**	**1,990,613**	**2,199,616**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. GRANTS AWARDED

	Restricted Funds £	Total 2021 £	Restricted Funds £	Total 2020 £
42nd Street	63,340	63,340	55,000	55,000
4CT	273,889	273,889	434,034	434,034
Active Communities Network	3,468	3,468	-	-
All Saints Primary School	1,145	1,145	-	-
Armitage Primary School	1,145	1,145	-	-
Arts With Heart	-	-	1,615	1,615
Barlow Moor Community Association	97,608	97,608	118,442	118,442
Barlow Moor Primary School	687	687	-	-
Barnardos	13,480	13,480	28,481	28,481
Benchill Community Centre	8,500	8,500	9,905	9,905
Billy and Andy's Music School	3,945	3,945	-	-
Birchfields Primary School	1,832	1,832	-	
Breakthrough UK	687	687	-	
Bridgelea School	-	-	4,560	4,560
Brighter Sounds	14,889	14,889	13,394	13,394
Brook Young People	14,946	14,946	-	
Burnage Academy School	6,870	6,870	-	
Cedar Mount Academy	-	-	4,884	4,884
Centre for Youth Impact	6,678	6,678	-	-
Chatterbox	13,740	13,740	-	
CHS South School	7,099	7,099	-	
City in the Community Foundation	10,560	10,560	5,000	5,000
Citywise	2,290	2,290	-	
Collyhurst and Moston ABC	-	-	2,000	2,000
Communities For All	11,450	11,450	6,690	6,690
Communities on Solid Ground	31,373	31,373	17,625	17,625
Community Arts North West	2,632	2,632	-	
Community Minded Limited	-	-	-	-
Contact	19,325	19,325	-	
Co-Op Academy School	13,053	13,053	-	
E-Act Academy	229	229	-	
Emerge	-	-	2,858	2,858
Empowerment People	5,000	5,000	-	
Ethnic Health Forum	4,580	4,580	-	
EY Foundation	1,078	1,078	-	
Faithlife Centre	9,160	9,160	-	
GIFT	6,870	6,870	-	
Gligan Fitness	229	229	-	
GM Coalition of Disabled People	9,660	9,660	32,930	32,930
GM Youth Network	73,075	73,075	198,669	198,669
Great Places Housing Group	229	229	-	-
Greater Manchester Combined Authority	5,000	5,000	-	
Greater Manchester Poverty Action	-	-	16,580	16,580
Greenwich Leisure Limited	9,000	9,000	-	
Groundwork MSSTT	52,279	52,279	108,000	108,000
Growth Company	14,885	14,885	-	
Hideaway	600	600	-	
Total Carried Forward	816,505	816,505	1,060,667	1,060,607

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

GRANTS AWARDED (continued)

	Restricted Funds £	Total 2021 £	Restricted Funds £	Total 2020 £
Total brought forward	816,505	816,505	1,060,667	1,060,607
Highway Hope	11,450	11,450		
HIVE Digimakers	21,860	21,860		
Holy Trinity	14,230	14,230		
HOME	51,249	51,249	75,000	75,000
Inside Track Employment	13,740	13,740		
Justlife	4,580	4,580		
Ladybarn Community Centre	1,695	1,695		
Lalley Cebtre	2,290	2,290		
Levenshulme High School	-	-	5,000	5,000
Levenshulme Youth Project	10,312	10,312	5,402	5,402
Libraries, Galleries and Culture, MCC	-	-	4,000	4,000
M13 Youth Project	159,764	159,764	206,250	206,250
Mad Theatre	1,693	1,693	4,750	4,750
Making Education a Priority	5,954	5,954		
Manchester Active	2,290	2,290		
Manchester Carers Centre	458	458		
Manchester Carers Forum	2,290	2,290		
Manchester City Council	1,296	1,296		
Manchester Communications	18,750	18,750	6,250	6,250
Manchester Deaf Centre	16,924	16,924	5,000	5,000
Manchester Enterprise Academy	2,290	2,290		
Manchester Mind	687	687	9,000	9,000
Manchester Sanctuary	3,435	3,435		
Manchester United Foundation	3,829	3,829		
Manchester Young Lives	148,921	148,921	664,102	664,102
Manchester Youth Zone	311,760	311,760	186,400	186,400
MEaP Academy Community Education Centre	360	360		
Millenium Powerhouse	95,454	95,454		
Motiv8	3,435	3,435		
Music Stuff	15,000	15,000	21,425	21,425
Nacro	50,000	50,000	53,650	53,650
Newton Poetry Group	3,435	3,435		
N-Gage	55,088	55,088	104,100	104,100
North City Nomads	2,290	2,290		
North Manchester Black Forum	2,290	2,290		
Nurturing Foundations	2,275	2,275		
Odd Arts	17,202	17,202	2,500	2,500
OMYOP	59,924	59,924		
One Manchester	49,310	49,310		
Outward Bound	-	-	2,223	2,223
Positive Steps Programme	458	458		
Power 2 (Teens & Toddlers)	-	-	163,500	163,500
Rainbow Haven	687	687		
Rainbow Surprise	5,725	5,725	7,974	7,974
Total Carried Forward	1,991,185	1,991,185	2,587,193	2,587,193

