

**LEVENSHULME YOUTH PROJECT**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2024**

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

# LEVENSHULME YOUTH PROJECT

FOR THE YEAR ENDED 31ST MARCH 2024

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## LEVENSHULME YOUTH PROJECT

### Report of the trustees for the Year Ended 31<sup>st</sup> March 2024

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2024. 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)
Ciara Leeming	(appointed November 2023, resigned 30 <sup>TH</sup> June 2024)
Laurie Warburg	(appointed November 2023)
Euan Davies	(appointed November 2023)
Mohamed Rashed	(appointed November 2023)
Samah Rashed	(appointed November 2023, resigned October 2024)

### 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,
- 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, poverty or social and economic circumstances with a view to increasing their achievement of positive outcomes.

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- 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 2024, the charity ("LYP") contacted and engaged with 253 children and young people across play and youth work sessions.

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, LYP staff and the wider community.

As in previous years, LYP continued to offer a wide and varied programme, through 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 LYP is in their lives and it has been a privilege to hear about the skills they have learned and the confidence they have gained through participation in LYP.

The staff team had another busy and fulfilling year working with LYP's partner agencies to deliver a dynamic and responsive programme and support young people.

#### **Youth Forum Mondays 4:00 - 6:00pm Arcadia**

One of main roles of the LYP Youth Forum is to ensure that young people are engaged in decision making processes, particularly around issues which affect them as individuals or the community in which they live.



Forum members have engaged in discussions on Palestine, focusing on its history, geopolitical conflicts, human rights, the Israeli-Palestinian conflict, and potential boycotts. They also met the Head of Youth and play Services to discuss the role LYP plays in the community. They have been ice skating, to a Manchester City's Women's football match and participated in boxing training. They have also spent a considerable amount of time developing their leadership skills.

#### **Detached Youth Work - Tuesday 4:00 - 6:00pm**

LYP acknowledges that some of the most hard-to-reach young people struggle to engage with structured activities. To meet their needs, our youth workers and volunteers connect with them directly in local streets and parks. We offer support through information and advice, develop initiatives where they are, or encourage participation in existing programs. Key themes during these outreach sessions included: raising the profile of our work, community cohesion, challenges related to school.

#### **Club 95: 4:30 - 6:00pm Wednesday Northmoor Community Centre**

LYP recognises the role of self-directed play in child development and children's rights. At Club 95, in addition to popular team games, drama, and sports, we've successfully delivered arts and crafts projects, including Roma-Asian relationship initiatives, visits to 42nd Street, upcycling projects, and music collaborations with local musicians. We also organised school break events to engage young people in

## LEVENSHULME YOUTH PROJECT

positive activities, focusing on key themes such as diversity, mental health, and respect, creating an inclusive and supportive environment.

### **Girls and Young Women Project – 4:30 – 6:00pm Thursday Levenshulme Inspire Centre**

This regular session engages young women aged 11-17, addressing issues that affect them in a fun and interactive manner. Participants actively contribute to planning sessions and suggest topics for discussion and exploration, which have included healthy relationships, community event organizing, producing a mental health help booklet, community meals, volunteering at our school holiday activity sessions, cinema trips, and women-only swim sessions. This collaborative approach empowers young women and fosters a supportive community.

### **13+ 'Drop in' Fridays 6:00 - 8:00pm Arcadia Library and Leisure Centre**

The 13+ Club aims to provide a safe and positive space for young people to meet friends, enjoy activities and games, and connect with our youth workers. This provision allows our team to build positive relationships with local youth, helping us understand their needs and support them in various aspects of their lives. Participants can engage in sports activities and a range of learning opportunities designed to enhance their knowledge and develop personal and social skills. Projects during the year included music-making, black hair care, podcasting, mental health and there have been trips to the cinema and laser quest, as well as one-on-one support. Young people are regularly consulted on what they would like to see at the drop-in each week and this has resulted in the development of junior gym sessions, swimming sessions at the Arcadia pool and the choice of trips that we do.

