

LEVENSHULME YOUTH PROJECT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2022

**REGISTERED CHARITY NO 1175093
COMPANY NO. CEO11561**

LEVENSHULME YOUTH PROJECT

FOR THE YEAR ENDED 31ST MARCH 2022

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LEVENSHULME YOUTH PROJECT

Report of the trustees for the Period Ended 31st March 2022

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Reference and administrative information

Charity Name: Levenshulme Youth Project

Charity Number: 1175093

Charity Incorporated Organisation Number: CEO11561

Trustees

Hannah Peake	(Chair)
Paulina Janicka-Peachey	(Treasurer)
Ffion Evans	(Secretary)
Jon Aaron	(to 14/9/2021)
Thomas Oppe	(to 14/9/2021)

Principal Office

39 Milwain Road
Burnage, Manchester
M19 2PX

Independent Examiners

Community Accountancy Service Limited
The Grange, Pilgrim Drive
Beswick, Manchester
M11 3TQ

Bankers

Banco Santander
712-716 Wilmslow Road
Manchester
M20 6DQ

Objectives and activities

The purposes of the charity are:

- To act as a resource for children and young people up to the age of 25 living in Levenshulme and the neighbouring areas by providing information, advice, support and delivering activities as a means of:
- Supporting young people to develop their skills, capacities and capabilities to enable them to participate in society as independent and responsible individuals;
- Advancing personal, social, emotional, political and developmental education,

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- Raising aspirations,
- Providing recreational and leisure time activity in the interests of social welfare for children and young people who have need by reason of their youth, status, ethnicity, ability, or social and economic circumstances with a view to increasing their achievement of positive outcomes
- Encouraging self-respect, respect for others and the environment.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through the activities outlined under the objectives and activities section.

A review of our achievements and performance: How our activities delivered public benefit

During the year to 31 March 2022, the charity ("LYP") contacted and engaged with 223 children and young people (127 female, 96 male).

LYP met its aim of reaching a diverse range of young people from Levenshulme and the surrounding area (participants were primarily from the areas of Longsight, Levenshulme, Gorton and Burnage) and engaging them in meaningful activities through a variety of opportunities to interact with each other, the staff and the wider community.

As in previous years, LYP continued to offer a wide and varied programme, through four regular weekly groups, school holiday provision and trips and events. The programme created opportunities for young people to learn, live a healthier, more active life, meet new people, make new friends and, of course, have fun. The young people LYP work with have always expressed how important the project is in their lives and it has been a privilege to hearing about the skills they have learned and the confidence they have gained through participation in the project.

The year was a time of readjustment and uncertainty for everyone as Covid 19 restrictions were lifted and emerging economic and political developments impacted on the everyday lives of the young people and local community. Despite this, the staff team had a very busy and fulfilling year working with the project's partner agencies to deliver a dynamic and responsive programme and support young people.

13+ Provision - Fridays 6:00 - 8:00pm at Arcadia

The weekly sessions at Arcadia continued to be a busy and lively group with lots of fun, educational and engaging activities. Many of the young people who attend experience challenges with low confidence and self-esteem and activities are designed and delivered in ways that promote positive wellbeing and resilience alongside access to peer support. The group provides a safe and supportive space for young people to explore issues that impact them. It enables them to access youth provision with LYP staff and volunteers and in addition, it connects them to opportunities and new experiences.

During the year, the group spent a considerable amount of time exploring different aspects of healthy relationships. Curious Minds funding was used to work with professional artists on lyric writing and beat making. This work culminated in a musical performance alongside young people from the Anson Cabin and the M13 Youth Projects at the end of March.

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Club 95 – Wednesdays 6:00 -8:00 pm

LYP specialises in the provision of play and leisure opportunities for young people with additional needs aged 8 – 12 years. LYP believes in equality of opportunity for all, and based on this belief, continued to provide vibrant and energetic spaces for children and young people to play and take part in lots of activities and to connect with others of a similar age. Club 95 activities during the year included:

- arts and crafts
- cooking and baking
- sports and group games

‘Free play’ is encouraged in our setting as this provides children with the opportunity to explore their imagination, develop their own games, take risks and challenge themselves. LYP strives to create a positive and happy inclusive environment where everyone is valued, and achievements are celebrated. Northmoor Community Centre was used for indoor activities and Crowcroft Park for outdoor activities.