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

GRANTS AWARDED (continued)

	Restricted Funds £	Total 2021 £	Restricted Funds £	Total 2020 £
Total brought forward	1,991,185	1,991,185	2,587,193	2,587,193
RAPAR	11,450	11,450	-	-
Reclaim	39,435	39,435	20,000	20,000
Reform Radio	480	480	8,000	8,000
Refugees and Mentors	1,385	1,385		-
Rethink Rebuild Society	229	229		-
SENDCode CIC	7,080	7,080	5,000	5,000
Simply Cycling	4,200	4,200	6,000	6,000
Sow The City	15,000	15,000		
St John's Ormside	-	-	4,600	4,600
St Matthews RC	229	229		
Start Point	11,450	11,450		
Stepping Stone	11,450	11,450		
Stirling Centre	4,580	4,580		
Street League	13,405	13,405	13,405	13,405
The Anson Cabin Project	4,323	4,323	10,000	10,000
The CofE Childrens Society	13,198	13,198	13,198	13,198
The Conservation Volunteers	-	-	2,423	2,423
The Edge	-	-	5,000	5,000
The Proud Trust	92,853	92,853	72,153	72,153
The Therapy Hub	6,870	6,870		
Thrive Manchester	2,500	2,500		
The TLM Centre	-	-	3,433	3,433
Uprising	-	-	15,000	15,000
Venture Arts	8,300	8,300		
Wai Lin Society	5,658	5,658	-	-
Whalley Range Youth Alliance	37,016	37,016	73,900	73,900
Whitemoss Youth Club	4,580	4,580		
William Hulme Grammar School	2,290	2,290		
Winning Hearths and Mind	4,580	4,580		
Women's Voice	687	687		
Wythenshawe Community Housing Grp	212,366	212,366	203,162	203,162
Wythenshawe Community Initiative	7,037	7,037	10,000	10,000
Wythenshawe Forum Trust	300	300		
YES Manchester	4,580	4,580		
YPAC	838	838	2,499	2,499
Z-Arts	16,946	16,946	9,123	9,123
Small training grants	4,587	4,587	3,693	3,693
Small event grants	-	-	19,279	19,279
Innovation and Development	-	-	11,792	11,792
Leadership Training	17,544	17,544		
CISCO in Kind contribution to digital people	14,600	14,600		
	2,573,211	**2,573,211**	**3,098,853**	**3,098,853**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Direct costs:						
Staff salaries and on costs	154,237	54,164	208,401	113,429	50,944	164,373
Recruitment	-	-	-	-	276	276
Marketing and events	1,018	4,414	5,432	-	6,239	6,239
Sponsorships	400	-	400	-	2,065	2,065
Consultancy		5,350	5,350	-	4,800	4,800
Academic evaluation		14,800	14,800	-	44,000	44,000
Database costs		5,664	5,664	-	5,664	5,664
New internal activities		-	-	-	3,276	3,276
Consultancy costs		-	-	-	5,000	5,000
Ambassador Programme		917	917	-	-	-
Total direct costs	**155,655**	**85,309**	**240,964**	**113,429**	**122,264**	**235,693**
Support costs:						
Staff salaries and on costs	64,675	176	64,851	44,265	14,827	59,092
Office space/premises	34,140	-	34,140	33,463	-	33,463
Office running costs	7,716	-	7,716	11,509	-	11,509
Administration expenses	1,799	1,671	3,470	2,161	-	2,161
Travel and subsistence	646	-	646	4,607		4,607
Training	(233)	1,791	1,558	-	6,242	6,242
Insurance	3,586	-	3,586	3,049	-	3,049
Digital communication	251	-	251		1,905	1,905
Professional fees	2,700	-	2,700	2,845	6,857	9,702
Governance	4,795	-	4,795	6,005		6,005
Marketing	-	1,728	1,728		4,468	4,468
Irrecoverable VAT	642	-	642	1,909		1,908
Depreciation	-	-	-		3,274	3,274
Total support costs	**120,717**	**5,366**	**126,083**	**109,813**	**37,573**	**147,385**
Overall expenditure	**276,372**	**90,675**	**367,047**	**223,242**	**159,837**	**383,078**