### **Holiday provision (Holiday Activities Fund)**

The LYP HAF programs provide young people with more than just a safe space during school holidays; they address food insecurity and promote healthy living. Each session includes a free, nutritious breakfast and lunch, ensuring participants have access to balanced meals when school-provided options are unavailable. In addition to meals, we offer engaging activities that encourage healthy lifestyles, such as physical fitness sessions, nutrition workshops, and creative activities to promote mental well-being. This initiative fosters physical health, builds social skills, resilience, and cultivates positive habits that extend beyond the holiday period. Whilst the fund is primarily aimed at children who access free school meals, LYP's program is open to and included support for other children and young people facing hardship as the Project's leaders recognize this is important for a geographical area impacted by high levels of economic disadvantage, obesity and deprivation.



During the year, the LYP girls group successfully organised a community celebration event focused on wellbeing and mental health, attracting approximately 100 attendees. The event featured workshops, guest speakers from 42<sup>nd</sup> Street, and resource booths, promoting awareness and open discussions about mental health. Participants expressed gratitude for the support and information provided, highlighting the event's positive impact on the community. This initiative demonstrated the leadership and organizational skills of young people and what they can achieve with support.

### **Community Celebration Event - Mental Health Awareness**

During the year, the LYP girls group successfully organised a community celebration event focused on wellbeing and mental health, attracting approximately 100 attendees. The event featured workshops, guest speakers from 42<sup>nd</sup> Street, and resource booths, promoting awareness and open discussions about mental health. Participants expressed gratitude for the support and information provided, highlighting the event's positive impact on the community. This initiative demonstrated the leadership and organizational skills of young people and what they can achieve with support.

### **Education Visits and Trips**

During the year, LYP organised trips to a variety of attractions and parks throughout Manchester, including Aviva Studios, Whitworth Art Gallery, The Football Museum, Etihad Stadium, Vue Cinema, Museum of Science & Industry, ice skating, laser quest and meals at local restaurants.

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## Examples of our work

**Helping Young People Understand the Gaza Conflict: Media Skills and Support**

During a youth session, some of the young people expressed confusion and concern about the war in Gaza due to conflicting information on social media and the news. They lacked understanding of the history and context, leading to stress. The goal was to provide clear, balanced information to help them better understand the conflict and reduce misinformation. By doing so, we created a safe space where young people could discuss and learn about the war. The session included trusted news sources, a brief history of the conflict, group discussions to encourage critical thinking, and media literacy skills to help them evaluate

## LEVENSHULME YOUTH PROJECT

news reliability and avoid spreading misinformation. The session led to a better understanding of the conflict, increased confidence in discussing the issue, and reduced anxiety. This approach also highlighted the importance of media literacy and creating supportive spaces for young people to process complex global issues.

### **Building Confidence: A Young Person's Journey to Leadership**

A young person, recently arrived in the UK, faced confidence issues and cultural/language barriers. The goal was to help them transition from a session participant to a young leader, building their confidence and communication skills. To that end, we conducted an informal assessment to identify their strengths and collaboratively set achievable goals. Confidence-building activities included peer mentoring, small group discussions, and family engagement to break down cultural barriers. The young person also began facilitating ice-breakers and developed activities they wanted to lead, with staff support. The young person gained confidence, improved communication, and began actively contributing to sessions. They formed stronger relationships with peers and the community, helping to break down cultural barriers and foster inclusivity.

### **Key Partnerships**

#### **A6 Partnership**

Last year was the sixth year of The A6 Partnership, the partnership comprising M13 Youth Project, as lead partner, LYP and Anson Cabin Project, which has delivered play and youth work with Manchester City Council funding throughout the year. M13 and Anson Cabin are well established in their respective communities and have a long history. LYP trustees and staff have valued the support and advice they have been given and have sought to embed systems and process which mirror these successful projects and are proud to work alongside them.

#### **42nd Street**

LYP's partnership with 42<sup>nd</sup> Street continued throughout the year on various projects. This 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 a well-being measurement tool that was used at LYP's summer HAF sessions.

#### **Arcadia**

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

#### **Levenshulme Inspire Centre**

LYP pleased to work alongside Inspire and both organisations are aiming to work together more in the future. Discussions have taken place regarding future opportunities and joint funding bids.

#### **Groundwork Trust**

Groundwork Trust has delivered accredited training to our girls' group for them become Climate Change Ambassadors. LYP has worked in partnership with Groundwork Trust to maintain the planters in Greenbank Park.

