



Young Manchester

Annual report and financial statements

For the year ended 31 March 2025

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

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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.

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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 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 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.

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

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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.

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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.

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(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
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Failure to secure ongoing unrestricted funding to cover operational costs.	<p>The charity has formed strong relationships with funders and has a proven track record for successful delivery.</p> <p>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.</p> <p>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.</p>
Loss of key staff	<p>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.</p> <p>Wellbeing focus of organisation implemented through line management support and culture management.</p>
Cash Flow insufficient or Cash flow information too unpredictable to cover/have confidence in meeting monthly running costs	<p>The charity established a good Cash Flow review system.</p> <p>We are maximising efforts to secure upfront payments towards core costs and advance payments of any future contracts.</p>

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

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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

Young Manchester
Independent examiner's report to the trustees for the year ended 31 March 2025

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 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 Acthave 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

Young Manchester
Statement of Financial Activities
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2024 £</i>
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.

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.

22 / 01 / 2026

Approved by the trustees and signed on their behalf by:



Craig Barratt, Trustee

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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

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.

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.

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%
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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.

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.

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Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
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 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2024</i> £
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

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Notes to the accounts for the year ended 31 March 2025 (continued)

Income from charitable activities continued

	Unrestricted	Restricted	Total 2025	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2024</i>
	£	£	£	£	£	£
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	-		-			-
Manchester Fort	1,927		1,927			-
Total carried forward	32,519	815,450	847,969	137,544	657,603	795,147

Young Manchester

Notes to the accounts for the year ended 31 March 2025 (continued)

Income from charitable activities continued

	Unrestricted	Restricted	Total 2025	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2024</i>
	£	£	£	£	£	£
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

Notes to the accounts for the year ended 31 March 2025 (continued)

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
	<u>91,561</u>	<u>10,559</u>	<u>102,120</u>	<u>100,871</u>	<u>9,311</u>	<u>110,182</u>

Young Manchester

Notes to the accounts for the year ended 31 March 2025 (continued)

7	Grants awarded	2025	2024
	All grants were made to institutions, not individuals.		
	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

Notes to the accounts for the year ended 31 March 2025 (continued)

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
	<hr/>	<hr/>
Total grants awarded	409,034	638,978
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2025 (continued)

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
	<hr/>	<hr/>
	223,662	244,626
	<hr/> <hr/>	<hr/> <hr/>
Allocated as follows:		
Charitable activities	193,081	228,053
Support costs	20,472	9,822
Governance costs	10,109	6,751
	<hr/>	<hr/>
	223,662	244,626
	<hr/> <hr/>	<hr/> <hr/>

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).

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
	<u>260,329</u>	<u>323,249</u>

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

Notes to the accounts for the year ended 31 March 2025 (continued)

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
	<hr/>	<hr/>
	84,741	132,208
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	21,160	109,892
	<hr/>	<hr/>

Young Manchester

Notes to the accounts for the year ended 31 March 2025 (continued)

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

Notes to the accounts for the year ended 31 March 2025 (continued)

Analysis of movements in restricted funds continued

Comparative period

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

Notes to the accounts for the year ended 31 March 2025 (continued)

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.

Young Manchester

Notes to the accounts for the year ended 31 March 2025 (continued)

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.

Notes to the accounts for the year ended 31 March 2025 (continued)

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	154,388	59,744	(165,476)	16,073	64,729
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	188,681	137,544	(171,837)	-	154,388
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

Notes to the accounts for the year ended 31 March 2025 (continued)

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
<i>Comparative period</i>				
	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)