

Charity registration number: 1201443

# Yuwanis Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2025

## **Yuvanis Foundation**

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## **Yuvanis Foundation**

### **Reference and Administrative Details**

<b>Chairman</b>	Zahir Ahmad
<b>Trustees</b>	Shakeel Mohibur Rahman Mohammed Sadique Hussain Mashuda Hussain
<b>Charity Registration Number</b>	1201443
<b>Principal Office</b>	Chadderton L & D Centre Middleton Road Oldham OL9 6JN
<b>Independent Examiner</b>	Saifur Rahman (FCCA) Rahman Accountants Limited 13 Cotswold Drive Royton Oldham OL2 5HD

# **Yuvanis Foundation**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

### **Objectives and activities**

#### ***Objects and aims***

As stated in our constitution, Yuvanis Foundation acts as a resource for people of Asian, African and Caribbean origin who reside in Oldham and Greater Manchester, affected by racial, cultural, social, and health inequalities through:

- a) Providing and facilitating the provision of community participation in healthy recreation and leisure time activities for people of all ages, in particular, but not exclusively, through sports, provided in the interest of social welfare designed to improve their conditions in life.
- b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- c) Providing self-development opportunities to build self-esteem and confidence through activities such as workshops and trainings.
- d) Providing advice and support from fully trained staff/volunteers and signpost to specialised organisations where appropriate.

We also help young people, especially but not exclusively through leisure time activities, so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

#### ***Public benefit***

Yuvanis Foundation supports all sections of the BME community of Oldham and Greater Manchester to improve their physical and mental health, enrich their skills, reach their potential, and influence change. We do this through programmes and activities that engage, encourage and empower throughout the process of planning and delivery of community activities.

Physical Health - Engaging people in a range of different physical activities that are suited for different competency levels and are culturally appropriate.

Mental Wellbeing - Encouraging people to improve their mental health and better their conditions through informal, formal and peer-led support.

Personal Development - Empowering people into new and challenging environments enabling them to develop and learn new skills for their own development and for the development of their community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

#### ***Policy on reserves***

Reserves are needed to build the sustainability and viability of Yuvanis Foundation, to bridge the gap between the receipt and spending of income and cover unanticipated expenditure. The Board of Trustees' examination of the charity's need for reserves concludes that to allow the protection of current activities, the meeting of day-to-day responsibilities and the building of sustainability and viability of Yuvanis Foundation, a sum is needed. The Trustees consider that the reserves currently available are above level required to sustain the Charities operations. The Trustees review the reserves policy every year.

## **Yuvanis Foundation**

### **Trustees' Report (continued)**

#### ***Principal funding sources***

Our principal funding sources remain as grant income, but the percentage of donations is increasing steadily. We have not yet been able to focus more on income generation due to our lack in staffing capacity. Nevertheless, we are pleased to have seen some income in the way of donations.

In the financial year ending 31 March 2025, the following grant-making organisations have generously supported our work:

- The National Lottery Community Fund
- Greater Manchester Environment Trust
- Action Together CIO
- Oldham Metropolitan Borough Council
- Onward Homes
- Digitall Charity
- Salford CVS - Girls Walking Project
- Transport For Greater Manchester
- Autotrader Foundation
- 10GM
- Enterprise Foundation
- Postcode Neighbourhood Trust
- Dutchy of Lancaster

We would like to thank the following organisations for their in-kind support and donations:

- Become United
- Aspire Burnley

#### ***Unexpected Losses***

In the 2024 financial year, the charity received a grant of £50,000 from CSDA Investments. After the year end the, CSDA Investment introduced additional conditions which the charity would have been unable to meet. As the funds hadn't been utilised for any charitable activities the trustees decided that it would be in the charities' best interest to return the full grant of £50,000 to CSDA Investment. This was returned in the 2025 financial year and has been shown, in the financial statements, as a reduction in current year grant income.

#### **Going concern**

The trustees have not identified any uncertainties about the charity continuing as a going concern.

#### **Structure, governance and management**

##### ***Nature of governing document***

Yuvanis Foundation is a Charitable Incorporated Organisation (CIO) with the registered number 1201443. We are governed by a constitution that establishes the objectives and powers of the organisation.

Trustees recognise the importance of good governance as fundamental to the success of Yuvanis Foundation, promoting a culture where everyone works towards fulfilling the Charity's vision and supporting compliance with relevant law and regulation. Trustees regularly review the governance and management of the Charity and have this year started to apply the principles of the Charity Governance Code as appropriate to the structure and operations of the Charity.

