THE GREATER MANCHESTER TRUST FOR RECREATION

England & Wales · Charity number 521234

Details

Other names	MANCHESTER AND SALFORD PLAYING FIELD SOCIETY, BOYS AND GIRLS CLUBS OF GREATER MANCHESTER, GREATER MANCHESTER FEDERATION OF CLUBS FOR YOUNG PEOPLE, Greater Manchester Youth Federation
Status	Registered
Legal form	Other
Registered	1963-03-25
Register	View on the Charity Commission register

Contact

Address	Partington Youth and Community Centre Moss Lane Partington Greater Manchester M31 4FA
Phone	01616604091
Email	info@gmyouthfed.org
Website	www.gmyouthfed.org

Activities

Objects: A) THE PROVISION AND MAINTENANCE OF A RECREATION GROUND FOR THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;B) THE PROVISION AND MAINTENANCE OF FACILITIES FOR THE RECREATION AND OTHER LEISURE-TIME OCCUPATION OF YOUNG PEOPLE AND ADULTS WHO ARE RESIDENT IN THE AREA OF BENEFIT TO HELP AND EDUCATE THEM SO TO DEVELOP THEIR PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED.THE AOB IS CITY OF MANCHESTER, SALFORD AND ELSEWHERE IN THE SURROUNDING TOWNS AND DISTRICTS.

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Activities: To encourage young people to participate in a wide range of activities designed to promote their social and sporting skills.provide appropriate space for active play for young people and young adults

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Amateur Sport, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** MANCHESTER, SALFORD AND DISTRICT
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£22,933,042	£1,028,712	£26,358,048	19
2024-03-31	£428,104	£733,027	-	-
2023-03-31	£137,287	£367,671	-	-
2022-03-31	£105,465	£235,423	-	-
2021-03-31	£122,329	£191,827	-	-

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Trustees

Name	Role	Appointed
Emma O'Reilly	Chair	2019-04-25
Alexander Edward Stephens		2026-01-28
Daniel Jones		2015-01-01
Megan Kathleen Rose Price		2024-08-09
Michael David Rollinson		2025-12-04
Ralph John Ellerton		2022-03-24
Richard Baty		2024-10-07
Richard Michael Lloyd		2026-01-28

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THE GREATER MANCHESTER TRUST FOR RECREATION

England & Wales - Charity number 521234

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Greater Manchester Youth Federation

The Greater Manchester Trust for Recreation

Charity No: 521234

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Greater Manchester Youth Federation

CHARITY INFORMATION

PATRON

Sir Warren Smith KCVO KStJ JP

TRUSTEES

Emma O'Reilly	Chair of Trustees
Daniel Jones	Trustee
Ralph Ellerton	Trustee
Megan Price	Trustee (appointed August 2024)
Richard Baty	Trustee (appointed October 2024)

PRINCIPAL OFFICE

Partington Youth and Community Centre
118 Moss Lane, Partington,
Greater Manchester M31 4FA

AUDITORS

DonnellyBentley Limited
Chartered Accountants
Hazelmere
70 Chorley New Road,
Bolton BL1 4BY

BANKERS

Barclays Bank plc

INVESTMENT MANAGERS

RBC Brewin Dolphin
Asset Management Division
1 The Avenue, Spinningfields Square,
Manchester M3 3AP

SOLICITORS

Shoosmiths LLP
The XYZ Boulevard, Spinningfields,
Manchester M3 3AZ

CHARITY PERSONNEL

Glyn Potts MBE DL	Chief Executive
Jo Johnson	Operations Director

The Greater Manchester Trust for Recreation
Registered Charity 521234

CHAIR'S STATEMENT

I am delighted that 2025 has been another remarkable year for Greater Manchester Youth Federation (GMYF). A year characterised by growth, resilience and ambition.

Our Youth Centres continue to thrive. After some challenges, Partington is now firmly established with a dedicated team delivering a growing range of activities for young people. Charlestown Youth Centre celebrated being operational for two years and now welcomes more than 60 young people each week.

The Board took the bold step of negotiating with Lancashire Association of Boys and Girls Club to take full ownership of Ormside Mill Residential Centre. The transfer is due to complete in late 2025. The visible energy and enthusiasm in these spaces are a testament to the commitment of our staff and volunteers.

In a bid to extend service reach, we assumed management of Norbrook Youth Centre in Wythenshawe. This ensures another local community will benefit from the safe, supportive environment GMYF provides. Work has also begun on the Melland Youth Centre in Gorton - a flagship project that will become a hub for youth engagement and opportunity. Both these developments reflect our focus on delivering for the growing needs of young people across Greater Manchester.

Outdoor education remains a priority. Residential trips to Ormside Mill and adventure activities have been made possible by the continued generosity of Diecast Limited. These experiences change lives by helping young people to overcome their fears, build resilience, and discover new horizons. We were delighted to appoint Tara McGuirk to our growing Duke of Edinburgh's Award (DofE) Team. She is an outdoor enthusiast with a wealth of knowledge about the scheme.

A commitment to equality and safety underpins everything we do. This year, we have strengthened safeguarding and inclusion practices with the introduction of new reporting tools, ensuring all leaders have suitable and up-to-date qualifications as Designated Safeguarding Leads. We have also introduced fortnightly whole team updates.

Karen Wilson DL stepped down as our CEO in April 2025. Her vision and determination helped transform GMYF into the vibrant organisation it is today. Under her leadership we created the foundations for future growth, and thanks to her efforts, the young people of Greater Manchester can look forward to a bright future. On behalf of the board, I would like to extend heartfelt thanks to Karen for her significant contribution.

We were delighted to welcome Glyn Potts MBE DL as our new CEO. Glyn has already injected energy and clarity into our strategy, ensuring that GMYF remains on a firm financial footing whilst pursuing ambitious plans for growth. As a result, our financial position is strong. We have maintained a prudent reserves policy while investing in major capital projects, supported by grants, donations, and the proceeds of land sales. Our financial stability means we can plan confidently for the future.

I would like to thank our Trustees for their unwavering support, time and dedication. Your expertise and generosity of spirit pave the way to turn strategy into action.

Finally, to all our staff, volunteers, partners, and supporters who have supported our efforts in 2024-25, thank you for making this a year of achievement and hope. Together, we will continue to provide opportunities for young people in Greater Manchester to flourish and be the best version of themselves.

Emma O'Reilly
Chair of Trustees

CHIEF EXECUTIVE'S REPORT

2024-25 was a landmark year for our organisation. We have built on the strong foundations laid in previous years and have taken bold steps towards realising an ambitious vision.

As part of this growth and transformation, Charlestown Youth Centre continues to expand its reach and appeal, building links with its community and young people, while Partington Youth Centre has solidified itself as our headquarters and an important community resource.

Our strategic intent is clear: to professionalise, expand, and innovate. This year, we have significantly increased staffing levels, ensuring every Youth Centre and programme is supported by enthusiastic, skilled professionals.

We have invested in improving and upgrading our systems and processes, introducing robust governance, safeguarding, and operational frameworks to manage growth effectively and sustainably. These changes position GMYF as a modern, forward-thinking organisation ready to meet the challenges of the next decade.

None of this progress would have been possible without the work led by Karen Wilson DL during her tenure as Chief Executive. Karen's vision and relentless drive transformed GMYF from a charity at risk into a thriving organisation with a clear purpose and strong financial footing. Her leadership enabled us to dream bigger and deliver more for the young people of Greater Manchester. On behalf of the staff and the communities we serve, I thank Karen for her valued, impactful contribution.

Looking to the future, we have exciting plans to deliver. The development of Melland Youth Centre is well under way and will become a flagship hub for youth engagement. Adding Norbrook Youth Centre to our portfolio is another key milestone. The use of Ormside Mill adds huge value to the activities and opportunities we can deliver for young people, with full ownership on the horizon.

The growth of the Duke of Edinburgh's Award Scheme, and the strengthening of partnerships across Greater Manchester reflect our ambition to provide transformational opportunities for young people.

To our Trustees, thank you for your unwavering support and strategic guidance. Your commitment to our mission and confidence in our plans has been instrumental in driving this period of growth and evolution.

As we move forward, we are building a charity that meets current societal needs and will thrive for generations to come. Our focus is clear: to create safe, inclusive spaces, amplify youth voice and deliver life-changing experiences for young people.

Glyn Potts MBE DL
Chief Executive

TRUSTEES' REPORT

The Trustees present the Annual Report and Financial Statements of The Greater Manchester Trust for Recreation ("the Charity") for the year ending 31 March 2025.

These financial statements have been prepared in accordance with the accounting policies set out in Note 1 of the accounts and comply with the Charity's Trust Deed, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (published in October 2019).

Structure, Governance and Management

The Charity is governed by its Trustees at Board meetings. The governing document allows for a maximum of ten Trustees, each appointed for a term of three years (previously five). The Trustees must hold at least two ordinary meetings each year. In 2024-25, six meetings were held, supported by the Finance and Safeguarding sub-committees.

Trustees during 2024-25 and up to the date of approval of the accounts were:

Emma O'Reilly, Chair (re-appointed January 2023)
Daniel Jones (re-appointed January 2024)
Ralph Ellerton (re- appointed November 2024)
Megan Price (appointed August 2024)
Richard Baty (appointed October 2024)
Glyn Potts MBE DL (re-appointed May 2024, resigned January 2025 upon appointment as CEO)

We are also privileged to have the support of our patron, Sir Warren Smith KCVO KStJ JP, former Lord Lieutenant of Greater Manchester, whose knowledge and support are invaluable to our work.

Appointment of Trustees

Trustees are appointed by The Greater Manchester Trust for Recreation and selected based on the needs of the Charity and their suitability aligned to our objectives.

During their induction, new Trustees receive:

- Information about the Charity's mission, governance structure, and operational practices.
- A briefing on its history and strategic priorities.
- Guidance from the Charity Commission on the duties and responsibilities of Trustees.

Memberships

The Charity is a member of several organisations that provide guidance on governance, compliance, and best practice, including:

- **National Council for Voluntary Organisations (NCVO)**
- **SportEd**
- **National Youth Agency**
- **Living Wage Foundation**
- **Third Sector Essentials**
- **ACEVO**

Our memberships ensure that GMYF is informed on legislative changes and sector-wide developments affecting charities.

Risk Management

In pursuit of the Charity's objectives, the Trustees remain committed to avoiding unethical or unreasonable financial risk in managing the Charity's assets. All new Trustees are appointed for their skills and experience and following robust governance. In areas where the Trustees need to delegate management responsibilities, appropriate qualifications and expertise are verified.

- Safeguarding remains a priority. We review and update our policies regularly, as required. All staff hold at least Level 1 Safeguarding certification. Those who work directly with young people hold Level 2, and senior staff hold Level 3.
- All staff are required to undertake mandatory Data Protection (GDPR) training to maintain compliance. The Charity retains an independent HR adviser to ensure our people policies are current. Health & Safety compliance for our buildings is subcontracted to Worknest, with all staff trained under its comprehensive programme.
- Outdoor adventure activities are fully risk assessed and supervised by qualified staff and contractors.
- The Charity maintains a full risk register, reviewed regularly by the Senior Leadership Team and Trustees.

Collaboration Opportunities

We collaborate with, and support, several affiliated organisations, many of which are registered charities. Our primary partnerships are with affiliated youth clubs that provide sport and recreational activities. We aim to be a supportive partner, offering guidance and resources. Most affiliated clubs are volunteer-led with minimal paid staff.

Custodian Trusteeship

The Charity, or its subsidiary **Greater Manchester Federation of Boys Clubs,** acts as Custodian Trustee for the following organisations, segregating such assets from its own. Should any of these organisations fail to meet their obligations under the leases, ultimate responsibility would lie with the Charity.

Norbrook Youth Club

Garthorp Road, Northern Moor, Manchester
In December 2009 The Greater Manchester Trust for Recreation entered into a 125-year lease with Greater Manchester Passenger Transport Executive.

Haughton Green Young People's Centre

Lancaster Road, Denton, Tameside
40-year lease entered February 1998 with Tameside Metropolitan Borough Council.

Jimmy Egans Boxing Academy

Royalthorn Drive, Wythenshawe, Manchester
99-year lease entered June 2008 with Willow Park Housing Trust.

Related Parties and Transactions

Details of related parties and related party transactions are disclosed in **Note 27** to the financial statements.

Charitable Objectives and Activities

1. The provision and maintenance of a recreation ground for the benefit of the inhabitants of the area of benefit without distinction of political, religious or other opinions, with the object of improving the conditions of life for the said inhabitants.
2. The provision and maintenance of facilities for the recreation and other leisure-time

occupation of young people and adults who are resident in the area of benefit to help and educate them so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The area of benefit is Manchester, Salford and elsewhere in the surrounding towns and districts. In furtherance of these objects the Trustees have the following powers:

a. To provide, maintain and equip playing fields or buildings or organised games.
b. To assist the provision, maintenance and equipment of such playing fields or buildings.
c. To establish, maintain and organise Clubs, hostels and other accommodation.
d. To co-ordinate with other organisations established for charitable purposes and having similar objects to that of the Trust.
e. To do all other lawful things as will further the attainment of the objectives of the Charity.

The Trustees have taken advice on whether the above objects and powers are sufficient to allow the Charity to operate as Greater Manchester Youth Federation and have concluded that they are sufficient.

Achievements, Performance and Public Benefit

The Trustees have given due consideration to the Charity Commission guidance on the operation of the public benefit requirement and are satisfied that this requirement continues to be met through the activities described in this report.

Wholly Owned Assets

The Charity owns four playing fields in Manchester and Salford, all Permanent (Functional) Endowment Assets. No value is placed on these fields in the Fixed Assets of the Charity.