#### **Local Venues**

LYP runs its activities from various community buildings around Levenshulme, including Arcadia Library and Leisure, Levenshulme Inspire and Northmoor Community Centre. LYP has developed good, long-term relationships with the organisations and people operating these venues and they are all supportive of the work LYP does for young people in the community.

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### Financial review

Total income for the period was £113,533 and total expenditure was £90,963 leaving a surplus of £22,570 (2023 deficit of £2,189). Reserves at the end of the period were £51,312 of which £18,396 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 31<sup>st</sup> March 2024 was £32,916 of which £32,258 is free reserves after allowing for fixed assets. 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.
4. LYP is committed to engaging and consulting young people on all aspects of its youth work. By designing programmes in partnership with them, we aim to equip young people with the skills they need for life, learning, and work, preparing them to face future challenges. The young people who have led on this work have been designated as Young Advisers to the charity. During the coming year LYP intends to become an increasingly 'youth-led' project; empowering young people to take an active role by helping to identify issues and developing solutions. It will also involve collaborating on planning and implementation of initiatives that reflect their interests and needs, fostering leadership skills and personal growth. Recent projects have focused on mental health awareness and community engagement. This approach not only amplifies youth voices but also gives them a greater sense of ownership of LYP.
5. Using funding from Young Manchester, during the year the LYP trustees and manager, along with the trustees and managers of the other A6 Partnership organisations, began an infrastructure review with the assistance of an external consultant and this will continue over the next 12 months. He is tasked to review and advise on the project's governance, policies and procedures with a view to implementing



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changes to make the project more robust for the future. The trustees are also looking to recruit new trustees and to explore the increased involvement of LYP's Young Advisers in the governance of LYP.

### Structure, governance and management

The Charity is a registered charitable incorporated organisation and is constituted under a trust deed and registered on 11<sup>th</sup> 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.

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 29<sup>th</sup> September 2024 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 31<sup>ST</sup> March 2024 which are set out on pages 9 to 19.

**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

Date: 29<sup>th</sup> September 2024

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

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**  
(including income & expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.24 Total Funds £	Year Ended 31.03.23 Total Funds £
<b>INCOME FROM:</b>					
Donations		198	-	198	147
Charitable Income	(2)	17,910	94,815	112,725	65,257
Income from Trading Activities	(3)	600	-	600	-
Other Income		10	-	10	-
<b>TOTAL</b>		<b>18,718</b>	<b>94,815</b>	<b>113,533</b>	<b>65,404</b>
<b>EXPENDITURE ON:</b>					
<b>Charitable Activities</b>	(4)	(8,542)	(82,421)	(90,963)	(67,593)
<b>TOTAL</b>		<b>(8,542)</b>	<b>(82,421)</b>	<b>(90,963)</b>	<b>(67,593)</b>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR</b>		<b>10,176</b>	<b>12,394</b>	<b>22,570</b>	<b>(2,189)</b>
Transfers between funds	(14)	-	-	-	-
<b>Reconciliation of Funds</b>					
Total Funds Brought Forward		22,740	6,002	28,742	30,931
Total Funds Carried Forward	(14)	32,916	18,396	51,312	28,742

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 12 to 19 form part of these accounts.

**LEVENSHULME YOUTH PROJECT**  
**BALANCE SHEET AS AT 31 MARCH 2024**

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	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	(9)	1,442	607
<b>CURRENT ASSETS</b>			
Debtors	(11)	178	369
Cash at Bank and in hand		<u>51,560</u>	<u>54,418</u>
		51,738	54,787
<b>LIABILITIES:</b>			
Amounts falling due within one year	(12)	<u>(1,868)</u>	<u>(26,652)</u>
<b>NET CURRENT ASSETS</b>		<u>49,870</u>	<u>28,135</u>
<b>NET ASSETS</b>		<u><u>51,312</u></u>	<u><u>28,742</u></u>

**ACCUMULATED FUNDS**

Unrestricted	(14)	32,916	22,740
Restricted	(14)	<u>18,396</u>	<u>6,002</u>
		<u><u>51,312</u></u>	<u><u>28,742</u></u>

Approved on behalf of the Trustees


  


)

Chair Hannah Peake

)