## **Yuvanis Foundation**

### **Trustees' Report (continued)**

#### ***Recruitment and appointment of trustees***

Existing trustees elect new Trustees at any point in the year, and there are no restrictions on who can be nominated. New Trustees are supported through mentorship and an induction process which includes details of their responsibilities, Charity Commission publications and the governing document. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

All Trustees are encouraged to meet Yuvanis Foundation's volunteers and beneficiaries. All Trustees give their time freely and are reimbursed for out-of-pocket expenses. Trustees are encouraged to disclose all relevant interests and register them with the CEO and withdraw for decisions where a conflict of interest may arise. It is a priority for the Board to appoint new Trustees in the Financial Year 2025-26.

#### ***Organisational structure***

Board of Trustees meet at least four times per year and are responsible for the organisation's governance as set out in, but not limited to, the constitution. Decisions on the organisation's day to day running are taken by the Chief Executive and senior management team. The Board receives regular reports from the Executive. Decisions and matters with significant implications on the organisation are brought to the Board.

These include:

- Policy Development
- Organisational Priorities
- Service Development
- Risk Identification (management, mitigation and review)
- Brand and Public Relations Development

#### ***Major risks and management of those risks***

##### ***Safeguarding***

Safeguarding remains a risk that we monitor very closely due to the nature of our work. Safeguarding remains a risk that we monitor very closely due to the nature of our work. In the past year, we implemented areas for development as identified in last year's NSPCC consultancy. We have also created a brand new policy and procedure set for online and digital youth engagement. Staff, Trustees and those we work with are regularly trained and reminded of their duties. We will continue to prioritise safeguarding development. DBS checks are carried out for all management or delivery positions and those who regularly work with children and vulnerable adults. Our staff handbook contains a code of conduct relating to safeguarding and Trustees discuss safeguarding at every board meeting. We have not had any safeguarding concerns raised in the past year.

##### ***Health & Safety***

Procedures are in place to ensure compliance with health and safety regulations, particularly COVID-secure guidelines. All colleagues are advised to comply with media law to minimise any risk within our magazine and content publications. The risk of cyber-attacks has been raised by the Charity Commission and National Cyber Security Centre. Trustees are mindful of the risks associated with cyber-attacks, and plans are in place to mitigate and respond to these risks with system security, data protection and insurance cover.

#### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

## **Yuvanis Foundation**

### **Trustees' Report (continued)**

#### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 15 September 2025 and signed on its behalf by:



.....  
Zahir Ahmad  
Chairman



.....  
Mashuda Hussain  
Trustee

## Yuvanis Foundation

### Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15 September 2025 and signed on its behalf by:



.....  
Zahir Ahmad  
Chairman



.....  
Mashuda Hussain  
Trustee



## **Yuvanis Foundation**

### **Independent Examiner's Report to the trustees of Yuvanis Foundation**

I report to the trustees on my examination of the accounts of Yuvanis Foundation for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the charity trustees of Yuvanis Foundation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

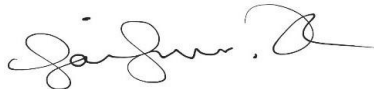
I report in respect of my examination of the Yuvanis Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Yuvanis Foundation as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
Saifur Rahman  
ACCA

Rahman Accountants Limited  
13 Cotswold Drive  
Royton  
Oldham  
OL2 5HD

15 September 2025

# Yuvanis Foundation

## Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies		31,314	209,665	240,979
Grants returned from previous year		-	(50,000)	(50,000)
Other trading activities		3,092	-	3,092
Total income		34,406	159,665	194,071
<b>Expenditure on:</b>				
Charitable activities		(645)	(153,340)	(153,985)
Other expenditure	6	(1,000)	(4,950)	(5,950)
Total expenditure		(1,645)	(158,290)	(159,935)
Net income		32,761	1,375	34,136
Net movement in funds		32,761	1,375	34,136
<b>Reconciliation of funds</b>				
Total funds brought forward		7,907	202,470	210,377
Total funds carried forward	13	40,668	203,845	244,513
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		3,049	334,059	337,108
Other trading activities		1,156	-	1,156
Total income		4,205	334,059	338,264
<b>Expenditure on:</b>				
Charitable activities		(560)	(197,269)	(197,829)
Other expenditure	6	(2,846)	(37,053)	(39,899)
Total expenditure		(3,406)	(234,322)	(237,728)
Net income		799	99,737	100,536
Net movement in funds		799	99,737	100,536
<b>Reconciliation of funds</b>				
Total funds brought forward		7,109	102,733	109,842
Total funds carried forward	13	7,908	202,470	210,378

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 14.