Melland Playing Field (Gorton)

Land retained from a recent sale. This site will host the new Gorton Youth and Community Centre, complete with changing rooms and two grass pitches which are currently under development.

Simon Playing Fields (Didsbury)

Leased to a sports club, which is responsible for all maintenance. The land sits within the River Mersey flood basin. Rental is at a commercial rate and subject to five-yearly rent reviews.

Duncan Matheson Playing Fields (Salford)

Currently used by Swinton Football Club under a three-year lease agreement.

Godfrey Ermen Playing Fields

Now designated as a Town and Village Green.

Partington Youth and Community Centre

In April 2022, the Charity entered into a 99-year lease with Trafford Council for the Partington Youth and Community Centre building. The Centre is a key hub for our youth engagement and community activities, with expanded programmes delivered throughout 2025.

Charlestown Youth Centre

In October 2023, the Charity accepted a surrender back of the lease for these premises (previously known as Whitemoss Club for Young People). The Charity remains the occupier under a lease originally granted in February 2020 for 25 years. Manchester City Council has since agreed to extend this lease term to 40 years. The Charity decided to run the premises directly and successfully reopened the Centre in June 2024. Charlestown has grown significantly and welcomes more than 60 young people every week to take part in a wide range of activities.

Ormside Mill Residential Centre Limited

The Charity holds a 50% share in Ormside Mill, located in Appleby-in-Westmorland, which operates as a residential centre for young people. The premises are owned by a separate charity, Ormside Mill Residential Centre Limited (charity number 1078029) ("OMRCL"). OMRCL's shareholders are the Charity and the Lancashire Association of Boys and Girls Clubs (LABGC), each owning a 50% stake. Our Chair of Trustees serves as Director of OMRCL. The Centre continues to provide outdoor education and residential experiences, which are a cornerstone of our youth development strategy.

FIVE YEAR STRATEGY

The Board of Trustees has reviewed the Charity's strategic direction for the next three to five years. Following consultation with stakeholders, staff, and young people, we have agreed to focus our time and resources on the following strategic aims:

Our Strategic Aims

1. Excellent Local Youth Services

To enhance and expand youth services by creating safe, inclusive, and high-quality environments across our centres and affiliates.

- **Deliver high-quality, accessible programming:** Offer a diverse range of activities, including after-school and holiday programmes, ensuring safety, inclusivity, and compliance across at least four centres.
- **Create supportive environments:** Foster social connections and provide mental health support services, with safe and welcoming spaces for all young people.

2. Strong Youth Voice and Participation

To ensure young people feel valued and included in decisions about the Charity and its operations, empowering them to influence their communities and beyond.

- **Build capabilities:** Equip young people with tools and skills to express opinions and advocate for their needs.
- **Encourage participation:** Provide feedback mechanisms and encourage young people to contribute to programme design.
- **Develop leadership:** Create initiatives for young people to lead projects, mentor peers, and give back to their communities.
- **Amplify youth voice:** Strengthen our links with Manchester Youth Council and other organisations to create lasting change.

3. Growth in Outdoor Education

To expand our outdoor education programmes to increase participation and offer unique experiences for young people.

- **Expand programmes:** Deliver more outdoor activities and broaden access to The Duke of Edinburgh's Award Scheme.
- **Encourage engagement and partnerships:** Collaborate with other organisations to provide more holiday activities and affiliated clubs for young people.

4. A Great Place to Work

To cultivate a happy, confident workforce where every individual feels supported and empowered.

- **Personalise learning and development:** Invest in tailored training to upskill and enhance staff and volunteer capabilities.
- **Grow our talent:** Identify and nurture potential within teams and support young people into a career in youth work.
- **Foster volunteering:** Build and maintain a diverse, skilled volunteer network aligned with our values.

5. A Sustainable Charity for Future Generations

To be a lasting force for good, ensuring our presence and impact are felt for another 100 years.

- **Manage resources:** Optimise flexible and fixed resources for effective operations and long-term growth.
- **Build partnerships:** Work with charities, local authorities, and stakeholders to expand services and influence.
- **Raise our profile:** Implement a clear communications strategy to strengthen fundraising, corporate sponsorship, and bids for growth.
- **Strengthen governance:** Maintain robust frameworks to ensure transparency, accountability, and ethical decision-making.

Financial Review

Overview

This year has seen the consolidation of the youth centre in Partington, and bringing the Charlestown facility into our own operational structure.

The net proceeds of £22,254k from the sale of land at Harry Dalton and Melland were received. We are committed to building a youth community centre, grass pitches and changing room facilities at Melland from the sale proceeds, at a cost of £5M to be completed in 2026.

We are dependent on investment income, grants and donations from the business community, individuals and local authorities.

The Charity does not carry out any significant fundraising activities.

Current year performance

Unrestricted Funds, representing funds available for the furtherance of our charitable objectives.

Description	2025 £'000	2024 £'000
Income	351	97
Exceptional compensation	-	200
Operational Expenses	(718)	(626)
Operational deficit	(367)	(329)
Transfer		-
Investment revaluations	63	232
Net deficit	(304)	(97)
Net assets at year end	1,964	2,268

The increase in income recognises the raised levels of investment income from the new funds now under management.

Operational expenses increased following the integration of operations at Partington Youth Centre and the Charlestown Youth Centre.

Investment gains were lower than the previous year At the year-end net assets totalled £1,964k (2024 £2,268k).

Description	2025 £'000	2024 £'000
Income	101	11
Diecast Donation	227	120
Expenses	(228)	(51)
Operational surplus	100	80
Other expense		-
Net assets at year end	261	160

Restricted Funds, donations and grants to be used for a specific purpose.

The income from the generous donation received from Diecast Limited enables the Charity to provide greatly increased access to outdoor activities for the young people whom we support, as well as greater numbers participating in The Duke of Edinburgh's Award Scheme. Unspent reserves at the year end totalled £261k.

Permanent Endowment, money and assets held by the Charity which cannot be used to fund operational activity. The income generated from these assets may be used to fund the operational activities.

Description	2025 £'000	2024 £'000
Net proceeds of land disposals	22,254	-
Operating expenditure	(83)	(56)
Investment revaluations	(229)	58
Net fund increase	21,942	2
Net assets at year end	24,133	2,191

Proceeds from recent disposals have now been recognised. There are commitments to build a youth and community centre, grass pitches and changing room facilities at Melland as well as acquiring the remaining investment and refurbishment of Ormside Mill Residential Centre.

At the year end the net assets of the Permanent Endowment were £24,133k.

Investment Policy and Performance

Surplus Unrestricted funds not required for immediate use are invested in an appropriate mix of medium risk assets, with the intention of maintaining capital and generating income for the purposes of the Charity. Permanent Endowment funds, sourced from the proceeds of land disposals, are invested to produce an income stream to finance the ongoing activities of the Charity, whilst generating capital growth in line with inflation.

The Board of Trustees sets the investment policy for the Charity having taken advice from its investment managers Brewin Dolphin Ltd.

Investment Performance	2025			2024	
	£'000 Unrestricted	£'000 Perm. Endowment	£'000 Perm. Endowment	£'000 Unrestricted	£'000 Perm. Endowment
	Brewin Dolphin		CCLA	Brewin Dolphin	
Opening balances	2,525	676		2,578	955
Land disposal proceeds		15,139			
Transfer		(5,000)	5,000		
Net unrealised gains	64	109	(342)	293	74
Net Funds withdrawn	(482)	76	-	(347)	(353)
Closing investments	2,107	11,000	4,658	2,525	676
Annual fees	15	28	-	17	5

Reserves Policy

The Trustees review the Charity's reserves policies annually to ensure they remain appropriate in the light of the Charity's activities, financial commitments, and risk profile. The policies are designed to provide financial stability, support the Charity's strategic objectives, and ensure the Charity can respond to unforeseen events or changes in income.

Unrestricted Reserves

As at 31 March 2025, the Unrestricted Reserves fund totalled £1,964,000 (2024: £2,268,000). The Trustees have approved a planned deficit for 2025/2026 of £523,000 and a further deficit of £745,000 in 2026/2027. These planned deficits reflect significant investment in the Melland build project, increased activity and programme delivery at the Charity's centres in Partington and Charlestown, and investment in the Norbrook, Wythenshawe Youth Centre ahead of its scheduled reopening in October 2025.

As a result of these combined commitments, unrestricted reserves are expected to reduce to £696,000 by year end 2027. The Melland facility is scheduled to open in the third quarter of 2026/2027 and is anticipated to increase GMYF's running costs by approximately £100,000 per annum.

The Charity's operational footprint will be further expanded by the acquisition of the full membership of the Ormside Mill Residential Centre in late 2025. The associated costs of full ownership, including remedial and improvement works, will be met from the Permanent Endowment fund. It is budgeted that, going forward, the Ormside Mill Residential Centre will be self-financing.

The Trustees have identified the principal risks to income as a reduction in investment returns and increases in operating expenses. Sensitivity analyses have been conducted to assess the impact of these risks on the Charity's financial position.

The reserves are held as to tangible assets £58k, broker investments £2,107k, less net working capital liabilities of £201k.

Total funds after deducting restricted funds, endowment funds and those that can only be realised by disposing of fixed assets were £1,906k.

Given the current level of unrestricted reserves, the Trustees are satisfied that the Charity has sufficient realisable resources to meet its obligations and planned expenditure for at least the next twenty-four months. However, the expansion from two to four operating youth centres, together with the transition to full ownership of the outdoor residential centre, represents a significant increase in the Charity's ongoing commitments.

In the medium term, the Trustees are actively exploring opportunities to strengthen the Charity's financial position through long-term fundraising initiatives, including applications for grants, development of partnerships, and broader fundraising activities.

Restricted Reserves

At year end 2025 these reserves totalled £261k, held in current and short term cash balances less net

current liabilities. Trustees are satisfied that these reserves are committed in the current year for the purposes specified by the donors.

Endowment Fund

The capital of the Endowment Fund must be preserved, any realisation proceeds must be reinvested in related assets. Any income derived from these assets may be used for the general purposes of the Charity.

The Endowment Fund consists of Fixed Assets £674k, Investments £15,766k and net current assets of £7,693k. There are current year build commitments of £4.7m to construct a community centre on the Melland site. Later in the year the remaining 50% ownership of Ormside Mill Residential Centre will be acquired from the existing third party shareholder.

Trustees consider that there are sufficient current assets available to meet the immediate commitments for this year, and that the capital of the fund will be maintained.

The Trustees will continue to monitor the reserves position closely, taking into account the Charity's strategic plans, operational risks, and the need to maintain financial resilience. The reserves policy will be reviewed annually, or more frequently if circumstances require, to ensure it remains appropriate for the Charity's evolving needs.

Summary of Key Points:

- The Trustees have approved planned and managed deficits, fully aware of the increased commitments arising from investment in the Melland build project, increased activity at the Partington and Charlestown centres, and the investment in the Norbrook, Wythenshawe youth centre.
- The additional £100,000 in running costs at Melland has been specifically accounted for as an incremental cost to the Charity's ongoing operations.
- Detailed financial forecasting and sensitivity analysis have been undertaken to assess the impact of potential risks. Even after accounting for planned deficits and increased commitments, unrestricted reserves are projected to stand at £696,000 at the end of the period, which the Trustees consider a sufficient buffer.
- The operational expansion, including the acquisition of the Ormside Mill Residential Centre, is being managed to minimise additional pressure on unrestricted reserves, with costs met from the Permanent Endowment fund and the centre budgeted to be self-financing.
- The Trustees are actively pursuing long-term fundraising and income generation initiatives to further strengthen the Charity's financial position.
- Ongoing monitoring and at least annual review of the reserves policy ensure that any emerging risks or changes in the financial outlook can be addressed promptly.

In summary, the Trustees' confidence in the sufficiency of the current level of unrestricted reserves is based on careful planning, robust financial management, and proactive risk mitigation, with explicit recognition and inclusion of the additional £100,000 running costs at Melland as an incremental cost. This approach ensures the Charity's financial stability over the next twenty-four months despite the significant increase in commitments.

Trustees' Responsibilities in relation to the Financial Statements

The Charity's 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 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 the financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the applicable 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 in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The report was approved by the Trustees on 12th January 2026 and is signed on their behalf by

Emma O'Reilly Chairman

Ralph Ellerton Trustee

OPERATIONS REVIEW

Celebrating a Year of Transformation

2024/25 has seen a period of transformative change and expansion. We made significant progress in growing our team, developing our curriculum and expanding our provision to enable more young people to access our services. With Norbrook Youth Centre opening on the horizon in October 2025, we have plenty more growth to look forward to next year.

Growing our reach

- An expanding operational footprint - Charlestown and Partington Youth Centres are making significant strides and new partnerships have been established.
- Refurbished and revitalised at-risk centres, preserving vital community assets for young people.
- Increased our outdoor education provision enabling more young people to participate in residentials, adventure activities, and The Duke of Edinburgh's Award, building confidence, resilience, and teamwork.
- Increased staff numbers, resulting in higher attendance and engagement.

Going forward

We are committed to broadening access to high-quality youth work and outdoor learning, removing barriers so every young person can benefit from opportunities for growth.

Curriculum, Inclusivity and Youth Voice

- We have initiated the development of our curriculum framework to strengthen the quality and consistency of our whole delivery.
- We are committed to advancing equity, equality, diversity, inclusion and belonging.
- Our youth centres have strengthened their roles as a safe and creative space for young people, introducing new initiatives such as Prove-It, Girls Zone, and Youth & Play to broaden engagement and opportunities
- We prioritise safeguarding in all our actions, ensuring every young person feels safe, valued, and empowered to participate.
- We have listened to feedback from young people to shape our offer, adding activities and enhancing sessions to improve accessibility and participation.
- Through workshops, sports, and trips, we have provided experiences that build confidence, foster connection and encourage young people to step beyond their comfort zones.