Governance costs above consists of auditors remuneration £4,795 (2020: £6,005).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2021

6. EXPENDITURE

	2021 £	2020 £
Expenditure includes:		
Depreciation – owned assets	-	3,274
Auditors' remuneration – for audit	4,795	6,005
For other services	150	-
	4,945	**9,279**

7. TRUSTEES

None of the trustees, nor persons connected with them, received any remuneration or other material benefits from the charity or any connected organisation.

8. STAFF NUMBERS AND REMUNERATION

	2021 £	2020 £
Total Staff Costs:		
Wages and salaries	245,118	199,525
Employer's national insurance costs	19,235	15,799
Employer's pension costs	8,900	8,141
	273,253	**223,465**

The average number of persons employed by the charity during the year was as follows:

	2021	2020
Commissioning and partnerships	7	5
Administration and support	2	3
	9	**8**

Key management personnel consist of the Director, the Head of Partnerships and the Head of Finance. Total remuneration for key management personnel in the year was £146,816 (2020: £141,998).

The number of employees whose emoluments amounted to more than £60,000 during the year was as follows:

	2021	2020
£60,001 - £70,000	1	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. ANALAYSIS OF TOTAL RESOURCES EXPENDED

MARCH 2021

	Staff Costs	Other	Depreciation	2021
	£	£	£	£
Grants awarded		2,573,211	-	2,573,211
Charitable activities:				
Direct costs	208,402	32,562	-	240,964
Support costs	64,850	61,233	-	126,083
Total resources expended	**273,253**	**2,667,006**		**2,940,258**

MARCH 2020

	Staff Costs	Other	Depreciation	2020
	£	£	£	£
Grants awarded	-	3,098,853	-	3,098,853
Charitable activities:				
Direct costs	164,374	71,319		235,693
Support costs	59,092	85,019	3,274	147,385
Total resources expended	**223,465**	**3,255,191**	**3,274**	**3,481,931**

10. TANGIBLE FIXED ASSETS

	Furniture and Equipment	Total
	£	£
Cost:		
At 1 April 2020	5,894	5,894
Additions	-	-
At 31 March 2021	5,894	5,894
Depreciation:		
At 1 April 2020	5,894	5,894
Charge for the year	-	-
At 31 March 2021	5,894	5,894
Net book value:		
At 31 March 2021	-	-
At 31 March 2020	-	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. DEBTORS

	2021 £	2020 £
Debtors	101,000	448,495
Prepayments and accrued income	78,285	3,319
	179,285	**451,815**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	7,276	7,778
Tax and National Insurance	22,885	15,144
Other creditors	1,266,446	65,243
Accruals	80,670	66,920
	1,377,276	**155,084**

13. DEFERRED INCOME

	At 1 April 2020 £	Deferred £	Released £	At 31 March 2021 £
Deferred income	65,000	81,272	(65,000)	81,272

Deferred income relates to income received from Manchester Health and Care Commission relating to our strategic partnership which had not met the criteria for recognition at 31st March 2021. This balance is included in other creditors.

14. OPERATING LEASE COMMITMENTS

At 31 March 2021 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2021 Office Space £	2020 Office Space £
Within 1 year	4,200	1,750
	4,200	**1,750**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