**Yuvanis Foundation**  
**(Registration number: 1201443)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	7,719	11,048
<b>Current assets</b>			
Cash at bank and in hand	11	241,485	199,329
<b>Creditors: Amounts falling due within one year</b>	12	<u>(4,691)</u>	<u>-</u>
<b>Net current assets</b>		<u>236,794</u>	<u>199,329</u>
<b>Net assets</b>		<u><u>244,513</u></u>	<u><u>210,377</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		203,845	202,470
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>40,668</u>	<u>7,907</u>
<b>Total funds</b>	13	<u><u>244,513</u></u>	<u><u>210,377</u></u>

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 15 September 2025 and signed on their behalf by:



.....  
Zahir Ahmad  
Chairman



.....  
Mashuda Hussain  
Trustee

# **Yuvanis Foundation**

## **Notes to the Financial Statements for the Year Ended 31 March 2025**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Yuvanis Foundation meets the definition of a public benefit entity under FRS 102. 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 note(s) to these accounts.

#### **Going concern**

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

#### **Income and endowments**

Voluntary income, including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable, and the amount can be reliably measured.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required, and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## **Yuvanis Foundation**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

## **Yuvanis Foundation**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## **Yuvanis Foundation**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

#### ***Debt instruments***

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other considerations expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### ***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Yuvanis Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations	1,669	-	1,669
Grants	29,645	209,665	239,310
Grants returned from previous year	-	(50,000)	(50,000)
<b>Total for 2025</b>	<u>31,314</u>	<u>159,665</u>	<u>190,979</u>
<b>Total for 2024</b>	<u>3,049</u>	<u>334,059</u>	<u>337,108</u>

### 3 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Other income from other trading activities	3,092	3,092
<b>Total for 2025</b>	<u>3,092</u>	<u>3,092</u>
<b>Total for 2024</b>	<u>1,156</u>	<u>1,156</u>



## Yuvanis Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 4 Expenditure on raising funds

**Total  
costs  
£**

#### 5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Note			
	645	153,340	153,985
	<u>645</u>	<u>153,340</u>	<u>153,985</u>
<b>Total for 2024</b>	<u><u>-</u></u>	<u><u>156,034</u></u>	<u><u>156,034</u></u>

**Total  
expenditure  
£**

#### 6 Other expenditure

	Unrestricted funds General £	Restricted funds £	Total funds £
Note			
Allocated support costs	1,000	4,950	5,950
	<u>1,000</u>	<u>4,950</u>	<u>5,950</u>
<b>Total for 2025</b>	<u><u>1,000</u></u>	<u><u>4,950</u></u>	<u><u>5,950</u></u>
<b>Total for 2024</b>	<u><u>2,830</u></u>	<u><u>35,560</u></u>	<u><u>38,390</u></u>

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

## Yuvanis Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

**2025**  
**£**

#### 8 Trustees remuneration and expenses

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2024	16,646	16,646
At 31 March 2025	16,646	16,646
<b>Depreciation</b>		
At 1 April 2024	5,598	5,598
Charge for the year	3,329	3,329
At 31 March 2025	8,927	8,927
<b>Net book value</b>		
At 31 March 2025	7,719	7,719
At 31 March 2024	11,048	11,048

#### 11 Cash and cash equivalents

	<b>2025 £</b>	<b>2024 £</b>
Cash at bank	241,485	199,329

#### 12 Creditors: amounts falling due within one year

	<b>2025 £</b>
Other taxation and social security	1,436
Other creditors	3,255
	<u>4,691</u>

## Yuvanis Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 13 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General	7,907	34,406	(1,645)	40,668
<b>Restricted funds</b>	<u>202,470</u>	<u>159,665</u>	<u>(158,290)</u>	<u>203,845</u>
<b>Total funds</b>	<u>210,377</u>	<u>194,071</u>	<u>(159,935)</u>	<u>244,513</u>
	Balance at 23 December 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General	7,109	4,205	(3,406)	7,908
<b>Restricted funds</b>	<u>102,733</u>	<u>334,059</u>	<u>(234,322)</u>	<u>202,470</u>
<b>Total funds</b>	<u>109,842</u>	<u>338,264</u>	<u>(237,728)</u>	<u>210,378</u>

#### 14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	7,719	7,719
Current assets	241,485	241,485
Current liabilities	<u>(4,691)</u>	<u>(4,691)</u>
Total net assets	<u>244,513</u>	<u>244,513</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	11,048	11,048
Current assets	<u>199,329</u>	<u>199,329</u>
Total net assets	<u>210,377</u>	<u>210,377</u>

#### 15 Analysis of net funds

## Yuvanis Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	At 1 Apr 2024 £	At 31 Mar 2025 £
Cash at bank and in hand	<u>199,329</u>	<u>241,485</u>
Net debt	<u>199,329</u>	<u>241,485</u>
	At 23 Dec 2023 £	At 31 Mar 2024 £
Cash at bank and in hand	<u>100,767</u>	<u>199,329</u>
Net debt	<u>100,767</u>	<u>199,329</u>