Going forward

Our forthcoming curriculum framework places youth participation, inclusivity, and a young person-centered approach at the heart of delivery, shaped through meaningful collaboration with young people.

We are moving towards a scaffolding model, offering support and staged opportunities to meet each individual's starting point and needs.

People, Collaboration and Culture

- We continue to create an inspiring and inclusive workplace where professional growth is championed, diversity is embraced, and our team's dedication is celebrated.
- Welcomed a wave of new colleagues, each one bringing fresh energy and ideas.
- We are creating a positive culture that supports collaboration and fosters creativity and initiative, enabling us to achieve more together.
- Learning and development - all staff have successfully completed mandatory safeguarding training, ensuring a shared understanding of best practice and the highest standards of safety and care.
- Senior team members have achieved their advanced safeguarding certification.
- We are developing a reflective culture - encouraging regular self-evaluation and open dialogue to empower our team and lead to continuous improvement in all we do.
- We invest in continuous professional development for every team member.
- Our policies and approach reinforce a culture where safety, wellbeing, and learning are championed.

Going forward

As we continue to build strong foundations, we remain focused on harnessing our collective talents to achieve more and adapt to emerging opportunities.

With the aspirations and opportunities of young people at the heart of our work, we will focus on continuous improvement, deepening our impact, and ensuring GMYF is a place where everyone can thrive.

Jo Johnson

Operations Director

PARTINGTON YOUTH CENTRE

Over the last year, our Youth Centre has strengthened its position as a safe, creative, and supportive space for children and young people in Partington.

We have improved our core offer and strengthened engagement with partner agencies across Trafford. A crucial part of this was listening to the views of the children and young people in our community to identify how our offer and its delivery could be improved.

New Programmes Introduced

- Prove-It
- Girls Zone group
- Youth & Play

Workshops and Education

We have hosted several workshops, formal and informal discussions on key themes affecting children, young people and families.

Girls Zone debates

A highlight of the year was our Girls Zone debates, aimed at empowering young females through conversations on mental health, relationships and identity. The success of the debates prompted a suggestion to start a weekly female-only session, which led to an International Woman's Day Event. More than 30 females attended the event and inspirational talks and discussions on relationships and personal safety.

Junior Club

Our Junior Club has gone from strength to strength. Following youth feedback on its timing, we changed the time and added more sessions. This has resulted in improved attendance, participation and accessibility. Junior Club provides a safe space for young people to talk, share their views and take ownership over designing their space.

'You said, We listened'

Our 'You said, We listened' consultation exercise provided a forum for valuable feedback. One of the suggestions was to create a space for young people to watch movies. In response, we started a monthly movie night. We also introduced a regular space for a homework club.

Sports and Recreation

Sports, physical activity and games continue to be a centre favourite, from 5-a-side football to dodgeball games involving the whole Centre.

Community Engagement

Our ongoing partnership with The Bread & Butter Thing provides affordable food and informal engagement with families, with over 80 families a week taking up this offer this year.

Trips and Visits

A series of off-site trips and visits have broadened minds and strengthened connections. The trips provided us with opportunities to explore, learn and work together, and challenged our young people to step beyond the familiar and go outside their comfort zones.

Our travels took us to vibrant cities and serene landscapes. From the busy City of London to the culture of Edinburgh, and the scenic beauty of the Lake District, each destination offered us unique experiences and opportunities to develop and grow.

Future Plans

In 2025/26, we will build on the strong foundations set during 2024/25 by expanding and strengthening programme delivery. To do this we will:

- Invest in developing our people and grow our team of youth workers, supporting them with the training they need to provide children and young people with the highest standards of safeguarding, support and development.
- Improve and develop 'skills for life' by adding a wider range of activities to our curriculum, including:
  - Creative and digital (film, podcasting, music)
  - Physical education (bike projects, outdoor education, DofE)
  - Cooking
  - Social citizenship (civic engagement and action), and
  - Improving youth voice and participation

CHARLESTOWN YOUTH CENTRE

Since opening our doors on 10th June 2024, Charlestown Youth Centre has become a safe and welcoming space for young people aged 8–19. Operating five days a week with ten sessions per week, we've engaged more than 300 young people and recorded thousands of contact hours through a diverse mix of activities, workshops, trips, and events.

Through regular consultation with the young people who access our centre, we continue to listen and respond to their ideas, needs, and aspirations. These are some highlights from our programme between August 2024 and March 2025.

Informal Education

Stand-out projects that have helped young people develop life skills and confidence:

- Workshops aligned with the UN Convention on the Rights of the Child (UNCRC) and Manchester's UNICEF Child Friendly City goals.
- Cooking sessions teaching teamwork, literacy, and numeracy.
- Digital safety workshops where young people earned computer licenses and created presentations.

> *"I'm happy my daughter attends the centre at Charlestown. The staff are friendly, and I know it's a safe place where she can have fun with her friends."*
>
> **~ Parent**

Sports & Recreation

We've delivered more than 10 different sports and recreational activities for physical health, teamwork, and social connection:

- Football, netball, badminton, volleyball, dodgeball, boxing.
- Snooker, table tennis, board games, and card games.

> *"I can chill with my friends. Always look forward to some food and having a game of pool."*
>
> **~ Ben, age 14**

Arts & Crafts

Creative highlights this year have included:

- "What does community mean to you?" creative expression task.
- Free access to paints, pencils, and craft materials.
- Sand art, tie-dying, making bug hotels, clay modelling, and poster design.

Seasonal Events & Activities

- As part of our Holiday Activities and Food Programme, we hosted a festive party with hot food, crackers, and games.
- We took 15 young people to see Cinderella at Manchester Opera House, with many of them experiencing live theatre for the first time.
- Inclusive and cultural events celebrating Eid, Halloween, International Peace Day, European Language Day, and Mental Health Awareness Week.

Female Empowerment

- Weekly female-only sessions create safe spaces for discussion and growth.
- On International Women's Day, more than 30 young people joined workshops with boxing coaches, police officers, and community leaders.

The boxing session really got the girls engaged. The young people put so much effort into the practice after receiving excellent tuition.

~ GMP Officer

Future Plans

In 2025/26, we will continue to work flexibly, share learning, and build meaningful relationships across sectors to unlock the full potential of Charlestown Youth Centre as a hub of opportunity, creativity, and community.

- **Strengthen delivery of play and youth sessions:** enhancing the quality, consistency, inclusivity and reach of our programmes.
- **Expand our workshops and activities:** on key themes, such as mental health, identity, digital safety, and life skills, and increase our presence in local parks, schools, and community spaces.
- **Increase representation and engagement:** ensure our programmes reflect the diversity of our community, give a voice to underrepresented groups, and create a sense of belonging.
- **Grow youth participation and footfall:** build trust and visibility through outreach, peer-led initiatives, and engaging programming.
- **Strengthen relationships with key partners:** including LA, VCSE, schools, health services, housing providers, businesses, cultural organisations, and grassroots groups.
- **Raise GMYF's profile as a leading regional organisation:** in play and youth activities through communications, partnership work, and showcasing what we do.
- **Expand access to outdoor education, residentials, and work experience:** offering young people experiences that build confidence, resilience, and aspiration.
- **Invest in our staff and young leaders:** support professional development and nurture new youth leaders ensuring sustainability and excellence in everything we deliver.

OUTDOOR EDUCATION

The Outdoor Education team supports young people to access outdoor adventure activities around the UK. Our aim is to broaden young people's horizons and increase their ambition, through taking part in life-changing activities, including hill walking, climbing, canoeing and sailing.

In 2024-25, we took 300 young people from the inner-city areas of Manchester, Salford, and Trafford to Snowdonia, the Lake District, Yorkshire Dales, Peak District and beyond – giving many their first taste of the great outdoors and doubling our reach.

Highlights

- **68** young people engaged with the Duke of Edinburgh Award (DofE) - 44 at Bronze, 17 at Silver and 7 at Gold level – a 48% increase on last year.
- **8** residential visits to our Outdoor Activity Centre at Ormside Mill allowing over 100 young people to spend quality time away from the city.
- **New** activities to build resilience, self-esteem, confidence and create lasting friendships include introductions to paddleboarding, sailing, high ropes tree climbing, and ghyll scrambling a clear favourite!
- **24** young people from Trafford and Manchester attended our annual Summer Camp at the Water Park Adventure Centre in Coniston - an action-packed five-day programme of exciting and rewarding activities.
    - **100%** of participants said they had a positive experience, said it had improved how they felt about themselves, and had gained more ambition, better health, and improved self-worth.
    - **96%** said they would not have been able to participate in Summer Camp if they had been asked to pay even a small fee, demonstrating the importance of our role in removing barriers and ensuring access to outdoor experiences.

Partnerships

We could not have doubled our reach this year without the support of our valued partners.

Our strong partnership with Broad Oak School saw 74 young people attend off-site activities and residentials. We extend our appreciation to school staff who have generously volunteered their time to support young people.

Collaborations with Pure Innovations, Salford Lads and Girls Club, Stockport Lads Club and Manchester Young Lives resulted in all four organisations sending groups to Ormside Mill.

Investing in our team

We continue to invest heavily in our staff and volunteers to ensure the highest standards of professionalism and expertise.

- **14** staff have completed First Aid courses including four who have completed Mountain Leader First Aid.
- **Two** people have completed Paddleboard Instructor qualifications.
- **Six** people have completed MIDAS minibus training.
- **14** staff and volunteers have completed Safeguarding training with four achieving Designated Safeguarding Lead status.

Young people gain significant improvements in their self-esteem, confidence and ambition by taking part in adventurous activities.

Future Plans

In 2025/26, we will extend our reach by:

- Engaging with an additional 200 young people participating in outdoor education, with 40 of these taking up the DofE Award Scheme.
- Increasing the number of young people taking part in residential events by 100, and
- Increasing the number of young people accessing taster sessions outdoors by 200.

Case Study

Demi is 15 years old and lives in Partington.

Demi started attending Duke of Edinburgh Award (DofE) sessions with her friends 9 months ago. She soon completed her Bronze and Silver Awards, and really came out of her shell during camp, venturing away from her tight-knit friendship group and making new friends from other centres.

Whilst on Summer Camp, Demi grew in confidence and self-esteem. At the start of the week, she was nervous and unsure what activities to get involved with, but by the end of the week she was one of the first to jump into a canoe, go into a cave or jump off the high ropes. The activity she liked best was sailing, but overall, she just really enjoyed challenging herself and encouraging other young people to do the same.

Now in year 11, Demi is studying hard and pushing herself both socially and intellectually. She wants to bring her knowledge and experience from the outdoors into her schoolwork, aspiring to go to university in the future to get a law degree.

Demi likes to support the underdog and finds she is happiest helping people less fortunate, especially those who are vulnerable. She has set herself a goal to complete her Gold DofE Award one day.

Demi now has so much ambition and is very forward thinking, saying she grows in confidence in uncertain situations. She is proud she overcame her fears and pushed herself out of her comfort zone.

Demi says...

"I joined to get involved in the outdoors and thought it would be good to get out of the house more. I found the sessions interesting and thought it would be good to do new things. I immediately began to enjoy the activities and loved learning how to read maps and going on day hikes. My favourite moment was climbing up a mountain in the pouring rain. I got stuck in because that's the way to get a buzz.

Playing games with the others in downtime, such as mafia, was cool. It helped me become more confident and sociable. I would not change anything about Summer Camp. Staff motivated me to do my best and try all the activities, which is what I did.

I want to stay connected with the people I met, and I want to go rock climbing and sailing again. I would not change anything about coming to the youth club; the opportunities are great and it's free.

I found going to Summer Camp with my friends exciting as I already knew I liked challenges, but this gave me an opportunity to really test myself."

Over 70% of young people have told us that outdoor education has improved their mental health, resilience and wellbeing.

INDEPENDENT AUDITOR'S REPORT

To the Trustees of The Greater Manchester Trust for Recreation

Opinion

We have audited the financial statements of The Greater Manchester Trust for Recreation (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
  and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect there under.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the Charity and the sector in which it operates and considered the risk of non-compliance with applicable laws or regulations.

We determined that the following laws and regulations were most significant: 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 (FRS 102), employment law, those that relate to health and safety, those that relate to safeguarding and child protection and those that relate to data protection. We designed audit procedures to respond to the risk, recognizing that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, for example, forgery or intentional misrepresentations, or through collusion.

We obtained an understanding of how the Charity is complying with those legal and regulatory frameworks by making enquiries of the management. We corroborated our enquiries through our review of board minutes.

Our tests also included agreeing the financial statements disclosures to underlying supporting documentation. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud.