15. STATEMENT OF FUNDS

	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Unrestricted Funds	72,027	233,691	276,372	50,654	80,000
Designated Funds	127,000	-	-	(28,439)	98,561
Restricted Funds:					
Seed Funding	288,945	-	52,296	(60,524)	176,125
#iwill Fund	308,526	1,570,000	1,435,860	-	419,140
Playschemes	-	105,000	88,421	-	16,579
Strategic Leadership	20,392	110,000	112,516	-	17,876
Thrive	413,886	-	234,973	-	178,913
Positive Engagement Programme	12,003		5,000	(7,003)	-
SEND	12,307	127,000	99,115	-	40,191
The Adventure Fund	2,275	-	2,275	-	-
The GROW Fund	8,515			(8,515)	-
Keeping Children & Young People Safe	1,899	182,000	190,902	7003	-
Our Manchester	18,097	-	15,869	(2,229)	-
Thrive Engagement Programme	22,000	-	-	-	22,000
Partnerships Funding	20,000	-	-	-	20,000
Creative Engagement Partnership	-	50,000	47,981	2,389	4,408
Equality, Diversity and Inclusion	-	-	550	70,189	69,639
Violence Reduction Fund	-	20,000	-	-	20,000
Holiday Activity and Food Fund	-	74,744	45,326	-	29,418
Digital Futures Fund	-	25,104	19,219	-	5,885
Young Peoples Foundation Grant	-	1,000	734	-	266
Donations in Kind	-	312,850	312,850	-	-
	1,327,872	**2,811,388**	**2,940,258**	**-**	**1,199,002**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Purpose of Restricted Funds

Seed Funding
This is funding provided to support Young Manchester to work towards achieving its charitable objectives via a number of areas, for example, business development and continuity, digital communications, match funding to attract new investment opportunities, marketing and events.

#iwill Fund
This funds youth and play with social action, delivered by neighbourhood and city wide Voluntary and Community Sector (VCS) partners to ensure children and young people aged 5-19 (up to 25 for care leavers and those with additional needs) have sufficient good quality access to youth and play services in their local areas and where the needs are greatest.

Playschemes
This fund complements the all year round play offer in Manchester. The funding aims to enable open access play activities, primarily over the summer and Easter holidays, with particular focus on: addressing gaps in provision; increasing the numbers of disabled children accessing universal play services; and increasing children's opportunities to play outdoors. This is achieved through the delivery of play activities from the Voluntary and Community Sector in Manchester.

Strategic Leadership
This fund is used to support organisations who want to improve their strategic leadership – which will result in significant positive change at a local level.

Thrive
The purpose of the Thrive fund is to improve the mental health and wellbeing of children and young people with emotional health and wellbeing, mental health, learning disability and neuro disability challenges.

Positive Engagement Programme
The purpose of this fund is to engage young people in positive activities in their own environment and on their own terms, with the wider purpose of contributing to the reduction of youth ASB in key areas of the city and to enable young people to progress in to quality mainstream services, ensuring a sustained impact.

SEND
The purpose of this fund is to support pilot projects which demonstrate enhancement to the current provision/service to better accommodate children and young people with SEND to build confidence, reduce anxiety and increase independence. This is hoped to be achieved by: improving access to universal provision for SEND children and young people; increasing attendance of children and young people with SEND in universal provision; improving inclusivity of universal provision to support children and young people.

Adventure Fund
Along with the playschemes, this fund also complements the all year round play offer in Manchester. The funding aims to provide outdoor learning and adventurous activity opportunities for young people aged 8 – 19 years (up to 25 for those young people with a disability) primarily over the summer holidays. The funding aims to build resilience and a sense of adventure among children and young people

Keeping Children and Young People Safe
This fund is used to explore and evidence approaches to tackling violence which impacts on young people, including the development and enhancement of current youth and play work practice. The fund works towards the development of a city-wide strategy and theory of change.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Our Manchester
Funding to pay for payroll and training costs of an associate from the 2027 programme.
2027 is a paid training programme that prepares brilliant professionals from working class backgrounds for decision making roles in the grant-giving sector.

Thrive Engagement Programme
The objective of this programme is to ensure that the voices and lived experiences of children and young people inform the development and delivery of the Thrive model in Manchester.

Partnerships Fund
The purpose of this fund is to strengthen partnership working in the youth and play sector in Manchester.

Creative Engagement Partnership
The Creative Engagement Partnership for Young People had the purpose of bringing together organisations providing outstanding opportunities for children and young people in Manchester through youth work, play, arts, culture, heritage and sport during the COVID-19 pandemic. The partnership is focused on addressing three core challenges for the youth sector: safety of young people, business continuity and business transformation.

Equality, Diversity and Inclusion Fund
This fund will be used in a number of ways in order to address the challenges which many children and young people face due to the barriers to their success which are based on deep-seated, structural inequality including racial injustice.

Violence Reduction Fund
The objectives of this fund is to invest in enhancing delivery for children and young people in Hulme, Moss Side and Rusholme. The work will specifically seek to: increase engagement by young people in conversations which explore their aspirations, skills and talents; increase the confidence of young people in having a say in the issues that affect and influence the decisions made about services in their community; increase mutual trust between young people and local service providers.