Treasurer Paulina Janicka-Peachey

Date: 29th September 2024

The notes on pages 12 to 19 form part of these accounts.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2024

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

	2024 £	2023 £
Net movement in funds	22,570	(2,189)
Add back depreciation	873	1,123
Decrease/(increase) in stock	-	254
Decrease/(increase) in debtors	191	9,173
Increase/(decrease) in creditors	(24,784)	20,820
<b>Net cash used in operating activities</b>	<u>(1,150)</u>	<u>29,181</u>
<b>Cash flows from investment activities:</b>		
Purchase of fixed assets	(1,708)	(911)
<b>Net cash provided by investing activities</b>	<u>(1,708)</u>	<u>(911)</u>
Increase/(decrease) in cash and cash equivalents during the year	(2,858)	28,270
Cash and cash equivalents brought forward	54,418	26,148
<b>Cash and cash equivalents carried forward</b>	<u><u>51,560</u></u>	<u><u>54,418</u></u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**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 9 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 14.

**(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.

**(i) 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

**(j) 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.

**(k) 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.

**(l) 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.

**(m) 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 2024 £
<i>M13 Youth Project Partner Grants:</i>			
Manchester City Council HAF Easter	-	3,940	3,940
Manchester City Council HAF Summer	-	13,646	13,646
MCC Youth & Play	-	31,866	31,866
MCC Y&P CEIP	-	4,866	4,866
Covid Recovery Fund	-	3,744	3,744
Young Manchester Mental Health & Wellbeing	-	19,074	19,074
Levenshulme Inspire Foundation CEIP	-	3,140	3,140
Greatersport	-	8,000	8,000
UK Youth	9,210	-	9,210
UK Youth Cost of Living	7,700	-	7,700
MACC Spirit of Manchester	1,000	-	1,000
Albert Hunt	-	2,000	2,000
We Love Mcr	-	650	650
GM Cost of Living	-	3,889	3,889
	<u>17,910</u>	<u>94,815</u>	<u>112,725</u>

**Previous Year**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<i>M13 Youth Project Partner Grants:</i>			
Manchester City Council HAF Easter	-	3,847	3,847
Manchester City Council HAF May	-	2,438	2,438
Manchester City Council HAF Summer	-	12,188	12,188
MCC Youth & Play	-	36,400	36,400
UK Youth	8,373	-	8,373
GM Groundwork	-	900	900
GM Cost of Living	-	1,111	1,111
	<u>8,373</u>	<u>56,884</u>	<u>65,257</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

3 INCOME FROM TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Engagement & Participation Work	600	-	600	-
	600	-	600	-

## 4 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Employment Costs	4,488	56,280	60,768
DBS Checks	-	76	76
Staff Training	-	7	7
Uniform	369	-	369
Hospitality	250	-	250
Volunteer Travel & Expenses	-	940	940
Staff Travel & Subsistence	145	733	878
Activities Costs & Materials	1,829	15,862	17,691
Publicity	-	173	173
Events	-	807	807
Room Hire	(565)	4,754	4,189
Support Costs	2,026	1,959	3,985
Governance Costs	-	830	830
	8,542	82,421	90,963

Previous Year	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Employment Costs	3,496	44,012	47,508
Hospitality	-	129	129
Youth Training	-	14	14
Volunteer Travel & Expenses	-	521	521
Staff Travel & Subsistence	-	552	552
Activities Costs & Materials	566	12,677	13,243
Publicity	26	190	216
Events	-	623	623
Room Hire	-	586	586
Support Costs	325	3,111	3,436
Governance Costs	113	652	765
	4,526	63,067	67,593

## 5 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	Basis of Apportionment	General Support £	Governance £	Total 2024 £
Premises Costs:				
Insurance	Facilities Used	410	-	410
Printing, Stationery & Postage	Facilities Used	112	-	112
Telephone & Broadband	Facilities Used	162	-	162
Minor Equipment & Software		457	-	457
AGM Costs		-	182	182
Trustee Expenses		-	48	48
Depreciation		873	-	873
Book-keeping , Admin & Payroll		1,971	-	1,971
Accountancy		-	600	600
		3,985	830	4,815



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**5 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS cont...**

