

**LEVENSHULME YOUTH PROJECT**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST MARCH 2025**

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

# LEVENSHULME YOUTH PROJECT

FOR THE YEAR ENDED 31ST MARCH 2025

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## LEVENSHULME YOUTH PROJECT

### Report of the trustees for the Year Ended 31<sup>st</sup> March 2025

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2025. 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)

Laurie Warburg

Euan Davies

Mohamed Rashed

Samah Rashed (resigned October 2024)

Stefanie Leigh Ford (appointed November 2024)

### Principal Office

39 Milwain Road

Burnage, Manchester

M19 2PX

### Independent Examiners

Hilton Jones t/a Community Accountancy Service

Hollinwood Business Centre

Albert Street

Oldham

OL8 3QL

### 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;

## LEVENSHULME YOUTH PROJECT

- 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;
- 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 2025, the charity ("LYP") contacted and engaged with 246 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, develop skills, have a voice in shaping their community 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**

The Youth Forum is at the heart of LYP's commitment to ensuring that young people are engaged in decision-making, particularly on issues that directly affect them. This year, Youth Forum members have:

- Planned Play, Youth, Holiday Activity Fund sessions and a residential trip to Ghyll Head Outdoor Education and Activity Centre in the Lake District.
- Discussed local, national and international issues such as the cost of living (rising food, rent, and energy prices), student debt and tuition fees, youth employment and training programs, mental health crisis among young people.
- Planned the forthcoming East Area Youth Forum
- Participated and sought involvement in the East Area Youth Forum

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

LYP staff are aware, through their professional expertise, that some of the so called 'hardest-to-reach' and under-served young people do not traditionally access structured activities. In response to this challenge, LYP's detached youth work team meets young people where they are — in local parks and streets. This helps build trust, maintain proximity, and offer direct and accessible support.

## LEVENSHULME YOUTH PROJECT

Key themes explored with young people through LYP's detached youth work this year include:

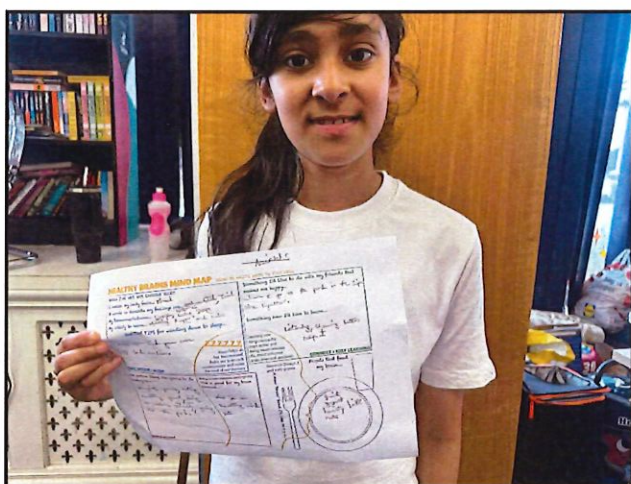
- Raising the profile of young people's concerns.
- Supporting community cohesion by encouraging respect between different groups of young people.
- Helping young people navigate school challenges and offering guidance on next steps.

This outreach work is often the first point of contact staff have with young people which then leads young people to access LYP's other programmes.

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

Facilitated play remains a vital part of childhood and supports health child development. At Club 95, LYP offers a safe, inclusive environment where children have, this year, engaged in:

- Team games, drama and sports, all of which build confidence and cooperation.
- Arts and crafts projects focused on diversity, including Roma-Asian relationship building.
- Levenshulme in Bloom activities with local artists and makers (see below).
- Numerous mental health and wellbeing initiatives.
- Trips to the cinema and ten pin bowling.



LYP has built mental health support into all play sessions for children under 13. This includes regular check-ins to give space for children to share feelings. Their participation in games, creative arts, and mindfulness activities helps build resilience and confidence, ensuring children feel heard, supported, and leave sessions more positive. Children attending play session have also been given the chance to participate in MCC Child Friendly City consultation events.

### Girls and Young Women Project – 5 – 7:30pm Thursday Levenshulme Inspire Centre

This project offers a safe, supportive space for young women aged 12–17 to explore issues that matter to them. Highlights this year include workshops on:

- Healthy relationships.
- Mental health awareness.
- Community event planning.
- Confidence-building activities that encourage leadership and peer support.
- Volunteering within LYP during Easter and Summer holiday play sessions, to build employability skills.
- Organising cinema trips and women-only swim sessions.