Using tools developed by the project in collaboration with 42nd Street, the sessions included ‘emotional check ins’ using an emojis and a well-being tool. LYP has also embedded the ‘Five Ways to Well-being’ into its work. This ensures that LYP provides a concrete foundation on which to develop its work and proactively deliver high quality mental health work.

‘Girls Groups’ - 4:00PM – 6:00pm Thursdays at Inspire

This group is for young women to get together with other young women, who they may not otherwise get to meet. It also encourages young women to try new experiences in a supportive way and means that individual young women get the chance to participate in group activities that they may usually feel unable to do for a variety of reasons e.g. social anxiety, school commitments, isolation etc. LYP continued to facilitate new experiences, which may take the girls outside of their comfort zones, but in a safe and supportive way. The sessions also included time for discussions on the different challenges and barriers that young women from around the world face in their daily lives and the creative solutions they have used to raise awareness and reduce fear around these issues.

During the year the group undertook a range of activities including:

- pottery
- radio broadcasting
- jewellery making,
- gardening
- meals out
- completing an AQA qualification in Climate Change.

The group also utilized City of Social Action funding to set up the LYP 10th Anniversary event. This involved planning, identifying freelance workers, booking the venue, organizing refreshments and inviting dignitaries, trustees and the general public. The event was huge success with over 100 people in attendance. All the workshops went really well and the young people received critical praise from the local MP, elected members and the general public.

Youth Forum – 4:00 – 6:00 pm Wednesdays

The Youth Forum continued to ensure the service LYP delivers is relevant and effective for local young people. Representatives from a whole range of different groups have contributed to the forum. LYP is very proud that members of the forum helped with the development of the Holiday Activity Fund (HAF) project and created a logo for the LYP action group. During the year the group rebranded itself as ‘Young People taking Action’ or ‘YPTA’ to clarify the purpose of YPTA within LYP. They also developed their leadership skills

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both on the HAF projects and on the LYP 10th Anniversary event. The next stage of their development will be to involve them in co-creating a theory of change for LYP.

Holiday Provision

As in previous years, LYP ran play-focused sessions 4 days a week during the Easter, May half term and Summer holidays. Whilst the Holiday Activity Fund is primarily aimed at children who access free school meals, the programme was open to and included support for other children and young people facing hardship as we recognize this is important for a geographical area impacted by high levels of economic disadvantage, obesity and deprivation.

The holiday activity sessions started and ended with a 'well-being check in' where young people were initially invited to use emojis to share with staff how they were feeling, and then, at the end of the day, considered how the sessions had helped them.

The project delivered a mixture of drama, games, sports and arts and crafts and the local park was used to deliver some of these activities outdoor. Highlights included daily quizzes, food tasting with exotic fruits, food bingo and sessions on the benefits of nutrition on sleep, study and exercise. The sessions also provided opportunities to exercise in a fun environment. The sessions provided daily nutritional activities in which young people were able to explore healthy eating and nutrition and consider how these impact on their lives.

This year the scheme included a trip to the Platt Fields Park in Manchester. Whilst there, young people visited the market garden. They were given an exclusive tour where they had opportunities to learn how grow a range of different fruit and vegetables.

Lunches for the sessions were provided by a local organisation who supplied daily packed lunches for each child that included a nutritious meal, drink and piece of fruit or yogurt.

The LYP HAF project enabled young people to:

- Eat more healthily (hot meals where possible)
- Be more active
- Take part in engaging and enriching activities
- Be safe and not isolated.
- Have greater knowledge of health and nutrition.
- Foster a readiness to learn
- Develop new friendships
- Spend time with people they wouldn't otherwise meet
- Try new foods.

During the sessions young people were asked what they would be doing if they were not at the HAF scheme. A significant number replied they would be playing on devices or watching TV/lpad/mobile game/ Xbox. Others replied they would be sleeping, at home or playing in the street or park. Others said that they would be bored. Most of the children interviewed said that they wanted the project to open longer or to do more trips.