We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the Trustees or management that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DonnellyBentley Limited

Date: 12th January 2026

DonnellyBentley Ltd, (Statutory Auditor)
Chartered Accountants
Hazlemere
70 Chorley New Road
Bolton
Lancashire
BL1 4BY

DonnellyBentley Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 March 2025

Current financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:						
Donations and legacies	**5**	1,175	327,864	-	329,039	132,053
Charitable activities	**6**	11,208	-	-	11,208	14,800
Investments	**7**	338,269	498	1,158	339,925	81,251
Other income	**8**	-	-	22,252,870	22,252,870	200,000
Total income and endowments		**350,652**	**328,362**	**22,254,028**	**22,933,042**	**428,104**
Expenditure on:						
Raising funds	**9**	14,933	-	27,838	42,771	22,242
Charitable activities	**10**	702,883	227,742	55,316	985,941	710,785
Total expenditure		**717,816**	**227,742**	**83,154**	**1,028,712**	**733,027**
Net gains/(losses) on investments	**15**	63,069	-	(228,681)	(165,612)	289,325
Net income/(expenditure) and movement in funds		**(304,095)**	**100,620**	**21,942,193**	**21,738,718**	**(15,598)**
Reconciliation of funds:						
Fund balances at 1 April 2024		2,268,154	160,680	2,190,496	4,619,330	4,634,928
Fund balances at 31 March 2025		**1,964,059**	**261,300**	**24,132,689**	**26,358,048**	**4,619,330**

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 March 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income and endowments from:					
Donations and legacies	**5**	1,965	130,088	-	132,053
Charitable activities	**6**	14,800	-	-	14,800
Investments	**7**	80,556	695	-	81,251
Other income	**8**	200,000	-	-	200,0000
Total income and endowments		**297,321**	**130,783**	**-**	**428,104**
Expenditure on:					
Raising funds	**9**	16,649	-	5,593	22,242
Charitable activities	**10**	609,722	51,020	50,043	710,785
Total expenditure		**626,371**	**51,020**	**55,636**	**733,027**
Net gains/(losses) on investments	**15**	231,709	-	57,616	289,325
Net income/(expenditure) and movement in funds		**(97,341)**	**79,763**	**1,980**	**(15,598)**
Reconciliation of funds:					
Fund balances at 1 April 2023		2,365,495	80,917	2,188,516	4,634,928
Fund balances at 31 March 2024		**2,268,154**	**160,680**	**2,190,496**	**4,619,330**

BALANCE SHEET

As at 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**16**		731,691		1,171,049
Investments	**17**		17,873,196		3,307,739
			18,604,887		**4,478,788**
Current assets					
Debtors	**18**	7,039,652		51,522	
Investments	**19**	-		1,352,550	
Cash at bank and in hand		793,842		386,333	
		7,833,494		**1,790,405**	
Creditors: amounts falling due within one year	**20**	(80,333)		(1,649,863)	
Net current assets			7,753,161		140,542
Total assets less current liabilities			**26,358,048**		**4,619,330**
The funds of the charity					
Endowment funds	**22**		24,132,689		2,190,496
Restricted income funds	**23**		261,300		160,680
Unrestricted funds	**24**		1,964,059		2,268,154
			26,358,048		**4,619,330**

The financial statements were approved by the Trustees on 12th January 2026

Emma O'Reilly
Chairman

Ralph Ellerton
Trustee

STATEMENT OF CASH FLOWS

For the Year Ended 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**29**		(9,213,147)		1,070,076
Investing activities					
Purchase of tangible fixed assets		(799,033)		(337,104)	
Proceeds from disposal of tangible fixed assets		23,458,283		-	
Loans made		-		(77,104)	
Purchase of investments		(15,293,840)		-	
Proceeds from disposal of investments		1,915,321		(652,818)	
Investment income received		339,925		81,251	
Net cash generated from/(used in) investing activities			**9,620,656**		**(985,775)**
Financing activities					
Repayment of bank loans		-		40,000	
Net cash generated from financing activities			**-**		**40,000**
Net increase in cash and cash equivalents			**407,509**		**124,301**
Cash and cash equivalents at beginning of year			386,333		262,032
Cash and cash equivalents at end of year			**793,842**		**386,333**

1. Accounting policies

Charity information

The Greater Manchester Trust for Recreation is involved in the provision and maintenance of facilities for the recreation and other leisure-time occupation of young people and adults, who are resident in the area, to help and educate them.

The registered office of the Trust is Partington Youth and Community Centre, 118 Moss Lane, Partington, Greater Manchester, M31 4FA.

The Trust is governed by a scheme approved by the Charity Commission.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds are available at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds are funds subject to specific restrictions and conditions imposed by donors or by the purpose of the grantor of the funds received.

Amounts currently classed as Permanent Endowment funds are capital funds which have been given to the Charity to be held as capital and there is no automatic right to convert them to income. Although the capital must be retained for the longer-term benefit of the Charity, any investment income arising from it (e.g. dividends from shares) is then available for general purposes to support the work of the Charity.

1.4 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the Charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and it is included when the amount can be measured reliably. Investment income is recognised as the Charity's right to receive payment is established.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Costs are defined as follows:

Cost of raising funds
Include those costs associated with attracting voluntary income and in applying for new funding and sponsorship and the costs associated with investment management.

Charitable expenditure
The costs delivering the charitable activities.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources, in line with the Trustees estimate of core staff time spent on the various activities.

The Charity is not registered for VAT and therefore all its input tax is irrecoverable. Expenditure is analysed inclusive of VAT, where this has been incurred.

1.6 Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Assets costing less than £500, and not forming part of a related series, are not capitalised but written off to revenue in the year of acquisition.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold Land and Buildings
2% Straight Line

Fixtures and Fittings
20% Straight Line

Motor Vehicles
25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment property
Investment properties are measured at fair value at each reporting date with changes in fair value recognised in 'net gains/(losses) on investments' in the Statement of Financial Activities.

1.8 Investment property
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactions value and subsequently measured at their settlement value.

Basic financial liabilities
Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits
The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Pensions

The Trust automatically enrol their eligible workers into the New Generation Group Pension Scheme provided by Aviva and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.13 Grants

The Trust administers the Young Peoples Fund (a restricted fund) which makes grants on application, to support the activities of affiliated clubs. Grants are accounted for in the year in which they are awarded, and the Trust does not make multiple year awards. A grant of £45,000 was paid from the Young People's fund in 2024-25 (£4,270 - 2023-24).

1.14 Concessionary loans

Concessionary loans include those receivable from third parties which are interest free or below market interest rates and are made to advance charitable purposes. All such loans are measured at cost, less impairment.

1.15 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in net gains/(losses) on investments in the SOFA if the shares are publicly traded or their fair value can be measured reliably. Other investments are measured at cost less impairment.

Funds are invested to produce the best possible financial return with an acceptable level of risk and to balance income and capital returns. The Charity has appointed two professional investment management firms to manage these assets on a discretionary basis and in line with this policy. Managers are required to produce a valuation and performance report quarterly.

2. Taxation

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

3. Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

4. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

5. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2024 £
Donations and gifts	1,175	235,386	236,561	1,965	125,318	127,283
Grants	-	92,478	92,478	-	4,770	4,770
	1,175	**327,864**	**329,039**	**1,965**	**130,088**	**132,053**

6. Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income		
Playing fields income	11,208	13,754
Other income	-	1,046
	11,208	**14,800**

7. Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Bank and other interest	14,222	498	1,158	15,878	3,452	695	-	4,147
Income from UK Investments	324,047	-	-	324,047	77,104	-	-	77,104
	338,269	**498**	**1,158**	**339,925**	**80,556**	**695**	**-**	**81,251**

8. Other income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Net gain on disposal of tangible fixed assets	-	22,252,870	22,252,870	-	-	-
Other income	-	-	-	200,000	-	200,000
	-	**22,252,870**	**22,252,870**	**200,000**	**-**	**200,000**

9. Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Fundraising and publicity						
Investment Management Fees	**14,933**	**27,838**	**42,771**	**16,649**	**5,593**	**22,242**

10. Expenditure on charitable activities

	Expenditure 2025 £	Expenditure 2024 £
Direct costs		
Staff costs	487,578	262,863
Depreciation and impairment	32,978	33,377
Professional fees	88,659	37,970
Bank charges	381	407
Cleaning & maintenance	27,638	48,590
Office & admin	11,617	12,640
IT & software	16,511	10,897
Utilities	26,480	25,013
Insurance	13,273	13,865
Motor & travel	6,526	4,745
Training & subscriptions	7,504	3,856
Rent & rates	10,100	7,576
Furniture & equipment	596	2,460
Grants projects	111,455	51,833
Cost of activities	37,048	15,131
Refurbishment	59,946	127,888
Sundry	34,421	39,674
	972,711	**698,785**
Share of support and governance costs (see note 11)		
Audit fees	13,230	12,000
	985,941	**710,785**
Analysis by fund		
Unrestricted funds	702,883	609,722
Restricted funds	227,742	51,020
Endowment funds	55,316	50,043
	985,941	**710,785**

11. Support costs allocated to activities

	2025 £	2024 £
Audit fees	13,230	12,000
Analysed between:		
Expenditure	**13,230**	**12,000**

12. Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	13,230	12,000
Depreciation of owned tangible fixed assets	32,978	33,377
Profit on disposal of tangible fixed assets	(22,252,870)	-

13. Trustees

During the year expenses were incurred of £77 on behalf of one trustee for hotel accommodation.
In the prior year the reimbursed expenses totalled £374.

14. Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Chief Executive	1	1
Operations Director	2	1
Finance and Administration	2	2
Youth Services delivery	11	7
Outdoor Adventure Education/DofE delivery	3	2
Total	**19**	**13**

Employment costs

	2025 £	2024 £
Wages and salaries	452,291	237,121
Social security costs	19,579	16,063
Other pension costs	15,708	9,679
	487,578	**262,863**

Redundancy and termination payments made during the period were nil (2024 - £9,852).
There were no employees whose annual remuneration was more than £60,000 in the year to 31 March 2025.
In the year to 31 March 2024 the only employee who earned over £60,000, earned between £70,001 and £80,000.

Remuneration of key management personnel

	2025 £	2024 £
The remuneration of key management personnel was as follows:		
Aggregate compensation	144,233	104,495

15. Gains and losses on investments

	Unrestricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Gains/(losses) arising on:						
Revaluation of investments	**63,069**	**(228,681)**	**(165,612)**	**231,709**	**57,616**	**289,325**

16. Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2024	1,153,184	19,079	40,940	1,213,203
Additions	778,355	20,678	-	799,033
Disposals	(1,205,215)	(198)	-	(1,205,413)
At 31 March 2025	726,324	39,559	40,940	806,823
Depreciation and impairment				
At 1 April 2024	20,071	11,848	10,235	42,154
Depreciation charged in the year	20,071	5,231	7,676	32,978
At 31 March 2025	40,142	17,079	17,911	75,132
Carrying amount				
At 31 March 2025	686,182	22,480	23,029	731,691
At 31 March 2024	**1,133,113**	**7,231**	**30,705**	**1,171,049**

Where the Charity acts as custodian Trustee the properties are not included in the accounts. The Charity also owns the following playing fields which were conveyed to it on the dates shown, although there are no records of the original values at the dates of conveyance.

Duncan Matheson playing field, Salford - 10 March 1910
Simon playing field, Didsbury, Manchester - 16 November 1925
Godfrey Ermen playing field, Abbey Hey, Manchester - 24 May 1928

The Trustees do not consider that the Duncan Matheson playing field, the Simon playing field or the Godfrey Ermen playing field have any significant immediate value, given the strict land use restrictions placed upon those fields.

17. Fixed asset investments

	Listed Investments £	Other Investments £	Total £
Cost or valuation			
At 1 April 2024	3,200,239	107,500	3,307,739
Additions	15,293,840	-	15,293,840
Valuation changes	(165,612)	-	(165,612)
Disposals	(562,771)	-	(562,771)
At 31 March 2025	**17,765,696**	**107,500**	**17,873,196**
Carrying amount			
At 31 March 2025	17,765,696	107,500	17,873,196
At 31 March 2024	**3,200,239**	**107,500**	**3,307,739**

	2025 £	2024 £
Other investments comprise:		
Long term loan to Ormside Mill Residential Centre	107,500	107,500

18. Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	5,660	45,964
Other debtors	7,027,263	-
Prepayments and accrued income	6,729	5,558
	7,039,652	**51,522**

19. Current asset investments

	2025 £	2024 £
Investment Property	-	1,352,550

The investment property was acquired for a cost of £1,352,550 on 15 December 2023 and was sold in the year to 31 March 2025 for the same amount.

20. Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		10,752	4,343
Deferred income		-	75,000
Trade creditors		27,521	112,694
Other creditors		2,030	1,355,225
Accruals		40,030	102,601
		80,333	1,649,863

21. Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	15,708	9,679

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

22. Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 April 2024 £	Incoming resources £	Resources expanded £	Gains and losses £	At 31 March 2025 £
Permanent endowments	2,190,496	22,254,028	(83,154)	(228,681)	24,132,689

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expanded £	Gains and losses £	At 31 March 2024 £
Permanent endowments	2,188,516	-	(55,636)	57,616	2,190,496

The amount currently classed as permanent endowment fund was created by the sale of Christie Fields, Harry Dalton Playing Field and part of the land at Melland Playing Field. The income is available to support the general activities of the Charity and the capital may be used for the purchase and renovation of other land and buildings for charitable activities.

23. Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expanded £	At 31 March 2025 £
J G Buckley	1,786	88	-	1,874
Fund for Young People	58,566	410	(45,000)	13,976
Funded by grants	11,405	92,478	(90,691)	13,192
Funded by donations	88,923	235,386	(92,051)	232,258
	160,680	**328,362**	**(227,742)**	**261,300**

	At 1 April 2023 £	Incoming resources £	Resources expanded £	At 31 March 2024 £
J G Buckley	1,704	82	-	1,786
Fund for young people	62,223	613	(4,270)	58,566
Funded by grants	12,602	4,770	(5,967)	11,405
Funded by donations	4,388	125,318	(40,783)	88,923
	80,917	**130,783**	**(51,020)**	**160,680**

J G Buckley Fund
Created in memory of a former Chief Executive to provide bursaries for young people in education. No applications were received in the year.

Fund for Young People
The fund provides grant support to affiliated clubs to support their activities and to enable them to carry out capital works. It also supports the work of the Charity. Grants are awarded by the Trustees through a formal application process.

Other Restricted Funds
These are donations and grants to fund a variety of activities for young people including The Duke of Edinburgh's Award, outdoor education and youth club activities and projects.

24. Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expanded £	Gains and losses £	At 31 March 2025 £
General fund	2,268,154	350,652	(708,756)	63,069	1,973,119
General funds	-	-	(9,060)	-	(9,060)
	2,268,154	**350,652**	**(717,816)**	**63,069**	**1,964,059**

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expanded £	Gains and losses £	At 31 March 2024 £
General funds	2,365,495	297,321	(626,371)	231,709	2,268,154

25. Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	58,155	-	673,536	731,691
Investments	2,107,317	-	15,765,879	17,873,196
Current assets/(liabilities)	(201,413)	261,300	7,693,274	7,753,161
	1,964,059	**261,300**	**24,132,689**	**26,358,048**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	88,577	-	1,082,472	1,171,049
Investments	2,524,523	-	783,216	3,307,739
Current assets/(liabilities)	(344,946)	160,680	324,808	140,542
	2,268,154	**160,680**	**2,190,496**	**4,619,330**

26. Financial commitments

At 31 March 2025 the charity was committed to building a new Youth and Community Centre together with two grass pitches. The cost of this work will be in the region of £4.7m.

27. Related Party Transactions

Emma O'Reilly, who is a trustee of the Charity, is a director and Trustee of Ormside Mill Residential Centre Limited. Karen Wilson, who was the Chief Executive of the Charity during the year to 31 March 2025, is also a Director of Ormside Mill Residential Centre Limited. During the year the Charity paid £42,180 (2024: £8,537) to Ormside Mill Residential Centre Limited for residential trips and activities.

Greater Manchester Federation of Boys Clubs is a subsidiary of The Greater Manchester Trust for Recreation. Greater Manchester Federation of Boys Clubs is under the control of the Greater Manchester Trust for Recreation as both its directors are Trustees of The Greater Manchester Trust for Recreation. The Greater Manchester Federation of Boys Clubs is a dormant company with no net assets at 31 March 2025 and 31 March 2024. Its company number is 00709426.

28. Custodian Trustee

The Charity, or its wholly owned subsidiary company Greater Manchester Federation of Boys Clubs, acts as custodian Trustee for the following organisations, segregating such assets from its own.

Should any of these organisations fail to meet their obligations under the leases the ultimate responsibility would lie with the Charity.

Norbrook Youth Club, Garthorp Road, Northern Moor, Manchester
In December 2009 The Greater Manchester Trust for Recreation entered into a 125-year lease with Greater Manchester Passenger Transport Executive.

Haughton Green Young People's Centre Lancaster Road, Denton, Tameside
In February 1998 Greater Manchester Federation of Boys Clubs entered into a 40-year lease with Tameside Metropolitan Borough Council on behalf of the club.

Jimmy Egans Boxing Academy Kings Mission Church, Royalthorn Drive, Wythenshawe, Manchester
In June 2008 The Greater Manchester Trust for Recreation entered into a 99-year tenant repairing lease to rent the premises in Wythenshawe known as Kings Mission Church from Willow Park Housing Trust to provide a home for the Boxing Club, an affiliated organisation, at an initial premium of £25,000 and thereafter at a peppercorn rent for 25 years.

29. Cash (absorbed by)/generated from operations

	2025 £	2024 £
Surplus/(deficit) for the year	21,738,718	(15,598)
Adjustments for:		
Investment income recognised in statement of financial activities	(339,925)	(81,251)
Gain on disposal of tangible fixed assets	(22,252,870)	-
Fair value gains and losses on investments	165,612	(289,325)
Depreciation and impairment of tangible fixed assets	32,978	33,376
Movements in working capital:		
(Increase) in debtors	(6,988,130)	(31,975)
(Decrease)/increase in creditors	(1,494,530)	1,379,849
(Decrease)/increase in deferred income	(75,000)	75,000
Cash (absorbed by)/generated from operations	**(9,213,147)**	**1,070,076**

30. Analysis of changes in net funds

The charity had no material debt during the year.

31. Contingent Asset

During the year to 31 March 2025, the charity sold the Melland playing fields. Part of the consideration relating to this sale is dependent upon the charity developing two playing fields. The maximum further consideration that the charity may receive is £560,000 but the precise amount will depend on when the playing fields are completed with the proceeds diminishing over time. The development of these playing fields is weather dependent and therefore although it is probable that some proceeds will be received, there is no certainty regarding the amount. For this reason, the receipt of £560,000 is considered to be a contingent asset and has therefore not been included in these accounts.

Supporting Aspiration.
Creating Opportunities.

www.gmyouthfed.org

Greater Manchester
Youth Federation

The Greater Manchester Trust for Recreation
Charity No: 521234

THE GREATER MANCHESTER TRUST FOR RECREATION

England & Wales - Charity number 521234

Accounts

Greater Manchester
Youth Federation

Annual Report
and
Financial Statements

For the Year Ended 31 March 2024

The Greater Manchester Trust for Recreation
Charity number: 521234

What some of our young people had to say...

I really enjoyed coming to holiday club, the games we played were fun and I liked the pasta bake.

Jack, Age 10

Best residential I have ever been to.

Brandon, Age 13

I came to Ormside with a leg injury from being ran over a few months previous and I couldn't get enough of it, I thought I wouldn't be able to do it, but everyone encouraged me, and I managed to get through all the activities and would recommend anyone who gets the chance to go then Go.

Harvey, Age 14

I had such a fun time at the centre, my summer was nice. I was lucky to go on many trips like the Formby beach and Tatton Park. Thank you for all the food and the free books.

Rhiannat, Age 11

Helped me grow in confidence, bravery and resilience. It's a once in a lifetime opportunity.

Mya, Age 10

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Greater Manchester Youth Federation

Charity Information

PATRONS	Sir Warren Smith KCVO KStJJP	
TRUSTEES	Emma O'Reilly	Chair of Trustees
	Daniel Jones	Trustee
	Fiona Morris	Trustee (resigned March 2024)
	Glyn Potts MBE	Trustee (resigned January 2025)
	Helen Robinson	Trustee (resigned February 2024)
	Patrick Waldron	Trustee (resigned August 2024)
	Ralph Ellerton	Trustee
	Megan Price	Trustee (appointed August 2024)
	Richard Baty	Trustee (appointed October 2024)
PRINCIPAL OFFICE	Partington Youth and Community Centre 118 Moss Lane, Partington, Greater Manchester M31 4FA	
ACCOUNTANTS	DonnellyBentley Limited Chartered Accountants Hazelmere 70 Chorley New Road, Bolton BL1 4BY	
BANKERS	Barclays Bank plc	
INVESTMENT MANAGERS	Brewin Dolphin Asset Management Division 1 The Avenue, Spinningfields Square, Manchester M3 3AP	
SOLICITORS	Shoosmiths LLP The XYZ Boulevard, Spinningfields, Manchester M3 3AZ	
CHARITY PERSONNEL	Chief Executive	Karen Wilson DL
	Operations Director	Jo Johnson

The Greater Manchester Trust for Recreation
Registered Charity 521234

Charity Chair Statement

The AGM is a great time to reflect on the past year and remember what a magnificent year 2024 has been for Greater Manchester Youth Federation (GMYF). We have grown again in leaps and bounds.

Partington is now over two years old, growing and developing all the time. It has gone from a staff of 2 to a staff of 14. Because of this growth of staff, it means we are seeing more and more young people at the centre, and we are offering an expanding range of activities for our young people.

We have reopened Charlestown Youth Centre (formerly Whitemoss Centre for young people) after a £200,000 refurbishment and makeover, leaving our young people very proud of their centre. We held a community opening in September, in which many of the local councillors and stakeholders attended, and we were treated to a walk around by our young people. Charlestown has hit the ground running, and we are presently having approximately 50+ young people attending weekly.

These great figures are in no small part thanks to Paul Fletcher for overseeing the refurbishment, and to Aaron Holleran, Noz Uddin and all the staff who have been absolute superstars in getting Charlestown up and operational, interacting with the community, building relationships with the local stakeholders and most importantly giving our young people a great selection of activities and a safe place to be themselves.

In both our centres, we now run a HAF programme and plan on expanding it next year. At present we have 20+ young people benefiting from the weekly sessions during each holiday period, which has led to 1400 hours of engagement for all who can access it. We have arranged several off-site trips, including a trip to Tatton Park for 21 young people, taken 22 young people to Formby Beach, 10 young people went karting during the Christmas period and this is just a snapshot of the numbers of young people who are able to access our activities.

We are still helping to fund and facilitate overnight activity trips using our residential centre at Ormside Mill, and we took 40 young people to a water centre (Arete) in Wales. On top of this delivering The Duke of Edinburgh's Award (DofE) programme is growing, and we are now running all levels - Bronze, Silver and Gold. Due to its demand, we have had to increase our staff level and welcome Jonathan Carter on board. We now offer a "Prove It" Centre that Lee Adams heads up and again due to him running it so well (along with Kaiden Burke, Marissa Wynne and Dylan Carey) we are going to expand on it next year.

On behalf of the board, I would like to thank the people who have helped make GMYF succeed this year. Firstly Diecast Limited, the generosity shown by Jeff and Melanie is nothing short of phenomenal. Their donations have helped to fund so much of our outdoor activities for our young people, where they get a chance to see and be part of a different world. The skills they learn and the fears they have to overcome are potentially life changing. This year, our strategy to continue to progress our services offered to our young people and to expand into taking over Norbrook Youth Centre, a centre in Wythenshawe, and start the build of our community centre in Gorton, so very busy and exciting times are ahead for GMYF.

I have to finish on a huge changing of the guard, Karen Wilson, our CEO, who has transformed GMYF from a charity that could have gone under to what it is today, it is such a testament to her vision, her can do attitude, her belief in our young people and her drive to make their lives better is inspirational. Her sheer force of nature and hard work has got us to the position we are now and is nothing short of a miracle. Fortunately, she will stay on in a different capacity which will help with the transition of our new CEO, Glyn Potts MBE. Again, on behalf of the board, I am delighted to welcome Glyn to lead us forward and build from where we are. We are in spectacular hands with Glyn, and I am very happy that GMYF will develop and grow through his drive and passion for helping to provide our young people with opportunities to flourish and be the best version of themselves.

To finish up, I would like to thank the board, thank you for your support, for continuing to give up your free time to use your professional skills and personal kindness to get our strategy actioned. I would like to welcome Megan Price and Richard Baty as new trustees to our board and look forward to working with them and the rest of our board for many years.

Emma O'Reilly
Chair of Trustees

Trustees' Report

The Trustees present their annual report and the financial statements of The Greater Manchester Trust for Recreation ('the Charity') for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 of 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 (FRS 102) (published in October 2019).

STRUCTURE GOVERNANCE AND MANAGEMENT

The Charity is governed by the Trustees at Board Meetings. The governing document now allows for a maximum of ten Trustees, each appointed for a term of three (previously five) years. The Trustees must hold at least two ordinary meetings each year although currently we hold six such meetings.

The Trustees during 2024 and to the date of the approval of the accounts were:

Daniel Jones	(re-appointed January 2024)
Emma O'Reilly	(re-appointed January 2023)
Fiona Morris	(resigned March 2024)
Glyn Potts MBE	(re-appointed May 2024, resigned January 2025)
Helen Robinson	(resigned February 2024)
Patrick Waldron	(appointed February 2023, resigned August 2024)
Ralph Ellerton	(appointed February 2022)
Megan Price	(appointed August 2024)
Richard Baty	(appointed October 2024)

We also have our patron, **Sir Warren Smith KCVO KStJJP**, ex Lord Lieutenant of Greater Manchester, who brings a wealth of knowledge of Greater Manchester and we are very grateful for his kind attention to our work.

Appointment of Trustees

- The Trustees are appointed by The Greater Manchester Trust for Recreation. New Trustees will be appointed according to the needs of the Charity and the suitability of individuals who support the objects of the Charity.

- As part of their induction, the new trustees are provided with information about the Charity, the management structure, its history and working practices. In addition, they are also provided with information from the Charity Commission regarding the duties and responsibilities of Trustees.

The Charity is a member of a variety of organisations including:

National Council for Voluntary Organisations (NCVO)
SportEd
National Youth Agency
Living Wage Foundation
Third Sector Essentials
ACEVO

All of which provide comprehensive advice on good practice and changes in the law affecting charities.

RISK MANAGEMENT

In pursuit of the Charity's objectives, the Trustees are agreed that they will not take any ethical or unreasonable financial risk in the management of the Charity's assets. All new Trustees are recruited because they have appropriate qualities and expertise to bring to the Charity. Where management is delegated by the Trustees, steps are taken to ensure that appropriate skills and qualifications are held by the relevant people/entity undertaking the specific activity.

Safeguarding is a priority and safeguarding related policies are continuously reviewed and, where necessary, updated.

All staff have at least level 1 Safeguarding certification; staff working directly with children and young people have Level 2; all senior staff have Level 3 certification.

GDPR provisions are up to date and remain monitored. We retain an independent H.R. advisor to ensure our H.R. policies and procedure are always up to date. Our building-based Health & Safety compliance is subcontracted to a well-known national company, Worknest, and all of our staff are fully trained in accordance with that company's comprehensive programme.

Our outdoor adventure work is supervised at a senior level and is fully risk assessed. We ensure that we use staff and contractors with appropriate qualifications and experience for our work.

Risk management in relation to our ownership of Ormside Mill is dealt with by Ormside Mill Residential Centre (see below) and we are satisfied that risks associated with the Mill and its activities are well managed and up to date.

The Charity has a full risk register which is monitored regularly by the senior leadership team of the Charity and its Trustees.

COLLABORATION WITH OTHER CHARITIES AND ORGANISATIONS

The Charity collaborates with and supports the affiliated organisations, many of which are themselves registered Charities. Our main collaboration is with the affiliated Clubs who provide sport and youth club activities and facilities to young people. We aim to be a supportive partner providing help, assistance and direction to our Clubs. Most of our affiliated Clubs are run by volunteers with very few paid staff.