By giving participants a voice in shaping the sessions, LYP empowers them to become active citizens and leaders in their community.



## LEVENSHULME YOUTH PROJECT



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

LYP's Friday night drop-in offers a safe, welcoming place for young people aged 13+ to meet friends, take part in activities, and access support from youth workers. Key themes and activities this year have included:

- Music production, podcasting, and black hair care workshops.
- Sports and fitness, including junior gym sessions and swimming.
- Mental health discussions and one-to-one support sessions.

Young people help plan each week's activities, ensuring the programme reflects their interests and keeps them engaged.

### 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, LYP offers 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.

## LEVENSHULME YOUTH PROJECT

### Youth Forum Residential

During the year, the LYP Youth Forum successfully advocated for, planned and delivered their first ever residential trip. This experience encouraged teamwork, leadership, and personal growth from start to finish. The process began with young people shortlisting and selecting a suitable location, creating a budget, and planning meals and activities. This participatory approach gave the group real responsibility and allowed them to learn important life skills such as decision-making, negotiation, and financial planning. The residential itself was a powerful opportunity for self-discovery, with many participants pushing themselves beyond their comfort zones through outdoor challenges, group discussions, and shared responsibilities.

Project leads reflected that the impact and outcomes for young people from the residential included increased confidence, stronger peer relationships, improved problem-solving abilities, and a deeper sense of trust within the group. The experience also strengthened young people's voice in shaping future projects, as they returned motivated and with new ideas for the Youth Forum.

### Summary of Impact

Through all of its activities this year, LYP has continued to:

- Engage young people in meaningful decision-making, making them partners in shaping their community.
- Provide safe, inclusive spaces where children and young people can play, learn, and grow.
- Address key issues such as mental health, diversity, and community cohesion through creative projects.
- Support personal development by helping young people build skills, confidence, and resilience.

LYP's work is about much more than providing activities and entertainment for young people — it's about investing in young people as assets with strengths and abilities and giving them the tools to thrive in life and participate fully in their communities.





## LEVENSHULME YOUTH PROJECT

### Emerging Issues

Whilst 2024-25 has been a positive year, the current social climate in the UK presents some challenges, reflecting those experienced across the wider youth work sector.

**Youth Engagement:** Increased academic pressures, impact of Covid, community safety concerns, and the cost-of-living crisis appear to be limiting young people's ability to regularly attend sessions. As such we are exploring more flexible, youth-led approaches to maintain engagement.

**Funding Stability:** Reliance on short-term grants makes long-term planning and retaining experienced youth workers more challenging. This has the potential to impact consistency for young people.

**Complex Needs:** Rising mental health challenges and anti-social behaviour require more intensive, tailored interventions that stretch existing resources.

### Key Partnerships

Our solution to ongoing challenges is to build stronger and more effective strategic partnerships and remain agile and flexible. These steps will help to address the key challenges facing young people, especially those identified through wider consultation and through the development of new services and opportunities. Collaborating with partners will ensure that LYP can better meet the diverse and evolving needs of the young people with whom the project works. LYP is proud to have worked in partnership with the following organisations during the year:

#### A6 Partnership

Last year was the seventh year of The A6 Partnership, the partnership comprising M13 Youth Project, as lead partner, LYP and Anson Cabin Project, which has again 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. The strength of the partnership is 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.

#### Arcadia

LYP continues to be a key player in helping to resolve 'anti-social' behaviour issues at Arcadia. LYP's 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. LYP staff have also engaged local PCSOs and ASBAT team in their thinking.

#### Levenshulme Inspire Centre

LYP is 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.

#### 42nd Street

LYP continues to strengthen its mental health and wellbeing work with 42nd Street, co-designing sessions and support with young people. This collaboration has led to a substantial joint funding bid, aiming to secure long-term resources and provide consistent, meaningful support that improves confidence, resilience, and emotional wellbeing.



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### 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.

### Staff Team

The real strength of LYP is its team — a group of skilled, passionate youth workers who genuinely care about young people. They excel at building real, trusting relationships, and everything they do is built from this relational basis. The team mixes 'know-how' with creativity, always finding new and exciting ways to create projects that actually matter to young people. They really listen and understand the challenges young people face and they use that understanding to create spaces where everyone feels safe, listened to, and valued. The trustees acknowledge the vital contribution the staff make to the success of LYP.