Educational Visits and Trips

During the year, young people took part in numerous trips to attractions and parks around Manchester (and beyond). These included trips to:

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- The Centre for Alternative Technology
- The Football Museum
- Five Side Facility
- Cinema
- Grand Central (Swimming)
- Recording Studio
- Market-garden
- Eco Park

Young Leaders

Growing young leaders is an important part of LYP's work and older young people are encouraged to volunteer with the project. During the year, one of the young people who volunteered on LYP's holiday playscheme soon became a peer mentor/role model for the younger children in the group. As a result of volunteering with the project, the young leader's confidence, communication skills and decisions making have all improved. She is now leading on play sessions and contributing to the sessions on a wide range of issues, such as nutrition. She has learnt new skills and gained knowledge of, and experience in, youth work and is becoming a great youth work practitioner. She has begun training to become a panel member of the Central East Youth Bank.

What Young People say about LYP

"I love the staff they really work hard thank you."

"I learnt about growing things and keeping the environment clean."

"You guys are like family."

"This is where our good friends chill and gather."

"If I weren't here today I would be playing games online or sleeping."

What stakeholders say about LYP

"I just wanted to email to say thank you for our discussion on Tuesday when I was enquiring about one of our young people joining the Friday youth group at The Arcadia. Importantly I wanted to mention again that last Friday me and my colleague were helping our young person to start to explore the local area. We were advised by the receptionist at the Arcadia about the youth group and that the young people still socialising outside had just attended. We approached them to ask about it and I really want to acknowledge how friendly, polite, and welcoming they were to us and our young person. On first impressions, which really do count, they are an absolute credit to the youth group, yourself and your colleagues. I have worked with teenagers for many years myself and they really put our young person at ease, they were chatty and caring and have since supported him to spend social time with them so that he feels less isolated and can begin to make some friendships here, as he is completely new to the area and was understandably feeling really overwhelmed. Some of them talked to us about attending the youth group for years and how great you are as a mentor to them and how much they enjoy attending. I hope our young person starts to attend the youth group and gets involved with any projects and activities planned and we will fully support him with this. It is wonderful that young people living in a busy city have somewhere safe, fun and visible to go to and positive and understanding adult role models around them."

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"Fiona made me aware of the work you are doing over the summer at NCA. I would love to discuss how we could perhaps bring youth into the debate for our event in Crowcroft Park. As it is Our Year 2022 I am actively looking for collaborative projects and after meeting you feeling quite inspired to be honest!".

Key Partnerships

A6 Partnership

Last year was the fourth year of The A6 Partnership, the partnership comprising M13 Youth Project, as lead partner, LYP and Anson Cabin, which has delivered play and youth work with Young Manchester funding throughout 2018-22. M13 and Anson Cabin are well established in their respective communities and have a long history. We have valued the support and advice we have been given and have sought to embed systems and process which mirror these successful projects and are proud to work alongside them. At a recent celebration event, the strength of the partnership was clear to see in terms of the quality of the work delivered to children and young people, but also in terms of the working relationships between the staff. The partnership has worked with approximately 550 children and young people.

42nd Street

During the year LYP worked with 42nd Street on two separate projects. Part of this work involved the young Ambassadors leading on mental health and well-being sessions with young people who attend play sessions. This led to the development of the well-being measurement tool that we used on LYP's summer HAF project.

Arcadia

LYP continues to be a key player in helping to resolve 'anti-social' behaviour issues at Arcadia. In the previous year our input, working in partnership with Arcadia and Manchester Libraries, involved delivering a programme of detached work at the centre to help improve relationships with Arcadia staff and young people. We also engaged local PCSOs and the ASBAT Team in our thinking.

Groundwork Trust

LYP was introduced to the Groundwork's team in an on-line training session in November 2021. Since then, the Groundwork Trust have delivered accredited trained LYP's girls group resulting in them becoming Climate Change Ambassadors. LYP worked in partnership with the Groundwork Trust to build planters in Greenbank Park (with a community launch date set for September 2022) and participated in a joint trip to the Centre for Alternative Technology.

Work Highlights 2021-22

- Curious Minds Music Project
- Sex Relationships Education Project
- Fitness Sessions (Swimming + Gym)
- National Hate Crime week programme
- Halloween Party
- Christmas party
- Logo Design Project (Young People Taking Action)
- Questionnaires
- Youth participation in service design
- Making a Pop Video
- Creating a tool to measure well-being
- Visit to the Eco Centre
- Making planters for Greenbank Park.