CUSTODIAN TRUSTEESHIP

The Charity, or its subsidiary company Greater Manchester Federation of Boys Clubs, acts as custodian Trustee for the following organisations, segregating such assets from its own. Should any of these organisations fail to meet their obligations under the leases the ultimate responsibility would lie with the Charity.

NORBROOK YOUTH CLUB
Garthorp Road, Northern Moor, Manchester

In December 2009 The Greater Manchester Trust for Recreation entered into a 125-year lease with Greater Manchester Passenger Transport Executive . Norbrook Youth club use these premises.

HAUGHTON GREEN YOUNG PEOPLE'S CENTRE
Lancaster Road, Denton, Tameside

In February 1998 Greater Manchester Federation of Boys Clubs entered into a 40-year lease with Tameside Metropolitan Borough Council on behalf of the club.

JIMMY EGANS BOXING ACADEMY
Royalthorn Drive, Wythenshawe, Manchester

In June 2008 The Charity entered into a 99-year lease with Willow Park Housing Trust on behalf of the club.

Related parties and related party transactions

Details of related parties and related party transactions are given to note 19 to the financial statements.

CHARITABLE OBJECTIVES AND ACTIVITIES

The Charity's objectives are:

1) The provision and maintenance of a recreation ground for the benefit of the inhabitants of the area of benefit without distinction of political, religious or other opinions, with the object of improving the conditions of life for the said inhabitants.

2) The provision and maintenance of facilities for the recreation and other leisure-time occupation of young people and adults who are resident in the area of benefit to help and educate them so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The area of benefit is Manchester, Salford and elsewhere in the surrounding towns and districts. In furtherance of these objects the Trustees have the following powers:

a. To provide, maintain and equip playing fields or buildings or organized games.

b. To assist the provision, maintenance and equipment of such playing fields or buildings.

c. To establish, maintain and organise Clubs, hostels and other accommodation.

d. To co-ordinate with other organisations established for charitable purposes and having similar objects to that of the Trust.

e. To do all other lawful things as will further the attainment of the objects of the Charity.

The Trustees have taken advice on whether the above objects and powers are sufficient to allow the Charity to operate as Greater Manchester Youth Federation and have concluded that they are sufficient.

ACHIEVEMENTS PERFORMANCE AND PUBLIC BENEFIT

The trustees have given due consideration to the Charity Commission guidance on the operation of the public benefit requirement and are satisfied that this requirement is met by carrying out the activities described in this report.

Wholly Owned Assets

The Charity owns five playing fields in Manchester and Salford. All these fields are Permanent (Functional) Endowment Assets. No value is placed on these fields in the Fixed Assets of the Charity.

Simon Playing Fields in Didsbury is leased to a sports club, who are responsible for all the maintenance of the fields. The land sits in the River Mersey flood basin. The rental is at a commercial rate and is subject to five yearly rent reviews.

Duncan Matheson playing fields in Salford is currently used by Swinton Football Club following the grant of a 3-year lease.

Melland playing fields and Harry Dalton Playing Fields have now been disposed of (after 31 March 2024) as mentioned elsewhere in this report.

Godfrey Ermen is now a designated Town and Village Green.

Partington Youth and Community Centre

In April 2022 the Charity entered into a 99 year lease with Trafford Council for the Partington Youth and Community Centre building.

Charlestown Youth Centre

In October 2023 the Charity accepted a surrender back of the lease of these premises (previously known as Whitemoss Club for young people). The Charity is now the occupier by virtue of a lease for 25 years granted in February 2020. Manchester City Council has recently agreed to extend this lease term to 40 years. The Charity has decided to run the premises itself and in June 2024 opened the centre for the young people in the area.

Ormside Mill Residential Centre Limited

The Charity has a 50% share of Ormside Mill in Appleby in Westmorland, which is a residential centre for young people. The premises are owned by a separate charity, Ormside Mill Residential Centre Limited (charity number 1078029) ("OMRCL"). OMRCL's shareholders are the Charity and the Lancashire Association of Boys and Girls Clubs (LABGC), with each owning 50%. Two of our Trustees and our Chief Executive, Karen Wilson, are Directors of OMRCL.

STRATEGY

The Board of Trustees have been considering the strategy for the next 3 to 5 years and after consultation with a variety of sources it has been agreed that strategy, our time and resources will be directed towards the following aims.

Our Strategic Aims

Aim 1: Excellent local youth services

We aim to enhance and expand our youth services by creating safe, inclusive, and high-quality environments across our clubs and affiliates.

Deliver high-quality, accessible programming: Offer a diverse range of activities across our centres, including after-school and holiday programmes, ensuring safety, inclusivity, and compliance, across at least 4 centres.

Create supportive environments: Foster social connections and provide mental health support services, creating a safe and welcoming space for all young people.

Aim 2: Strong youth voice and participation

We aim to ensure young people feel valued and included in the decisions we make as a Charity and the way we operate. To empower young people and give them the platform to have their voices heard by the decision makers in their community and wider afield.

Build capabilities: Equip young people with the tools, skills and capability to express their opinions and advocate for their needs.

Encourage participation: Provide the mechanism for feedback. Encourage involvement and co-creation in what we do.

Develop leadership: Provide initiatives that allow young people to lead projects, mentor peers and give back to the community.

Amplify youth voice: Provide access for wider youth involvement, including the Manchester Youth Council and promote / create lasting change.

Aim 3: Growth in outdoor education

We aim to expand our outdoor education programmes to increase participation, offering unique experiences for young people.

Expand programmes: Develop and implement a comprehensive plan to organise, promote and deliver more outdoor activities for young people and broaden access to The Duke of Edinburgh's Award.

Encourage engagement and partnerships: Offer holiday activities and collaborate with other organisations to enhance experiences for affiliated clubs and young people.

Aim 4: Great place to work

We aim to cultivate a happy, confident workforce where every individual feels supported and empowered to be their best self, both professionally and personally.

Personalise learning and development: Invest in tailored learning and development to build the skills and capabilities of staff and volunteers.

Grow our talent: Foster talent by identifying and nurturing growth within our teams by providing the necessary resources for their success, including where possible, support new young people into a career in youth work.

Foster volunteering: Establish and maintain a diverse and skilled volunteer pool, ensuring a robust network of individuals with a skill level and shared value system that will support our young people.

Aim 5: Sustainable Charity for future generations

We aim to commit to being a lasting force for good by ensuring our presence and impact thrives for another 100 years, putting sustainability at the heart of everything we do for young people in Greater Manchester.

Manage resources: Optimise the balance of flexible and fixed resources for effective Charity operations and long-term growth, running our centres and activities in a way that meets the needs of young people and the communities in which we work.

Build partnerships: Work closely with other Charities, local authorities and key stakeholders to increase our provision of service to young people and expand our influence for change across Greater Manchester.

Raise our profile: Increase our profile and sustainability through a clear communication strategy, supporting both our services and our influence, and increasing our ability for fundraising, corporate sponsorship and bids for growth.

Strengthen governance: Build strong governance frameworks to ensure transparency, accountability and ethical decision making.

FINANCIAL REVIEW

Overview

The Charity continues to transition from a passive provider of land and building resources to an active participant in the provision of recreational facilities for young people.

This requires a new approach to the sources of funding needed to support the increase in staff numbers, to refurbish the building facilities and provide young people with new environments.

We are dependent on investment income, grants and donations from the business community, individuals and local authorities.

The process set in place nearly 7 years ago to dispose of land surplus to requirements was completed by the end of 2024. This is expected to add to our Permanent Endowment a net figure of £23m, the income from which will help support the increase in our ongoing activities. Part of this sum will be used to build a new youth centre and football pitches in Gorton on what remains of our land ownership at Mellands fields.

Current year performance

Unrestricted Funds, representing funds available for the furtherance of our charitable objectives.

Description	2024 £'000	2023 £'000
Income	97	102
Exceptional compensation	200	-
Operational Expenses	(626)	(298)
Operational deficit	(329)	(196)
Transfer from Restricted Fund	-	14
Investment revaluations net of management fees	232	(177)
Net deficit	(97)	(359)
Net assets at year end	2,268	2,365

The increase in income was principally due to a one-off receipt of £200k compensation for delay in completing a land sale.

Operational expenses increased following the build-up of operations at Partington Youth Centre and the refurbishment at Charlestown Youth Centre. The resulting operational deficit was offset by gains net of management fees on shareholdings. At the year-end net assets totaled £2,268k (2023 £2,365k).

Restricted Funds, donations and grants made to the Charity, which must be used for a specific purpose.

Description	2024 £'000	2023 £'000
Income	11	16
Diecast Donation	120	20
Expenses	(51)	(15)
Operational surplus	80	21
Transfer to Unrestricted Funds	-	(14)
Net assets at year end	161	81

Income benefited from the generous donation received from Diecast Limited. This enabled increased outdoor education for young people, the major benefit coming in the summer of 2024, as well as greater numbers participating in The Duke of Edinburgh's Award. After expenses of £51k, the net assets of the funds increased by £80k to £161k.

Permanent Endowment, money and assets held by the Charity which cannot be used to fund operational activity. The income generated from these assets may be used to fund the operational activities.

Description	2024 £'000	2023 £'000
Operating expenditure	(50)	(31)
Investment revaluations net of management fees	52	(72)
Net fund increase	2	(103)
Net assets at year end	2,191	2,189

Operating expenditure included increased costs of maintaining Endowed assets. Unrealised investment gains, after management fees enabled the fund to achieve a surplus of £2k.At the year end the net assets of the Permanent Endowment were £2,191k.

Investment policy and Performance.

Surplus funds not required for immediate use are invested in an appropriate mix of medium risk assets, with the intention of maintaining capital and generating income for the purposes of the Charity. The Board of Trustees sets the investment policy for the Charity having taken advice from its investment managers Brewin Dolphin Ltd.

Investment performance	2024		2023	
	£'000	£'000	£'000	£'000
	Unrestricted	Perm. Endowment	Unrestricted	Perm. Endowment
Opening balances	2,578	955	2,808	1,247
Net unrealised gains	293	74	(159)	(65)
Funds withdrawn	(347)	(353)	(71)	(227)
Closing investments	2,525	676	2,578	955
Annual fees	£16,649	£5,593	£16,666	£6,968

Reserves

Cash Reserves

The Charity is going through a fundamental change in the way that it operates; it is now directly delivering youth services with an increased employment full time and part time headcount from 11 at end 2023 to 13 at end 2024, and operating from two centres now, and the potential of a further two by end of 2025. Balancing the increase in costs against the income expected to be generated from the proceeds of disposal of surplus land is important.

The Trustees consider it prudent to maintain cash reserves of 50 per cent of the annual expenditure budgeted in 2024/25 for unrestricted and restricted funds, which is £496k. Cash balances and deposits at year end 2024 were £386k.

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 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 the financial statements the trustees are required to;

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the applicable 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 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 operation

The Trustees are responsible for keeping proper accounting records which 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 provisions of the Trust Deed.
The Trustees are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The report was approved by the Trustees on 28 January 2025 and is signed on their behalf by

Emma O'Reilly
Chair of Trustees

Ralph Ellerton
Trustee

Chief Executive's Report

The year ending 31 March 2024 has been another dynamic year for the Charity.

We have built on the success of our Partington Youth Centre by deciding to refurbish and re-open a centre at Charlestown, Manchester. The Trustees agreed to meet the refurbishment costs of circa £200k and we immediately set to work with the aim of opening in June 24 – which we did. We completely refurbished the interior and parts of the exterior and made it into a welcoming, bright centre for young people to enjoy.

I must give a big thank you to Carl Glover at Innov8 Development Solutions for pulling together the refurbishment team at short notice and for hosting a Christmas dinner, raising £13.5k towards the cost of providing soft furnishings, table tennis, pool table, new televisions and computers for the centre. They have been well appreciated by our young people.

During the year we saw our contract for the sale of Harry Dalton Fields go unconditional, meaning that we could look forward to the receipt of substantial funds during the following financial year. This gave us a tremendous boost as we now have a very secure financial position for the future.

The sale of land at Mellands and the subsequent redevelopment of a new youth centre and playing fields edged closer as we were allocated a committee date of 30 May 2024. I am delighted to report that planning was granted eventually in September 2024.

The negotiation of the legal contracts for this transaction took up a huge amount of my time in 23/24 and I again owe a massive thank you to not only my consultancy team but also the staff team who held the fort when my attention was elsewhere and the Trustees for making decisions on some very complicated legal and development planning issues. This is my last report as Chief Executive as I will be retiring from that position in March 2025. We have a succession plan in place, and I will remain for one day a week to finish the redevelopment of our youth centre and playing fields at Mellands.

It has been an immense privilege to be Chief Executive over the last 5 years and to be allowed to spear head our growth of youth centres and outdoor education. We have put together an awesome team committed to delivering high quality youth work in both of our youth centres, our outdoor education at Ormside and a residential week plus The Duke of Edinburgh's Award Scheme.

The commitment and support of the staff and the Trustees to this work has been exemplary and I am proud of every single one of them.
We always start our work with the question – "what do our young people need?" - as nothing is more important than successfully answering that question. I am happy that I leave behind a team that will constantly ask and deliver on this vital question.

Karen Wilson

Karen Wilson
Chief Executive

We always start our work with the question –

> **"what do our young people need?"**

as nothing is more important than answering that question. I am happy that I leave behind a team that will constantly ask and deliver on this vital question.

Charlestown Youth Centre

This report covers delivery of activities and events for the period January 2024 to present.

It has been an exciting journey that we continue to build on establishing Charlestown Youth Centre in the community. We are proud to reflect on numerous achievements, new partnerships and expanded programmes that have impacted the lives of the children and young people who have accessed the centre.