### Financial review

Total income for the period was £67,924 and total expenditure was £82,003 leaving a deficit of £14,079 (2024 surplus of £22,570). Reserves at the end of the period were £37,233 of which £5,831 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 2025 was £31,402 all of which are 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. At the end of the year LYP was awarded a two-year National Lottery Reaching Communities grant of just under £20,000 (for work in 2025-26 and 2026-27). This funding will enhance and expand LYP's mental health provision, allowing it to reach young people it had not previously engaged with. This funding will be transformational, enabling LYP to offer creative, responsive, and youth-led activities that open up conversations around mental health. LYP will use music-making, games, and structured discussions to create safe spaces where young people can share their experiences, express themselves, and reflect on their wellbeing. Crucially, the funding will give LYP the flexibility to respond to emerging needs as they arise, ensuring young people receive timely support. This approach will strengthen trust, improve engagement, and empower young people to develop their own strategies for maintaining positive mental health.

## LEVENSHULME YOUTH PROJECT

2. LYP will continue to seek and attract funding 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.
3. 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 can meet any future challenges they may face.
4. 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.
5. LYP is committed to engaging and consulting young people on all aspects of its youth work. By designing programmes in partnership with them, it aims 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 via its Youth Forum. 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.
6. Using funding from Young Manchester, the LYP trustees and manager, along with the trustees and managers of the other A6 Partnership organisations, aim to continue, over the next 12 months, to build on the infrastructure review that took place in 2024. This will comprise a review of the project's governance, policies and procedures with a view to implementing changes to make the project more robust for the future. Some new trustees were appointed during the year and the board are always looking to recruit more 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 years 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).

## LEVENSHULME YOUTH PROJECT

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 22<sup>nd</sup> December 2025 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 2025 which are set out on pages 11 to 21.

**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 of The Association of Chartered Certified Accountants.

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: .....

James Hilton Jones

Hilton Jones Ltd. t/a Community  
Accountancy Service  
Hollinwood Business Centre  
Albert Street, Oldham OL8 3QL

Date: 22<sup>nd</sup> December 2025

**LEVENSHULME YOUTH PROJECT**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**  
(including income & expenditure account)

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	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.25 Total Funds £	Year Ended 31.03.24 Total Funds £
<b>INCOME FROM:</b>					
Donations		83	-	83	198
Charitable Income	(2)	16,910	50,361	67,271	112,725
Income from Trading Activities	(3)	-	-	-	600
Other Income		570	-	570	10
<b>TOTAL</b>		<b>17,563</b>	<b>50,361</b>	<b>67,924</b>	<b>113,533</b>
<b>EXPENDITURE ON:</b>					
<b>Charitable Activities</b>	(4)	(19,077)	(62,926)	(82,003)	(90,963)
<b>TOTAL</b>		<b>(19,077)</b>	<b>(62,926)</b>	<b>(82,003)</b>	<b>(90,963)</b>
<b>NET INCOMING (OUTGOING)</b>					
<b>RESOURCES FOR THE YEAR</b>		(1,514)	(12,565)	(14,079)	22,570
Transfers between funds	(14)	-	-	-	-
<b>Reconciliation of Funds</b>					
Total Funds Brought Forward		32,916	18,396	51,312	28,742
Total Funds Carried Forward	(14)	31,402	5,831	37,233	51,312

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 14 to 21 form part of these accounts.



**LEVENSHULME YOUTH PROJECT**  
**BALANCE SHEET AS AT 31 MARCH 2025**

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	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	(9)	569	1,442
<b>CURRENT ASSETS</b>			
Debtors	(11)	105	178
Cash at Bank and in hand		<u>57,795</u>	<u>51,560</u>
		57,900	51,738
<b>LIABILITIES:</b>			
Amounts falling due within one year	(12)	<u>(21,236)</u>	<u>(1,868)</u>
<b>NET CURRENT ASSETS</b>		<u>36,664</u>	<u>49,870</u>
<b>NET ASSETS</b>		<u><u>37,233</u></u>	<u><u>51,312</u></u>
<b>ACCUMULATED FUNDS</b>			
Unrestricted	(14)	31,402	32,916
Restricted	(14)	<u>5,831</u>	<u>18,396</u>
		<u><u>37,233</u></u>	<u><u>51,312</u></u>

Approved on behalf of the Trustees

Chair      Hannah Peake

Treasurer      Paulina Janicka-Peachey

Date: 22nd December 2025

The notes on pages 14 to 21 form part of these accounts.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2025