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Financial review

Total income for the period was £77,369 and total expenditure was £71,645 leaving a surplus of £5,724. Reserves at the end of the period were £30,931 of which £12,185 were restricted reserves.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, will seek to keep excess available funds in an interest-bearing deposit account, when reserves permit.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £18,746 of which all is free reserves. The trustees aim to establish free reserves in unrestricted funds at a level that equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level would provide sufficient funds to respond to gaps in funding and ensure that support and governance costs are covered. The Charity's main source of income is grants. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

1. LYP will continue to seek and attract funding in order to be able to grow the team and enable it to be in the best position to respond to the needs of children and young people in the community.
2. LYP hopes to reach even more children and young people through its work, whilst remaining focused on engaging and consulting with them on all aspects of its delivery and designing programmes in partnership with them. The trustees believe this approach allows children and young people to build their capacity and develop skills for life, learning and work so that they are able to meet any future challenges they may face.
3. LYP will continue to develop and maintain effective strategic partnerships that will help it meet the needs of the children and young people it works with.

Structure, governance and management

The Charity is a registered charitable incorporated organisation and is constituted under a trust deed and registered on 11th October 2017.

Appointment of trustees

New trustees are appointed by a resolution passed at a properly convened meeting of the serving trustees and serve for two year/s after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three trustees with no more than twelve trustees due for re-appointment in any one year.

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At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the Project Manager.

Trustee induction and training

The Trustees sought guidance from the Charity Commission resources. New trustees are inducted into the organisation, sent regular update emails from local and national organisations and are directed to relevant websites and information.

Trustees responsibilities in relation to the financial statements

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 23rd August 2022 and signed on their behalf by:



Hannah Peake

Chair

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
LEVENSHULME YOUTH PROJECT
REGISTERED CHARITY NO. 1175093**

I report on the accounts of the charity, for the Year Ended 31ST March 2022 which are set out on pages 10 to 20.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the 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 you as 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.

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 have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or

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

Signed: E.L. Anderson

E.L. Anderson

Date: 23rd August 2022

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**
(including income & expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.22 Total Funds £	Year Ended 31.03.21 Total Funds £
INCOME FROM:					
Donations		2,269	-	2,269	268
Charitable Income	(2)	-	70,079	70,079	81,294
Income from Trading Activities	(3)	5,021	-	5,021	3,780
Other Income		-	-	-	-
TOTAL		7,290	70,079	77,369	85,342
EXPENDITURE ON:					
Charitable Activities	(4)	(1,990)	(69,655)	(71,645)	(67,162)
TOTAL		(1,990)	(69,655)	(71,645)	(67,162)
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR		5,300	424	5,724	18,180
Transfers between funds	(15)	-	-	-	-
Reconciliation of Funds					
Total Funds Brought Forward		13,446	11,761	25,207	7,027
Total Funds Carried Forward	(15)	18,746	12,185	30,931	25,207

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 20 form part of these accounts.

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BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	(9)	819	1,640
CURRENT ASSETS			
Stock	(11)	254	-
Debtors	(12)	9,542	1,771
Cash at Bank and in hand		<u>26,148</u>	<u>25,085</u>
		35,944	26,856
LIABILITIES:			
Amounts falling due within one year	(13)	<u>(5,832)</u>	<u>(3,289)</u>
NET CURRENT ASSETS		<u>30,112</u>	<u>23,567</u>
NET ASSETS		<u><u>30,931</u></u>	<u><u>25,207</u></u>

ACCUMULATED FUNDS

Unrestricted	(15)	18,746	13,446
Restricted	(15)	<u>12,185</u>	<u>11,761</u>
		<u><u>30,931</u></u>	<u><u>25,207</u></u>

Approved on behalf of the Trustees

Chair Hannah Peake

Treasurer Pauline Janicka-Peachey

Date: 23rd August 2022

The notes on pages 13 to 20 form part of these accounts.