### 16 Grand Fund Analysis

Other taxation and social security	1,436
Other creditors	<u>3,255</u>
	<u>4,691</u>

## Yuvanis Foundation

### Statement of Financial Activities by fund for the Year Ended 31 March 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies	31,314	3,049
Other trading activities	3,092	1,156
Total income	<u>34,406</u>	<u>4,205</u>
<b>Expenditure on:</b>		
Charitable activities	(645)	(560)
Other expenditure	(1,000)	(2,846)
Total expenditure	<u>(1,645)</u>	<u>(3,406)</u>
Net income	<u>32,761</u>	<u>799</u>
Net movement in funds	32,761	799
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>7,907</u>	<u>7,109</u>
Total funds carried forward	<u><u>40,668</u></u>	<u><u>7,908</u></u>

## Yuvanis Foundation

### Statement of Financial Activities by fund for the Year Ended 31 March 2025 (continued)

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies	209,665	334,059
Grants returned from previous year	(50,000)	-
Total income	<u>159,665</u>	<u>334,059</u>
<b>Expenditure on:</b>		
Charitable activities	(153,340)	(197,365)
Other expenditure	(4,950)	(36,957)
Total expenditure	<u>(158,290)</u>	<u>(234,322)</u>
Net income	<u>1,375</u>	<u>99,737</u>
Net movement in funds	1,375	99,737
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>202,470</u>	<u>102,733</u>
Total funds carried forward	<u><u>203,845</u></u>	<u><u>202,470</u></u>

## Yuvanis Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	190,979	337,108
Other trading activities (analysed below)	3,092	1,156
Total income	<u>194,071</u>	<u>338,264</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	(153,985)	(197,925)
Other expenditure (analysed below)	(5,950)	(39,803)
Total expenditure	<u>(159,935)</u>	<u>(237,728)</u>
Net income	<u>34,136</u>	<u>100,536</u>
Net movement in funds	34,136	100,536
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>210,377</u>	<u>109,842</u>
Total funds carried forward	<u><u>244,513</u></u>	<u><u>210,378</u></u>

## Yuvanis Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Total 2025 £	Total 2024 £
<b><i>Donations and legacies</i></b>		
Appeals and donations	1,669	3,049
Grants	239,310	334,059
Grants returned from previous year	(50,000)	-
	<u>190,979</u>	<u>337,108</u>
<b><i>Other trading activities</i></b>		
Fees and supplies	3,006	1,118
Other income	86	38
	<u>3,092</u>	<u>1,156</u>
<b><i>Charitable activities</i></b>		
Project Expenses	(87,426)	(197,829)
Rent	(5,722)	-
Wages and salaries	(55,269)	-
Staff pensions	(721)	-
Staff training	(40)	-
Printing, postage and stationery	(509)	-
Trade subscriptions	(694)	-
Motor expenses	(25)	-
Travel and subsistence	(1,579)	-
Consultancy fees	(2,000)	-
	<u>(153,985)</u>	<u>(197,829)</u>
<b><i>Other expenditure</i></b>		
Building repairs	-	(29,699)
Insurance	(410)	(409)
Repairs and maintenance	-	(1,124)
Telephone and fax	(658)	(822)
Computer software and maintenance costs	(381)	(1,606)
Trade subscriptions	-	(373)
Motor expenses	-	(15)
Advertising	(172)	(1,960)
Accountancy fees	(1,000)	(500)
Bank charges	-	(62)
Depreciation of plant and machinery	(1,494)	(1,494)

This page does not form part of the statutory financial statements.



## Yuvanis Foundation

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Total 2025 £	Total 2024 £
Depreciation of fixtures and fittings	(1,835)	(1,835)
	<u>(5,950)</u>	<u>(39,899)</u>

#### 17 Grand Fund Analysis

The National Lottery - Reaching Communities	99,373
The National Lottery Community Fund	32,375
Postcode Neighbourhood Trust	25,000
Oldham Metropolitan Borough Council	21,485
Greater Manchester Environmental Trust	17,947
Autotrader Foundation	14,514
Transport for Greater Manchester	2,000
CSDA Investments – Previous Year Grant Returned	(50,000)
Others	26,616
<b>Total</b>	<u>189,310</u>

#### 17 Exceptional Items

In the 2024 financial year, the charity received a grant of £50,000 from CSDA Investments. After the year end, CSDA Investments introduced additional conditions that would have changed the nature of the funding. As the charity had not applied any of the funds to charitable activities, the full amount of £50,000 was returned to CSDA Investments in the 2025 financial year.