Previous Year	Basis of Apportionment	General Support £	Governance £	Total 2023 £
Premises Costs:				
Insurance	<i>Facilities Used</i>	343	-	343
Printing, Stationery & Postage	<i>Facilities Used</i>	62	-	62
Telephone & Broadband	<i>Facilities Used</i>	147	-	147
Minor Equipment & Software		258	-	258
AGM Costs		-	172	172
Trustee Expenses		-	17	17
Depreciation		1,123	-	1,123
Book-keeping , Admin & Payroll		1,498	-	1,498
Accountancy		-	576	576
Bank Charges		5	-	5
		<u>3,436</u>	<u>765</u>	<u>4,201</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 = £30,163, (2023 £27,566). The charity employed 11 people during the year, with an average of 8..

	2024	2023
The average number of employees, expressed as full time equivalents was:		
Services	2.5	2
Staff Costs:	£	£
Wages and Salaries	58,489	45,405
Pension Costs	2,279	2,103
Social Security Costs	-	-
	<u>60,768</u>	<u>47,508</u>

**7 INDEPENDENT EXAMINER FEES**

	2024	2023
	£	£
Independent examination fees	600	576
	<u>600</u>	<u>576</u>

**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.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**9 TANGIBLE FIXED ASSETS**

	Computer & Audio Equipment £	Total £
<b>COST</b>		
At 1st April 2023	5,400	5,400
Additions	1,708	1,708
At 31 March 2024	<u>7,108</u>	<u>7,108</u>
 <b>DEPRECIATION</b>		
At 1st April 2023	4,793	4,793
Charge for Year	873	873
At 31 March 2024	<u>5,666</u>	<u>5,666</u>
 <b>NET BOOK VALUE</b>		
At 31 March 2024	<u>1,442</u>	<u>1,442</u>
At 31 March 2023	<u>607</u>	<u>607</u>

**10 CAPITAL COMMITMENTS**

	2024 £ nil	2023 £ nil
Contracted for but not provided		

**11 DEBTORS**

	£	£
Other Debtors	21	21
Prepayments	157	348
	<u>178</u>	<u>369</u>
Restricted	73	348
Unrestricted	105	21
	<u>178</u>	<u>369</u>

**12 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other Creditors	397	339
Other Taxes & Social Security Costs	433	293
Deferred Income	-	24,613
Accruals	1,038	1,407
	<u>1,868</u>	<u>26,652</u>
Restricted	1,164	26,515
Unrestricted	704	137
	<u>1,868</u>	<u>26,652</u>

**13 DEFERRED INCOME**

	2024 £	2023 £
Deferred income comprises grant and secondment fees in advance		
Deferred grant income brought forward	24,613	-
Released during the year	(24,613)	-
Deferred during the year	-	24,613
Deferred income carried forward	<u>-</u>	<u>24,613</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

## 14 MOVEMENT IN FUNDS OF THE CHARITY

	Balance 1st April 2023 £	Incoming £	Transfer of Funds £	Outgoing £	Balance 31 March 2024 £
<b>Restricted Funds</b>					
<i>M13 Youth Projects Partner Grants:</i>					
Mcr City Council HAF Easter	1,025	3,940	-	(4,965)	-
Mcr City Council HAF Summer	790	13,646	-	(12,923)	1,513
MCC Y&P CEIP	-	4,866	-	(4,866)	-
MCC Youth & Play	-	31,866	-	(31,866)	-
Covid Recovery Fund	-	3,744	-	(749)	2,995
We Love Manchester	300	650	-	(650)	300
Young Manchester Mental H&WB	-	19,074	-	(11,549)	7,525
Albert Hunt	-	2,000	-	-	2,000
Young Mcr - Adventure	1,617	-	-	-	1,617
Levenshulme Inspire Foundation C	-	3,140	-	(3,140)	-
Young Mcr - Curious Minds	1,663	-	-	-	1,663
GreaterSport	-	8,000	(480)	(7,520)	-
GM Cost of Living	-	3,889	-	(3,889)	-
<b>Capital</b>					
M13 Youth Project - MCC Youth & Play	607	-	-	(304)	303
GreaterSport	-	-	480	-	480
	6,002	94,815	-	(82,421)	18,396
<b>Unrestricted Funds</b>					
General	14,891	18,718	(3,318)	(8,542)	21,749
Designated Funds-Employment Contingency	7,849	-	3,318	-	11,167
	22,740	18,718	-	(8,542)	32,916
<b>Total Funds</b>	28,742	113,533	-	(90,963)	51,312
<b>Details re 2024 funds:-</b>	<b>Contribution towards:</b>				
MCC Y&P CEIP	~ towards youth sessions for girls				
We Love Manchester	~ towards general youth work activities				
MCC Youth & Play	~ general youth work activities				
Covid Recovery Fund	~ towards organisational structure support costs				
Manchester City Council HAF	~ towards Easter & Summer and half term playschemes				
Young Manchester Mental H&WB	~ towards mental health and wellbeing activities				
Albert Hunt	~ towards youth activities				
Young Mcr - Adventure	~ towards a residential trip for young people.				
Levenshulme Inspire Foundation	~ towards youth sessions				
GreaterSport	~ towards peer research				
GM Cost of Living	~ towards youth work costs				