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2022

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

	2022 £	2021 £
Net movement in funds	5,724	18,180
Add back depreciation	821	1,495
Decrease/(increase) in stock	(254)	-
Decrease/(increase) in debtors	(7,771)	6,943
Increase/(decrease) in creditors	2,543	(6,885)
Net cash used in operating activities	1,063	19,733
Cash flows from investment activities:		
Purchase of fixed assets	-	(2,459)
Net cash provided by investing activities	-	(2,459)
Increase/(decrease) in cash and cash equivalents during the year	1,063	17,274
Cash and cash equivalents brought forward	25,085	7,811
Cash and cash equivalents carried forward	26,148	25,085

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 8 restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in Note 5.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 4.

(h) Debtors

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

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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(i) Stock

Stock of activity materials is stated at the lower of cost and net realisable value.

(j) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computers 33.33% on cost

(k) 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.

(l) Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not currently registered for VAT.

(m) Pensions

The charity currently administers contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(n) Contingent liabilities

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

2 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Young Manchester	-	31,800	31,800
Young Manchester - Summer Playscheme	-	1,358	1,358
Manchester City Council HAF - Summer Playscheme	-	8,727	8,727
Young Manchester - COSA	-	4,091	4,091
Young Manchester - Curious Minds	-	8,785	8,785
Young Manchester - Easter Playscheme	-	2,103	2,103
UK Youth	-	11,479	11,479
GMP - Aris	-	987	987
Young Manchester - Covid Recovery Fund	-	749	749
	-	70,079	70,079
Previous Year	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Awards for All	-	9,460	9,460
Charities Aid Foundation	-	10,250	10,250
Young Manchester	-	31,108	31,108
Young Manchester - Summer Playscheme	-	4,464	4,464
Young Manchester - KCYPS	-	4,770	4,770
Young Manchester - Adventure Fund	-	1,617	1,617
We Love Manchester	-	5,610	5,610
We Love Manchester - Covid Response	-	1,708	1,708
MCC - Holiday Hunger	-	725	725
Great Places Housing	-	6,560	6,560
GMCA - Covid Support	-	3,772	3,772
One Manchester	-	1,250	1,250
	-	81,294	81,294

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

3 INCOME FROM TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Secondment Income	4,896	-	4,896	2,016
Fees - Easter bag packing	-	-	-	1,764
Attendance Fee	125	-	125	-
	<u>5,021</u>	<u>-</u>	<u>5,021</u>	<u>3,780</u>

4 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Employment Costs	1,914	49,683	51,597
DBS Checks	60	-	60
Hospitality	-	159	159
Volunteer Travel & Expenses	-	440	440
Staff Travel & Subsistence	-	190	190
Activities Costs & Materials	-	9,215	9,215
Publicity	-	144	144
Events	-	4,110	4,110
Room Hire	-	2,256	2,256
Support Costs	8	2,908	2,916
Governance Costs	8	550	558
	<u>1,990</u>	<u>69,655</u>	<u>71,645</u>

Previous Year	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Employment Costs	558	53,407	53,965
Employment Allowance	(2,453)	-	(2,453)
Freelance Workers	-	360	360
Volunteer Travel & Expenses	-	509	509
Staff Travel & Subsistence	-	80	80
Activities Costs & Materials	-	6,554	6,554
Publicity	-	144	144
Events	-	78	78
Room Hire	-	3,250	3,250
Support Costs	-	4,111	4,111
Governance Costs	-	564	564
	<u>(1,895)</u>	<u>69,057</u>	<u>67,162</u>

5 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	Basis of Apportionment	General Support £	Governance £	Total 2022 £
Premises Costs:				
Insurance	Facilities Used	430	-	430
Printing, Stationery & Postage	Facilities Used	28	-	28
Telephone & Broadband	Facilities Used	98	-	98
Minor Equipment & Software		30	-	30
Depreciation		821	-	821
Book-keeping, Admin & Payroll		1,509	-	1,509
Accountancy		-	558	558
		<u>2,916</u>	<u>558</u>	<u>3,474</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

5 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS cont...

Previous Year	Basis of Apportionment	General Support £	Governance £	Total 2021 £
Premises Costs:				
Insurance	<i>Facilities Used</i>	319	-	319
Printing, Stationery & Postage	<i>Facilities Used</i>	112	-	112
Telephone & Broadband	<i>Facilities Used</i>	166	-	166
Minor Equipment & Software		267	-	267
Depreciation		1,495	-	1,495
Book-keeping, Admin & Payroll		1,747	-	1,747
Bank Charges		5	-	5
Trustee Meetings		-	12	12
Accountancy		-	552	552
		<u>4,111</u>	<u>564</u>	<u>4,675</u>

6 STAFF COSTS

No employee earned £60,000 per annum or more.