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

	2025 £	2024 £
Net movement in funds	(14,079)	22,570
Add back depreciation	873	873
Decrease/(increase) in debtors	73	191
Increase/(decrease) in creditors	19,368	(24,784)
<b>Net cash used in operating activities</b>	<u>6,235</u>	<u>(1,150)</u>
<b>Cash flows from investment activities:</b>		
Purchase of fixed assets	-	(1,708)
<b>Net cash provided by investing activities</b>	<u>-</u>	<u>(1,708)</u>
Increase/(decrease) in cash and cash equivalents during the year	6,235	(2,858)
Cash and cash equivalents brought forward	51,560	54,418
<b>Cash and cash equivalents carried forward</b>	<u><u>57,795</u></u>	<u><u>51,560</u></u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**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 2025 £
<i>M13 Youth Project Partner Grants:</i>			
Manchester City Council HAF Easter	-	3,294	3,294
Manchester City Council HAF Summer	-	12,152	12,152
MCC Youth & Play	-	34,915	34,915
National Lottery Community Fund	-	19,968	19,968
Less: deferred	-	(19,968)	(19,968)
UK Youth	9,210	-	9,210
UK Youth Cost of Living	7,700	-	7,700
	<u>16,910</u>	<u>50,361</u>	<u>67,271</u>
Previous Year	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>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

<b>3 INCOME FROM TRADING ACTIVITIES</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Engagement & Participation Work	-	-	-	600
	-	-	-	600

**4 EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>
Employment Costs	13,463	42,960	56,423
Staff Training	-	442	442
Hospitality	252	-	252
Volunteer Travel & Expenses	-	77	77
Staff Travel & Subsistence	890	193	1,083
Activities Costs & Materials	1,057	11,066	12,123
Publicity	187	-	187
Events	518	8	526
Room Hire	430	6,060	6,490
Support Costs	1,857	1,877	3,734
Governance Costs	423	243	666
	<b>19,077</b>	<b>62,926</b>	<b>82,003</b>

<b>Previous Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
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
	<b>8,542</b>	<b>82,421</b>	<b>90,963</b>

**5 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS**

	<b>Basis of Apportionment</b>	<b>General Support £</b>	<b>Governance £</b>	<b>Total 2025 £</b>
Premises Costs:				
Insurance	<i>Facilities Used</i>	412	-	412
Printing, Stationery & Postage	<i>Facilities Used</i>	59	-	59
Telephone & Broadband	<i>Facilities Used</i>	114	-	114
Minor Equipment & Software		622	-	622
Room hire & refreshments (meetings)		51	-	51
Subscriptions		156	-	156
AGM Costs		-	30	30
Trustee Meeting Expenses		-	36	36
Depreciation		873	-	873
Book-keeping , Admin & Payroll		1,447	-	1,447
Accountancy		-	600	600
		<b>3,734</b>	<b>666</b>	<b>4,400</b>



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

Previous Year	Basis of Apportionment	General Support £	Governance £	Total 2024 £
Premises Costs:				
Insurance	<i>Facilities Used</i>	410	-	410
Printing, Stationery & Postage	<i>Facilities Used</i>	112	-	112
Telephone & Broadband	<i>Facilities Used</i>	162	-	162
Minor Equipment & Software		457	-	457
AGM Costs		-	182	182
Trustee Meeting Expenses		-	48	48
Depreciation		873	-	873
Book-keeping , Admin & Payroll		1,971	-	1,971
Accountancy		-	600	600
		<u>3,985</u>	<u>830</u>	<u>4,815</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 = £31,179, (2024 £30,163). The charity employed 9 people during the year, with an average of 6..

	2025	2024
The average number of employees, expressed as full time equivalents was:		
Services	<u>2</u>	<u>2.5</u>
Staff Costs:	£	£
Wages and Salaries	54,605	58,489
Pension Costs	1,818	2,279
Social Security Costs	-	-
	<u>56,423</u>	<u>60,768</u>

**7 INDEPENDENT EXAMINER FEES**

	2025 £	2024 £
Independent examination fees	600	600
	<u>600</u>	<u>600</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 2025