We started 2024 with a combination of the refurbishment to the building of over £200,000 taking place and a staff presence on the streets of Charlestown doing detached work - engaging with children and young people where they are at. It quickly identified not only the need for the centre, but also staff presence on the streets.

The tremendous time and effort which was dedicated by the staff, volunteers and community in the building stages for the completion of the renovation, was crucial for the building to be ready to open for delivery.

Since opening our doors to children and young people on Monday 10th June 2024, we have been open 5 days with 9 sessions per week, working with young people from ages 8-19, we have had over 1,800 attendances in the centre, with over 200 young people engaged, that equates to over 3,500 contact hours... Amazing!

Following a consultation with all the young people who access our centre, we asked what activities, information, workshops, support and resources they would like to see on offer. Following the consultation the below describes some examples on how we have achieved the success of engagement:

Sports and Recreation

We provided over 10 different sporting activities and play games such as football, netball, badminton, volleyball, dodgeball, boxing and more. Complimented by recreation and play activities such as snooker, table tennis, board & card games and more.

Arts and Crafts

Staff will task young people at the arts & crafts corner to stimulate their minds creatively. Setting tasks such as draw or write something on what does community mean to you. Or simply putting out resources such as paints, colours, pencils etc, and the young people can let their imaginations run freely.

Informal Education

We provide workshops and information throughout the sessions, from targeted pieces of work around the UN Convention on Right of a Child (UNCRC) relating it to Manchester's ambition on becoming a UNICEF recognised Child Friendly City. To opportunities where young people will learn about ingredients and use soft skills such as Maths and English, working as a team to cook food.

The staff and young volunteers have created a safe, inclusive, and empowering environment for children and young people to grow, learn, and achieve their full potential.

HAF

Following the successful application to Manchester City Council, we secured the funding to deliver Holiday Activities and Food (HAF) throughout August 2024. We delivered a total of 16 sessions, over 4 weeks, 4 hours per day, which engaged 37 unique individuals, averaging 20 young people per day at each session, equalling to 350 individual engagement sessions totalling to over 1,400 hours of engagement.

Healthy Meals

We arranged a local food supplier who provided hot and cold meals including healthy options like fruits and vegetables. For the last week staff provided a range of food including freshly cooked curry, rice and chapati, chicken fajitas, sandwiches, cereal and fruit. This was laced with informal education using resources such as the 'Eatwell Plate' to inform young people of a healthy balanced diet.

Activities

Children had full access to the centre, which included the use of a pool table, arts & craft, painting, football, basketball, board games, quizzes, movies, music and dance.

Staff created fun and interactive large group games such as dodgeball, skipping competitions and a sports day.

Off-site Trips

We organised offsite trips including taking 26 children to Tatton Park and 22 children to Formby Beach. Both of these trips were a huge success as the young people do not have access to experience educational and outdoor activities due to the cost.

Feedback Received

Overall, we had a good balance of activities, food and managed to create positive relationships with children during the summer holidays. Children were able to share their hopes, dreams and aspirations in a safe and encouraging environment.

Outdoor Education

Ormside Mill

We took 12 young people aged 9-14 on a 3-day, 2 nights residential to Ormside Mill in October. They engaged in activities from hiking to abseiling and other various adrenaline boosting experiences. It was a great opportunity in which we hope to continue exploring the outdoors.

Future Plans

Our Collaborative Approach

As a team we have considered our collective skills, knowledge and experiences. We have identified areas for development alongside recognising talent and ambition and opportunities for us to share learning and grow our skill base. As a small team we have clarity on our individual and collective responsibilities including areas of the centres curriculum where we are required to work in a designated leadership role or enabling and supporting delivery. We will continue to work flexibly, to support each other and take collective and individual ownership of our collective outcomes.

Using this collaborative approach, we want to maximise the potential for children and young people of Charlestown and surrounding communities who either access or are yet to access the Centre. Looking at ways to add depth to our curriculum, providing access to information, workshops and informal education, work and employment, positive activities, 'life changing' opportunities such as access to outdoor education and residentials.

This will be accomplished by continuing to work with local partner agencies and youth organisations as well as forming new relationships locally, regionally and nationally, whilst adding and valuing personal development to our current staff team and evolving young leaders.

Partington Youth Centre

It has been another exciting year at Partington Youth Centre with a variety of both on-site and off-site activities for the local young people of all ages.

We continue to offer dynamic open access youth club sessions for 11–16 year olds, providing a range of activities across multiple areas. In our large main hall, young people can engage in multi-sport activities such as football, basketball, tag rugby, dodgeball, Kwik cricket, and Speed Adility Quickness (SAQ) games. The chill-out kitchen area serves as a space for relaxed conversation and small board games, while targeted 1-2-1 sessions with Youth Workers and Talkshop partners allow for discussions on key topics such as healthy relationships, personal safety, sexual health, CSE, and substance misuse.

Our art studio has been a hub for creativity, where young people have worked on projects like art murals and outfit designs as part of our Artists Triumphs project in collaboration with Gorse Hill Studios. These initiatives have covered important themes, including International Women's Week, EID, Ramadan, Mental Health Awareness Week, Volunteer's Week, and World Environment Week. Being able to take advantage of the larger space in our Moss Room, we are able to serve hot and cold healthy food plus board game activities available from 5pm to 7pm. As numbers grow, we plan to use this space for targeted sessions aimed at developing communication skills and addressing issue-based youth work through engaging conversation.

HOLIDAY ACTIVITIES AND FOOD (HAF) PROGRAMME

Our 2024 HAF provision which was aimed at families in receipt of free school meals, was a resounding success, offering fun, food, and relaxation during the summer holidays.

Following a successful application to Trafford Council we secured funding to deliver Holiday Activities and Food (HAF) throughout August 2024. We delivered a total of 16 sessions over 4 weeks, 4 hours per day which engaged 35 unique individuals averaging 25 young people at each session, equalling to 350 individual engagement sessions, totalling 1,400 hours of engagement.

We worked with a local catering company who provided both hot and cold meals, including a variety of healthy options, incorporating the NHS Eatwell Plate and resources around health, wellbeing and a balanced nutritious diet.

All young people attending had full open access to the youth centre which included multi-sports, arts & crafts, IT coding and dance, ensuring there was something for everyone.

OFF-SITE TRIPS

Our young people were treated to a number of different off-site activities which included both residential and day trips, some of these allowed the young people to make new friends with other young people from Charlestown Youth Centre through joint activities. Visits to Ormside Mill Residential Centre and Arete in Wales gave the young people an insight into experiences they had never done before such as archery, gorge & river walking, GHYLL scrambling and much more.

Day trips such as Formby beach, pantomime and circus trips proved to be a real success and allowed the young people to really express themselves.

PLANS FOR THE NEXT 12 MONTHS

At Partington Youth Centre, we want to continue to deliver and develop a varied programme of activities as part of our core offer over the youth centre evenings, using all areas of the centre, focusing on different themes, we aim to add bike maintenance to our delivery and plans to create a bike hut are to be utilised in 2025.

Our team will take young people on off-site trips and have a busy summer planned that includes off-site adventure and educational activities, a varied HAF programme plus an outdoor education trip booked to Ormside Mill and a new NEETS programme (Prove It).

Building around education of young people, we aim to deliver more issue-based events around county lines, missing from home and CSE. A priority is to tackle mental health support for young people so they can grow and reach their full potential.

Number of participants registered
494

Number of session hours delivered
1042

Number of aggregate hours
4710

COMMUNITY SUPPORT AT PARTINGTON YOUTH CENTRE

We kicked off the year by hosting two projects in early January

Firstly, we partnered with Trafford Council and Greater Manchester Combined Authority to deliver digital inclusion courses for adults from our community. These were held during school hours from 10am until 2pm and were well attended. The emphasis was on hyper local delivery, demonstrating that adults in isolated areas will take up training opportunities if they are brought to them, helping to remove the restrictions many in the community face with mobility, transport and childcare responsibilities. Each participant received a recognised certificate of digital skills Level.

We also began to host The Bread and Butter Thing (TBBT), a surplus food club providing quality food from leading suppliers, warehouses and farms at huge discount to communities throughout the North West. This excess food would otherwise go to waste and is a good way to supplement a weekly shop. The Partington hub we host supports around 60 local families each week and the members list is growing. Dedicated local volunteers give their time to pack the bags of food brought via a TBBT van in preparation for service each Tuesday. Flowers and plants are often brought along to gift to members and the whole experience of welcoming and respectful interaction within a familiar community space is providing a valuable service to Partington each week.

In addition to the food club, we also host 'additional services' to support the community as part of the same 'drop in'. We welcome Citizens Advice Bureau, Your Home Better- a GMCA initiative- to assist with home energy and budgeting needs. Greater Manchester Poverty Action have delivered sessions to assist families/individuals in claiming benefits they are entitled to but otherwise would not be aware of. They also offer budgeting advice and helplines.

We have hosted Trafford College who demonstrate the wealth of educational courses available to adults with an interest.

Throughout the summer holidays 42nd Street held 1-1 counselling sessions at our building with young people from Partington needing their support. Again, the availability of this service brought to them rather than the need to travel was a vital part of the motivation for young people to access the assistance they needed. We are continuing to nurture this working relationship and appreciate the value it has for our young people.

Outdoor Education

At the Greater Manchester Youth Federation, we understand how important outdoor education is to our young people. The outdoors helps to foster an abundant number of skills including resilience, confidence, critical and creative thinking, problem solving abilities, and communication skills with both peers and adults.

Since we started to deliver outdoor education opportunities to our young people, we have seen firsthand the positive impact it has had, and are continuing to strive to give more of those opportunities.

We aim to give as many different experiences to our young people and are doing this through the Duke of Edinburgh's Award Scheme, residential trips to our own outdoor centre Ormside Mill, outdoor activity days out and week long residentials.

For the first time this year we have the DofE Award Scheme at all three levels: bronze, silver and gold, totalling in 5 expeditions in 2024. We have also had our biggest intake of bronze participants to date, meaning 37 young people had the opportunity to do their DofE with GMYF this year. We also planned and delivered an accessible expedition for a young person who is partially sighted, which ran alongside the main bronze practice expedition in Lyme Park. All the young people who completed their qualifying expedition passed with flying colours and now continue to complete their DofE Award.

The Duke of Edinburgh's Award Scheme is split into four sections, skill, volunteering, physical and the expedition sections. Each of equal importance, but the expedition section is often seen as the heaviest barrier for some young people mainly due to its cost. There are not many organisations in the UK who deliver the DofE expedition section at minimal or zero cost, like GMYF does for its young people. It takes a lot of initiative and commitment for a young person to do their DofE Award (one of the reasons we value it so much), but without good mental health, and a supportive home, it can be really hard for a young person to do this. We believe we are actively more supportive than other organisations that deliver the DofE Award Scheme, as we treat all our young people as individuals. We endeavour to build relationships with each of our young people, and although we are not experts in mental health, we try and support each individual's needs.

In 2024 we facilitated 18 residential trips at Ormside Mill, from 13 different youth clubs across Greater Manchester, with the Charity and Diecast funding 48 nights of accommodation! Alongside our own two youth centres (Partington Youth Centre and Charlestown Youth Centre), our affiliated clubs also serve young people in underrepresented and marginalised communities. For a lot of the young people who attend these youth clubs, going on a residential trip away, full of exciting outdoor adventure activities, is often only a dream for them. However, using the funding we received from Diecast, we have been able to support more of our affiliated clubs than ever before, enabling them to take their young people up to Ormside Mill, and make their dreams a reality! It is clear there is a running theme of resilience, determination and courage from the young people, especially those known to have existing personal struggles and mental health problems.

87 different outdoor adventure activities were funded for our clubs, on their residential trips to Ormside Mill. These activities included ghyll scrambling, canoeing, caving, rock climbing, abseiling, high ropes, tree climbing, hiking, bushcraft, archery, night walks, team building and more! It is often during these activities where young people need to step out of their comfort zone, overcome their fears and do something they have never done before. We can see this is where they have grown in confidence and resilience, often coming away with the feeling they can overcome any challenge in life.

For the first time, we ran our first multi-centre residential trip. 31 young people aged between 12 and 16 years old attended the Arete Outdoors Activity Centre in Snowdonia for an exciting 5-day outdoors activity programme full of challenges during the summer holidays. Organised by GMYF and funded by Diecast, the event was designed to build on GMYF key aims of building resilience, compassion and ambition; supporting young people in their journey to adulthood.

The young people were able to take part in a wide range of activities including kayaking, mountaineering, gorge walking, caving, scrambling, canoeing, zipwire and Rib Ride (speedboat) on the Menai Straights. Arete, provided young people with all essential kit and expertise of high-quality instructors who were able to blend their professionalism with care and encouragement for each young person.

Young people and staff were placed into four groups, often meaning they would be with at least some people they did not know - it did not take long, however, to have everyone's name and where they were from and their school. Many lasting friendships have now been made with emails and Facebook shared.

Young people said they were really getting to know themselves and were discovering hidden strengths that they didn't know they had, with some saying they now knew what they wanted to do in life and will be embracing their new ambitions with confidence. This theme was also picked up again in the evenings where some interesting issue-based sessions exploring life in the inner city from their new perspective, were discussed in earnest. It is clear this residential was a huge success in many ways and something we are going to be building on from in 2025.

In Greater Manchester, we are surrounded by incredible and beautiful countryside and moorlands, however for many young people, they are limited to its access due to financial and transport barriers. Using the funding from Diecast, and our own minibus, we were able to provide our young people with activity days out to the Peak District, learning map reading and navigation skills.
The young people told us these days were memorable, fun, adventurous and challenging, wanting to do more! We also brought adventure education to Partington Youth Centre, hosting exciting activities including archery, axe throwing, bushcraft, laser tag, nightline and a climbing wall all in their local community! 50 young people took part and got to experience these thrilling activities in their own youth centre.