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

## 14 MOVEMENT IN FUNDS OF THE CHARITY Cont...

Previous Year	Balance 1st April 2022	Incoming	Transfer of Funds	Outgoing	Balance 31 March 2023
<i>Restricted Funds</i>	£	£	£	£	£
Groundwork	-	900	-	(900)	-
<i>M13 Youth Projects Partner Grants:</i>					
Mcr City Council HAF Easter	-	3,847	-	(2,822)	1,025
Mcr City Council HAF May	-	2,438	-	(2,438)	-
Mcr City Council HAF Summer	1,449	12,188	-	(12,847)	790
M13 Youth Project - MCC Youth	-	36,400	(607)	(35,793)	-
We Love Manchester	300	-	-	-	300
Young Manchester	5,836	-	-	(5,836)	-
Young Mcr - KCYPS	819	-	-	(819)	-
Young Mcr - Adventure	1,617	-	-	-	1,617
Young Mcr - COSA	367	-	-	(367)	-
Young Mcr - Curious Minds	1,663	-	-	-	1,663
GMP - Aris	134	-	-	(134)	-
GM Cost of Living	-	1,111	-	(1,111)	-
<i>Capital</i>					
M13 Youth Project - MCC Youth	-	-	607	-	607
	<b>12,185</b>	<b>56,884</b>	<b>-</b>	<b>(63,067)</b>	<b>6,002</b>
<i>Unrestricted Funds</i>					
General	15,430	8,520	(4,533)	(4,526)	14,891
Designated Funds-Employment Contingency	3,316	-	4,533	-	7,849
	<b>18,746</b>	<b>8,520</b>	<b>-</b>	<b>(4,526)</b>	<b>22,740</b>
<b>Total Funds</b>	<b>30,931</b>	<b>65,404</b>	<b>-</b>	<b>(67,593)</b>	<b>28,742</b>
<b>Details re 2022 funds:-</b>	<b>Contribution towards:</b>				
Groundwork	~ towards a youth activities programme				
We Love Manchester	~ towards general youth work activities				
Young Manchester	~ general youth work activities				
Young Mcr - KCYPS	~ towards filming & photographic equipment. This fund is fully spent.				
Young Mcr - Playscheme	~ towards Easter & Summer playschemes				
Young Mcr - Adventure	~ towards a residential trip for young people.				
Young Mcr - COSA	~ towards salary & activity costs (City of Social Action project)				
Young Mcr - Curious Minds	~ towards salary & activity costs (training & development)				
GMP Aris	~ towards equipment costs				

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

## 15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Tangible fixed assets	658	784	1,442
Cash at bank and in hand	32,961	18,599	51,560
Other net current assets (liabilities)	(703)	(987)	(1,690)
	<u>32,916</u>	<u>18,396</u>	<u>51,312</u>

  

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Previous Year			
Tangible fixed assets	-	607	607
Cash at bank and in hand	21,608	32,810	54,418
Other net current assets (liabilities)	1,132	(27,415)	(26,283)
	<u>22,740</u>	<u>6,002</u>	<u>28,742</u>

## 16 GOING CONCERN

The charity's main source of income is grant funding. The trustees consider, having regard to the cash flow for 24/25 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.

## 17 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.