**9 TANGIBLE FIXED ASSETS**

	Computer & Audio Equipment	Total
COST	£	£
At 1st April 2024	7,108	7,108
Additions	-	-
At 31 March 2025	<u>7,108</u>	<u>7,108</u>
DEPRECIATION		
At 1st April 2024	5,666	5,666
Charge for Year	873	873
At 31 March 2025	<u>6,539</u>	<u>6,539</u>
NET BOOK VALUE		
At 31 March 2025	<u>569</u>	<u>569</u>
At 31 March 2024	<u>1,442</u>	<u>1,442</u>

**10 CAPITAL COMMITMENTS**

	2025	2024
Contracted for but not provided	£ nil	£ nil

**11 DEBTORS**

	£	£
Other Debtors	19	21
Prepayments	86	157
	<u>105</u>	<u>178</u>
Restricted	-	73
Unrestricted	105	105
	<u>105</u>	<u>178</u>

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

	2025	2024
	£	£
Other Creditors	-	397
Other Taxes & Social Security Costs	-	433
Deferred Income	19,968	-
Accruals	1,268	1,038
	<u>21,236</u>	<u>1,868</u>
Restricted	20,722	1,164
Unrestricted	514	704
	<u>21,236</u>	<u>1,868</u>

**13 DEFERRED INCOME**

	2025	2024
	£	£
Deferred income comprises grants in advance		
Deferred grant income brought forward	-	24,613
Released during the year	-	(24,613)
Deferred during the year	19,968	-
Deferred income carried forward	<u>19,968</u>	<u>-</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

## 14 MOVEMENT IN FUNDS OF THE CHARITY

	Balance 1st April 2024 £	Incoming £	Transfer of Funds £	Outgoing £	Balance 31 March 2025 £
<b>Restricted Funds</b>					
<i>M13 Youth Projects Partner Grants:</i>					
Mcr City Council HAF Easter	-	3,294	-	(3,146)	148
Mcr City Council HAF Summer	1,513	12,152	-	(12,076)	1,589
MCC Youth & Play	-	34,915	-	(34,915)	-
Covid Recovery Fund	2,995	-	-	-	2,995
We Love Manchester	300	-	-	(300)	-
Young Manchester Mental H&WB	7,525	-	-	(7,235)	290
Albert Hunt	2,000	-	-	(2,000)	-
Young Mcr - Adventure	1,617	-	-	(1,617)	-
Young Mcr - Curious Minds	1,663	-	-	(1,094)	569
<b>Capital</b>					
M13 Youth Project - MCC Youth & Play	303	-	-	(303)	-
Greatersport	480	-	-	(240)	240
	18,396	50,361	-	(62,926)	5,831
<b>Unrestricted Funds</b>					
General	21,749	17,563	2,440	(19,077)	22,675
Designated Funds-Employment Contingency	11,167	-	(2,440)	-	8,727
	32,916	17,563	-	(19,077)	31,402
<b>Total Funds</b>	51,312	67,924	-	(82,003)	37,233

**Details re 2024 funds:-**

We Love Manchester  
MCC Youth & Play  
Covid Recovery Fund  
Manchester City Council HAF  
Young Manchester Mental H&WB  
Albert Hunt  
Young Mcr - Adventure  
Greatersport

**Contribution towards:**

~ towards general youth work activities  
~ general youth work activities  
~ towards organisational structure support costs  
~ towards Easter & Summer and half term playschemes  
~ towards mental health and wellbeing activities  
~ towards youth activities  
~ towards a residential trip for young people.  
~ towards peer research

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

Previous Year	Balance 1st April 2023 £	Incoming £	Transfer of Funds £	Outgoing £	Balance 31 March 2024 £
<b>Restricted Funds</b>					
M13 Youth Projects Partner Grants:					
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					
CEIP	-	3,140	-	(3,140)	-
Young Mcr - Curious Minds	1,663	-	-	-	1,663
Greaterport	-	8,000	(480)	(7,520)	-
GM Cost of Living	-	3,889	-	(3,889)	-
Capital					
M13 Youth Project - MCC Youth &	607	-	-	(304)	303
Greaterport	-	-	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	7,849	-	3,318	-	11,167
Contingency					
	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				
Greaterport	~ towards peer research				
GM Cost of Living	~ towards youth work costs				

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**15 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Tangible fixed assets	-	569	569
Cash at bank and in hand	51,546	6,249	57,795
Other net current assets (liabilities)	(20,144)	(987)	(21,131)
	<u>31,402</u>	<u>5,831</u>	<u>37,233</u>

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Previous Year			
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>

**16 GOING CONCERN**

The charity's main source of income is grant funding. The trustees consider, having regard to the cash flow for 25/26 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.