

Young Manchester

Annual report and financial statements

For the year ended 31 March 2022

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

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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.

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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 162A 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.

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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

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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.

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Trustees' annual report for the year ended 31 March 2022

(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.

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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.

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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.	<p>The charity has formed strong relationships with funders and have a proven track record for successful delivery.</p> <p>Fundraising strategy in place with multiple avenues and healthy pipeline,</p> <p>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</p>
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

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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

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

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

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.

Independent auditor's report to the Members of Young Manchester

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

Independent auditor's report to the Members of Young Manchester

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

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.

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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 trustees13 / 12 / 2022..... and signed on their behalf by:



George Whalley (Trustee)

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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

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.

Notes to the accounts for the year ended 31 March 2022 (continued)

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 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.

Notes to the accounts for the year ended 31 March 2022 (continued)

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.

Notes to the accounts for the year ended 31 March 2022 (continued)

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.

Notes to the accounts for the year ended 31 March 2022 (continued)

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

Notes to the accounts for the year ended 31 March 2022 (continued)

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) - Youth & Play Fund	-	410,964	410,964	-	-	-
Curious Minds - Youth & Play Fund	-	-	-	-	250,000	250,000
Manchester City Council - Strengthening Universal Services Fund (SEND)	-	-	-	-	90,000	90,000
Manchester City Council - Keeping Young People & Children Safe Fund	-	-	-	-	-	-
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

Notes to the accounts for the year ended 31 March 2022 (continued)

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
	<hr/> 3,150,137 <hr/>	<hr/> 2,940,258 <hr/>
Restricted expenditure	2,892,944	2,663,886
Unrestricted expenditure	257,193	276,372
	<hr/> 3,150,137 <hr/>	<hr/> 2,940,258 <hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

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

Young Manchester

Notes to the accounts for the year ended 31 March 2022 (continued)

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 Centre	-	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

Notes to the accounts for the year ended 31 March 2022 (continued)

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 Communications	-	18,750
Manchester Deaf Centre	20,000	16,924
Manchester Enterprise 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

Notes to the accounts for the year ended 31 March 2022 (continued)

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

Notes to the accounts for the year ended 31 March 2022 (continued)

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 Initiative	-	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
	<hr/>	<hr/>
Total grants awarded	2,745,732	2,572,133
	<hr/>	<hr/>

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
	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

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
	<hr/>	<hr/>
	263,451	273,323
	<hr/> <hr/>	<hr/> <hr/>
Allocated as follows:		
Charitable activities	222,307	208,402
Support costs	36,045	64,850
Governance costs	5,099	-
	<hr/>	<hr/>
	263,451	273,252
	<hr/> <hr/>	<hr/> <hr/>

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).

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	<u>1,749,572</u>

Notes to the accounts for the year ended 31 March 2022 (continued)

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 2021 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 WCHG (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
	<u>2,060,290</u>	<u>2,133,744</u>

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.

Notes to the accounts for the year ended 31 March 2022 (continued)

12 Fixed assets: tangible assets

	Office equipment £	Total £
Cost		
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	-	-
<i>At 31 March 2021</i>	-	-

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

Notes to the accounts for the year ended 31 March 2022 (continued)

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)
	<hr/>	<hr/>
Deferred grant carried forward	-	81,272
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2022 (continued)

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 Playschemes	-	7,000	-	-	7,000
Strategic Leadership	16,579	100,000	(109,299)	-	7,280
Strategic Partnership	-	13,500	(1,673)	-	-
Thrive	17,876	-	(126,559)	-	11,827
SEND	178,913	-	(126,559)	-	52,354
Thrive Engagement Programme	-	149,000	(161,506)	-	-
Partnerships Funding	22,000	-	-	-	-
Creative Engagement Partnerships	20,000	-	(6,000)	(7,000)	7,000
Equality, Diversity Inclusion	-	-	(51)	-	-
Violence Reduction Fund	69,639	-	(49,788)	-	19,851
Holiday Activity & Food Fund	20,000	-	(20,000)	-	-
Digital Futures	29,418	(6,674)	(22,744)	-	-
Young People's Foundation	5,885	262,457	(262,971)	-	5,371
Innovation and Development	266	-	-	-	-
	-	-	76	-	76
Total	980,249	3,035,447	(2,892,944)	(22,000)	1,100,752

Notes to the accounts for the year ended 31 March 2022 (continued)

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 Thrive Engagement Programme	18,097	-	(15,869)	(2,228)	-
Partnerships Funding	22,000	-	-	-	22,000
Creative Engagement Partnerships	20,000	-	-	-	-
Equality, Diversity Inclusion	-	-	-	-	20,000
Violence Reduction Fund	-	50,000	(47,981)	2,389	-
Holiday Activity & Food Fund	-	-	(550)	70,189	69,639
Digital Futures	-	20,000	-	-	20,000
Young People's Foundation	-	74,744	(45,326)	-	29,418
Donations in Kind	-	25,104	(19,219)	-	5,885
	-	1,000	(734)	-	266
	-	312,850	(312,850)	-	-
Total	1,128,845	2,577,698	(2,687,413)	1,311	1,020,441

Notes to the accounts for the year ended 31 March 2022 (continued)

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.

Notes to the accounts for the year ended 31 March 2022 (continued)

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.

Notes to the accounts for the year ended 31 March 2022 (continued)

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)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	178,561	288,392	(257,193)	22,000	231,760
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	199,027	233,691	(276,372)	22,215	178,561
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**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

Notes to the accounts for the year ended 31 March 2022 (continued)

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
<i>Comparative period</i>				
	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.

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