The charity considers its key management personnel comprises the project manager and trustees.

Trustees have not been paid during the year. Key management costs including pension = £27,018, (2021 £26,761). The charity employed 7 people during the year.

	2022	2021
The average number of employees, expressed as full time equivalents was:		
Services	<u>2.5</u>	<u>3</u>
Staff Costs:	£	£
Wages and Salaries	49,533	51,902
Pension Costs	2,064	2,063
Social Security Costs	-	-
	<u>51,597</u>	<u>53,965</u>

7 INDEPENDENT EXAMINER FEES

	2022 £	2021 £
Independent examination fees	558	552
	<u>558</u>	<u>552</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

8 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable, during the period, to any trustee or to any persons known to be connected with any of them. No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

9 TANGIBLE FIXED ASSETS

	Computer Equipment £	Total £
COST		
At 1st April 2021	4,489	4,489
Additions	-	-
At 31 March 2022	4,489	4,489
DEPRECIATION		
At 1st April 2021	2,849	2,849
Charge for Year	821	821
At 31 March 2022	3,670	3,670
NET BOOK VALUE		
At 31 March 2022	819	819
At 31 March 2021	1,640	1,640

10 CAPITAL COMMITMENTS

	2022 £ nil	2021 £ nil
Contracted for but not provided		

11 STOCK

	£	£
Activity Materials	254	-

12 DEBTORS

	£	£
Other Debtors	9,542	1,771
	9,542	1,771
Restricted	9,534	-
Unrestricted	8	1,771
	9,542	1,771

13 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other Creditors	256	-
Other Taxes & Social Security Costs	368	-
Deferred Income	-	1,440
Accruals	5,208	1,849
	5,832	3,289
Restricted	5,824	1,849
Unrestricted	8	1,440
	5,832	3,289

14 DEFERRED INCOME

	2022 £	2021 £
Deferred income for 2021 comprises secondment fees in advance		
Deferred grant income brought forward	1,440	8,177
Released during the year	(1,440)	(8,177)
Deferred during the year	-	1,440
Deferred income carried forward	-	1,440

LEVENSHULME YOUTH PROJECT

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

15 MOVEMENT IN FUNDS OF THE CHARITY

	Balance 1st April 2021	Incoming	Transfer of Funds	Outgoing	Balance 31 March 2022
<i>Restricted Funds</i>	£	£	£	£	£
Groundwork	1,849	-	-	(1,849)	-
Awards for All	2,442	-	-	(2,442)	-
We Love Manchester	300	-	-	-	300
Great Places Housing	450	-	-	(450)	-
GMCA - Covid Support	706	-	-	(706)	-
Young Manchester	2,758	31,800	-	(28,722)	5,836
Young Mcr - KCYPS	1,639	-	-	(820)	819
Young Mcr - Summer Playscheme	-	1,358	-	(1,358)	-
Manchester City Council HAF	-	8,727	-	(7,278)	1,449
Young Mcr - Easter Playscheme	-	2,103	-	(2,103)	-
Young Mcr - Adventure	1,617	-	-	-	1,617
Young Mcr - COSA	-	4,091	-	(3,724)	367
Young Mcr - Curious Minds	-	8,785	-	(7,122)	1,663
UK Youth	-	11,479	-	(11,479)	-
GMP - Aris	-	987	-	(853)	134
Young Manchester - Covid Recovery	-	749	-	(749)	-
	11,761	70,079	-	(69,655)	12,185
<i>Unrestricted Funds</i>					
General	10,130	7,290	-	(1,990)	15,430
Designated Funds-Employment Contingency	3,316	-	-	-	3,316
	13,446	7,290	-	(1,990)	18,746
Total Funds	25,207	77,369	-	(71,645)	30,931

Details re 2022 funds:-

Groundwork
Awards for All
We Love Manchester
Great Places Housing
GMCA - Covid Support
One Manchester
Young Manchester
Young Mcr - KCYPS
Young Mcr - Playscheme
Young Mcr - Adventure
Young Mcr - COSA
Young Mcr - Curious Minds
UK Youth
GMP Aris
Young Manchester - Covid Recovery