Holiday Activity and Food Fund
Alongside the universal playschemes funding, the purpose of the holiday activities and food fund is to tackle holiday hunger for children and young people in Manchester during school holidays through the provision of food and enriching activities. This funding is specifically aimed at reaching children accessing benefits relating to free school meals.

Digital Futures Fund
The purpose of this fund is to meet the ongoing need for digital skills among young people in Greater Manchester which has been exacerbated by the Covid-19 pandemic. A new model of human-centred training to equip young people who most need employment opportunities with the most in-demand digital skills, including software development, network engineering, cloud and cyber.

Young Peoples Foundations Grant
A grant awarded by the YPF Trust to be used on staff training, development and support in response to the added pressure created by the Covid-19 pandemic.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

16. SUMMARY OF FUNDS

	Brought Forward 1 April 2020 £	Income £	Expenditure £	Transfers £	Carried Forward 31 March 2021 £
Unrestricted Funds	72,027	233,691	276,372	50,654	80,000
Designated Funds	127,000	-	-	(28,439)	98,561
Restricted Funds:	1,128,844	2,577,698	2,663,886	(22,216)	1,020,440
Total Funds	**1,327,872**	**2,811,388**	**2,940,258**	**-**	**1,199,002**

	Brought Forward 1 April 2019 £	Income £	Expenditure £	Transfers £	Carried Forward 31 March 2020 £
Unrestricted Funds	166,319	196,947	223,241	(67,997)	72,027
Designated Funds	59,003	-	-	67,997	127,000
Restricted Funds:	1,529,119	2,858,415	3,258,690	-	1,128,844
Total Funds	**1,754,441**	**3,055,362**	**3,481,931**	**-**	**1,327,872**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets	Net Assets	Net Liabilities	Total
	£	£	£	£
Unrestricted funds	-	108,795	28,795	80,000
Designated funds	-	98,561	-	98,561
Restricted funds	-	2,368,921	1,348,481	1,020,440
	-	**2,576,278**	**1,377,276**	**1,199,002**

18. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £8,899.91 (2020: £8,140.72). There were no contributions payable at the year end.

19. RELATED PARTY TRANSACTIONS

The charity enjoys a close working relationship with the following entities through existing and former trustees. The nature of the relationships are as follows:

Bruntwood
Chris Oglesby is the CEO of Bruntwood and a was a trustee on the Young Manchester board until 19 November 2020. Kate Vokes is a Non Executive Director at Bruntwood and is a current trustee on the Young Manchester board.
Bruntwood have gifted the office space at Centurion House to Young Manchester, including phone and internet. All board meeting rooms are also provided free of charge.

All income noted from Bruntwood is treated as donations in kind. In the year, gifted office space provided by Bruntwood amounted to a market value of £27,324.

Manchester City Council (MCC)
Angela Harrington is a trustee for Young Manchester and also works for MCC as Head of Work and Skills. Councillor Rahman is the Executive Member for Schools, Culture and Leisure for MCC and is also a trustee for Young Manchester.

In the year ending March 2021, MCC provided the following funding to Young Manchester:

- £150k for the commissioning of the Youth and Play fund in Manchester
- £127k for SEND funding
- £13.2k administration fee for managing the SEND funding
- £40k grant for the Creative Engagement Partnership
- £74.7k for the 'holiday activities and food' fund
- £182k grant for the 'keeping children and young people safe' fund
- £18.2k administration fee for managing the 'keeping children and young people safe' fund
- £1.44m grant relating to the youth and play fund

MCC have also entered into a second contract with Young Manchester for the commissioning of Youth and Play in Manchester, for which the charity will receive £150k in the year ended 31 March 2022 in management fees.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

MCC have committed to providing grant funding to Young Manchester of £1.44m for year ended 31 March 2022.

Home
Councillor Rahman is a trustee at HOME (Greater Manchester Arts Centre Limited) and is also a trustee for Young Manchester.
During the year to March 2021, Young Manchester awarded grants totalling £51,249 to HOME.

42nd Street
Simone Finegan is a trustee of Young Manchester, and is also Chief Executive of 42nd Street.
During the year to March 2021, Young Manchester awarded grants totalling £63,340 to 42nd Street.

Wythenshawe Community Housing Group (WCHG)
Sarah Klueter is a trustee (and Chair) of Young Manchester, and is also Assistant Director at WCHG.
During the year to March 2021, Young Manchester awarded grants totalling £212,366.07 to WCHG.