Contribution towards:

~ towards a youth activities programme
~ towards general youth work activities
~ towards general youth work activities
~ towards play work
~ towards covid support
~ towards holiday hunger scheme
~ general youth work activities
~ towards filming & photographic equipment. This fund is fully spent.
~ towards Easter & Summer playschemes
~ towards a residential trip for young people.
~ towards salary & activity costs (City of Social Action project)
~ towards salary & activity costs (training & development)
~ towards salaries, volunteer & running costs (Do It project)
~ towards equipment costs
~ towards organisation development and support costs

LEVENSHULME YOUTH PROJECT

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

16 MOVEMENT IN FUNDS OF THE CHARITY Cont...

Previous Year	Balance 1st April 2020	Incoming	Transfer of Funds	Outgoing	Balance 31 March 2021
<i>Restricted Funds</i>	£	£	£	£	£
Groundwork	1,737	-	-	112	1,849
Awards for All	-	9,460	-	(7,018)	2,442
Charities Aid Foundation	-	10,250	(5,877)	(4,373)	-
We Love Manchester	-	5,610	-	(5,310)	300
We Love Manchester - Covid	-	1,708	-	(1,708)	-
MCC - Holiday Hunger	-	725	-	(725)	-
Great Places Housing	-	6,560	-	(6,110)	450
GMCA - Covid Support	-	3,772	-	(3,066)	706
One Manchester	-	1,250	-	(1,250)	-
Young Manchester	500	31,108	-	(28,850)	2,758
Young Mcr - KCYPS	35	4,770	-	(3,166)	1,639
Young Mcr - Playscheme	-	4,464	-	(4,464)	-
Young Mcr - Adventure	-	1,617	-	-	1,617
Capital:					
Comic Relief	676	-	-	(676)	-
	<u>2,948</u>	<u>81,294</u>	<u>(5,877)</u>	<u>(66,604)</u>	<u>11,761</u>
<i>Unrestricted Funds</i>					
General	1,739	4,048	4,901	(558)	10,130
Designated Funds-Employment Contingency	2,340	-	976	-	3,316
	<u>4,079</u>	<u>4,048</u>	<u>5,877</u>	<u>(558)</u>	<u>13,446</u>
Total Funds	<u>7,027</u>	<u>85,342</u>	<u>-</u>	<u>(67,162)</u>	<u>25,207</u>

Details re 2021 funds:-

Groundwork
Awards for All
Charities Aid Foundation

We Love Manchester
We Love Manchester - Covid
MCC - Holiday Hunger
Great Places Housing
GMCA - Covid Support
One Manchester
Young Manchester
Young Mcr - KCYPS

Young Mcr - Playscheme
Young Mcr - Adventure
Comic Relief

Contribution towards:

~ towards a youth activities programme
~ towards general youth work activities
~ towards mental health support and detached youth work. The funder agreed for the unspent balance to be transferred to unrestricted reserves.
~ towards general youth work activities
~ towards covid support
~ towards holiday hunger scheme
~ towards play work
~ towards covid support
~ towards holiday hunger scheme
~ general youth work activities
~ towards filming & photographic equipment. This fund is fully spent. The balance represents future depreciation of £1,639
~ towards summer playscheme
~ towards a residential trip for young people.
~ equipment. This grant is fully spent.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	-	819	819
Cash at bank and in hand	18,746	7,402	26,148
Other net current assets	-	3,964	3,964
	<u>18,746</u>	<u>12,185</u>	<u>30,931</u>

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Previous Year			
Tangible fixed assets	-	1,640	1,640
Cash at bank and in hand	13,098	11,987	25,085
Other net current assets (liabilities)	348	(1,866)	(1,518)
	<u>13,446</u>	<u>11,761</u>	<u>25,207</u>

17 GOING CONCERN

The charity's main source of income is grant funding. The trustees consider, having regard to the budget for 22/23 that it is appropriate to prepare the accounts on a going concern basis and, consequently the accounts do not include any adjustments that would be necessary if the these income sources should cease.

18 POST BALANCE SHEET EVENTS

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.