Research shows that in order to keep young people aged 13 years old and above engaged in youth work is to offer exciting activities, which is exactly what this activity day did. A lot of the young people had never had an opportunity to shoot an arrow, cook on an open fire, or climb up a climbing wall, and it was incredible for them to do all of this on their doorstep!

In 2025 we are going to be continuing to group our outdoor education provision to the young people we serve, including more activity days, residentials to Ormside Mill, opening more DofE centres and another multi-centre residential on the shores of Lake Coniston.

- **88%** felt happier
- **79%** felt more confident
- **56%** felt more resilient
- **74%** felt more motivated
- **68%** felt they became better at working in a team
- **65%** felt they became better at talking to people they didn't know before
- **50%** felt less stressed
- **56%** felt they became better at problem solving
- **59%** felt they respected others more
- **82%** felt they were open to trying new things
- **65%** felt they learnt to listen and follow instructions better

Independent Auditor's Report to the Trustees of The Greater Manchester Trust for Recreation

Year Ended 31 March 2024

Opinion

We have audited the financial statements of The Greater Manchester Trust for Recreation for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other matter

The financial statements for the Charity for the comparative year ended 31 March 2023 were not audited as the Charity was exempt from audit as its income and gross assets were below the audit size threshold in the Charities Act 2011. An independent examination was carried out as required by the Charities Act 2011.

Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 11 the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory framework applicable to the Charity and the sector in which it operates and considered the risk of non - compliance with applicable laws or regulations.

We determined that the following laws and regulations were most significant: 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 (FRS 102), employment law, those that relate to health and safety, those that relate to safeguarding and child protection and those that relate to data protection. We designed audit procedures to respond to the risk, recognizing that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, for example, forgery or intentional misrepresentations, or through collusion.

We obtained an understanding of how the Charity is complying with those legal and regulatory frameworks by making enquiries of the management. We corroborated our enquiries through our review of board minutes.

Our tests also included agreeing the financial statements disclosures to underlying supporting documentation. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud.

We also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the Trustees or management that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the FRC's website at: https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DonnellyBentley Limited

DonnellyBentley Ltd (Statutory Auditor)
Hazlemere
70 Chorley New Road
Bolton
BL1 4BY

Date: 28 January 2025

DonnellyBentley Ltd is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The Greater Manchester Trust for Recreation
Statement of Financial Activities
(including Income and Expenditure account)
For the Year Ended 31 March 2024

	Notes	Un-restricted Funds £	Restricted Funds £	Permanent Endowment Fund £	Total 2024 £	Total 2023 £
INCOME AND ENDOWMENTS						
Donations, legacies and grants	2	1,965	130,088	-	132,053	36,545
Charitable activities	3	14,800	-	-	14,800	5,816
Other Income	4	200,000	-	-	200,000	-
Investments	5	80,556	695	-	81,251	94,926
TOTAL INCOME		**297,321**	**130,783**	**-**	**428,104**	**137,287**
EXPENDITURE						
Raising funds						
Investment management costs	6	16,649	-	5,593	22,242	23,633
Charitable activities	7	609,722	51,020	50,043	710,785	344,038
TOTAL EXPENDITURE		**626,371**	**51,020**	**55,636**	**733,027**	**367,671**
NET INCOME/(EXPENDITURE) BEFORE GAINS/(LOSSES) ON INVESTMENTS		**(329,050)**	**79,763**	**(55,636)**	**(304,923)**	**(230,384)**
Net gains/(losses)						
Realised gains/(losses) on investments		-	-	-	-	-
Unrealised gains/(losses) on investments		231,709	-	57,616	289,325	(224,534)
Realised gains on fixed assets		-	-	-	-	-
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		**(97,341)**	**79,763**	**1,980**	**(15,598)**	**(454,918)**
Transfers		-	-	-	-	-
NET MOVEMENT IN FUNDS		(97,341)	79,763	1,980	(15,598)	(454,918)
FUND BALANCES BROUGHT FORWARD		2,365,495	80,917	2,188,516	4,634,928	5,089,846
FUND BALANCES CARRIED FORWARD		2,268,154	160,680	2,190,496	4,619,330	4,634,928

The notes on pages 27 to 37 form part of these financial statements.

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The Greater Manchester Trust for Recreation
Statement of Financial Activities
Analysis of Restricted Funds
For the Year Ended 31 March 2024

	JG Buckley Fund £	Young People's Fund £	Youth Club Activities & Projects £	
INCOME				
Investments	82	613	-	
CHARITABLE ACTIVITIES				
GRANT INCOME				
The DofE Award Scheme	-	-	-	
Sported/P&G - Bike Maintenance Project	-	-	1,000	
Manchester Youth Zone - Charlestown YC sessions	-	-	3,573	
DONATIONS				
Diecast Limited	-	-	-	
IDS Ltd Fundraiser - Charlestown Centre	-	-	-	
	82	613	4,573	
EXPENDITURE				
Charitable Activities	-	4,270	5,570	
	-	4,270	5,570	
NET INCOME	82	(3,657)	(997)	
Fund Balances Brought Forward at 01/04/2023	1,704	62,223	10,401	
Fund Balances **Carried Forward at 31/03/2024**	**1,786**	**58,566**	**9,404**	

	OTHER RESTRICTED FUNDS				
	Table Tennis Equipment £	DofE Kit £	DofE and Outdoor Education £	Other £	Total £
	-	-	-	-	695
	-	-	197	-	197
	-	-	-	-	1,000
	-	-	-	-	3,573
	-	-	119,905	-	119,905
	-	-	-	5,413	5,413
	-	-	120,102	5,413	130,783
	-	4,655	36,525	-	51,020
	-	4,655	36,525	-	51,020
	-	(4,655)	83,577	5,413	79,763
	2,000	4,588	-	1	80,917
	2,000	**(67)**	**83,577**	**5,414**	**160,680**

The Greater Manchester Trust for Recreation

Balance Sheet
At 31 March 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	10		**1,171,049**		867,322
Investments	11		**3,307,739**		3,641,042
			4,478,788		4,508,364
CURRENT ASSETS					
Debtors	13	**51,522**		59,547	
Investment property	12	**1,352,550**		-	
Bank and cash		**386,333**		262,032	
		1,790,405		321,579	
CREDITORS					
Amounts falling due in one year	14	**1,649,863**		195,015	
NET CURRENT ASSETS			**140,542**		126,564
NET ASSETS			**4,619,330**		4,634,928
FUNDS					
Unrestricted	15		**2,268,154**		2,365,495
Restricted	15		**160,680**		80,917
Endowment	15		**2,190,496**		2,188,516
TOTAL FUNDS	15		**4,619,330**		4,634,928

The notes on pages 27 to 37 form part of these financial statements.

Approved by the Trustees, authorised for issue on 28 January 2025 and signed on their behalf by:-

Emma O'Reilly
Chair of Trustees

Ralph Ellerton
Trustee

Notes to the Financial Statements
For the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below

.

General information and basis of preparation

The Greater Manchester Trust for Recreation is involved in the provision and maintenance of facilities for the recreation and other leisure-time occupation of young people and adults, who are resident in the area, to help and educate them.

The registered office of the Trust is Partington Youth and Community Centre, 118 Moss Lane, Partington, Greater Manchester, M31 4FA.

The Trust is governed by a scheme approved by the Charity Commission.

Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value, and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011.

The Greater Manchester Trust for Recreation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Fund accounting

General funds are available at the discretion of the Trustees in furtherance of the general objectives of the Charity. Restricted funds are funds subject to specific restrictions and conditions imposed by donors or by the purpose of the grantor of the funds received. Amounts currently classed as Permanent Endowment funds are capital funds which have been given to the Charity to be held as capital and there is no automatic right to convert them to income. Although the capital must be retained for the longer-term benefit of the Charity, any investment income arising from it (e.g. dividends from shares) is then available for general purposes to support the work of the Charity.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the Charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and it is included when the amount can be measured reliably. Investment income is recognised as the Charity's right to receive payment is established.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Costs are defined as follows:

- **Costs of raising funds** — Include those costs associated with attracting voluntary income and in applying for new funding and sponsorship and the costs associated with investment management.
- **Charitable expenditure** — The costs delivering the charitable activities.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources, in line with the Trustees estimate of core staff time spent on the various activities.

The Charity is not registered for VAT and therefore all its input tax is irrecoverable. Expenditure is analysed inclusive of VAT, where this has been incurred.

Grants

The Trust administers the Young Peoples Fund (a restricted fund) which makes grants on application, to support the activities of affiliated clubs. Grants are accounted for in the year in which they are awarded, and the Trust does not make multiple year awards. A grant of £4,270 was paid from the Young People's fund in 2023-2024.

Pensions

The Trust automatically enrol their eligible workers into Generation Group Pension Scheme provided by Aviva and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

Fixed asset capitalisation and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Costs include costs directly attributable to making the asset capable of operating as intended.

Assets costing less than £500, and not forming part of a related series, are not capitalised but written off to revenue in the year of acquisition. Depreciation is provided on the cost of tangible fixed assets in order to write off the cost after taking account of scrap values over the expected useful lives as follows:

Freehold buildings and fencing	**2%**	**straight line**
Furniture, fittings and equipment	**20%**	**straight line**
Motor vehicles	**25%**	**reducing balance**

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactions value and subsequently measured at their settlement value.

Concessionary loans

Concessionary loans include those receivable from third parties which are interest free or below market interest rates and are made to advance charitable purposes. All such loans are measured at cost, less impairment.

Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in net gains/(losses) on investments in the SOFA if the shares are publicly traded or their fair value can be measured reliably. Other investments are measured at cost less impairment.

Funds are invested to produce the best possible financial return with an acceptable level of risk and to balance income and capital returns. The Charity has appointed two professional investment management firms to manage these assets on a discretionary basis and in line with this policy. Managers are required to produce a valuation and performance report quarterly.

Investment properties

Investment properties are measured at fair value at each reporting date with changes in fair value recognised in 'net gains/(losses) on investments' in the Statement of Financial Activities.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash flow statements

The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

Going concern

The Trustees have reviewed the circumstances of The Greater Manchester Trust for Recreation and consider that adequate resources continue to be available to fund the activities of the Charity for the foreseeable future. The Trustees are of the view that the Charity is a going concern.

Tax

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Significant judgements and estimates

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. DONATIONS, LEGACIES AND GRANTS

	Un-restricted £	Restricted £	Perm Endowment £	Total 2024 £	Total 2023 £
GRANTS AND DONATIONS FOR ACTIVITIES:					
Donations	1,965	125,318	-	**127,283**	23,248
Grants	-	4,770	-	**4,770**	15,653
Grants Returned	-	-	-	**-**	(2,356)
	1,965	130,088	-	**132,053**	36,545

Income from donations and legacies for the year 2023 was £36,545 of which £35,421 was attributable to restricted and £1,124 was attributable to unrestricted funds.

3. INCOME FROM CHARITABLE ACTIVITIES

	Un-restricted £	Restricted £	Perm Endowment £	Total 2024 £	Total 2023 £
Playing Fields income	13,754	-	-	**13,754**	5,266
Income from sports for affiliated Clubs	-	-	-	**-**	-
Other income	1,046	-	-	**1,046**	550
	14,800	-	-	**14,800**	5,816

Income from charitable activities for 2023 was £5,816 which was all attributable to unrestricted funds.

4. OTHER INCOME

	Un-restricted £	Restricted £	Perm Endowment £	Total 2024 £	Total 2023 £
Variation payment	200,000	-	-	**200,000**	-
	200,000	-	-	**200,000**	-

5. INVESTMENT INCOME

	Un-restricted £	Restricted £	Perm Endowment £	Total 2024 £	Total 2023 £
Bank and other interest	3,452	695	-	**4,147**	1,120
Income from UK Investments	77,104	-	-	**77,104**	93,806
	80,556	695	-	**81,251**	94,926

Investment income in 2023 was £94,926 of which £261 was attributable to restricted funds and £94,665 was attributable to unrestricted funds.

Allocated to restricted funds as follows:	JG Buckley Fund £	Fund for Young People £	Total 2024 £	Total 2023 £
Bank and other interest Income from UK investments	82	613	**695**	261
	82	613	**695**	261

6. INVESTMENT MANAGEMENT COSTS

	Un-restricted £	Restricted £	Perm Endowment £	Total 2024 £	Total 2023 £
Investment fund management costs	16,649	-	5,593	**22,242**	23,633
	16,649	-	5,593	**22,242**	23,633

For the year to 2023, £6,967 of the above costs were attributable to endowment funds and £16,666 of the above costs were attributable to unrestricted funds.

7. CHARITABLE ACTIVITIES COSTS

	Un-restricted £	Restricted £	Perm Endowment £	Total 2024 £	Total 2023 £
ACTIVITIES:					
Cost of Activities	15,131	-	-	**15,131**	11,531
Grant Funded Activities/Projects	-	46,750	-	**46,750**	12,115
Grant/Donations/Sponsorship made	813	4,270	-	**5,083**	500
	15,944	51,020	-	**66,964**	24,146
STAFF COST:					
Salaries	253,184	-	-	**253,184**	176,184
Employers Pension	9,679	-	-	**9,679**	8,596
DBS Checks	248	-	-	**248**	558
Training Costs	2,017	-	-	**2,017**	470
Travelling Costs	2,497	-	-	**2,497**	1,891
	267,625	-	-	**267,625**	187,699
ESTABLISHMENT COSTS:					
Rent and Rates	7,576	-	-	**7,576**	10,649
Premises and Contents Insurance	8,506	-	-	**8,506**	6,380
Heat and Light	21,890	-	-	**21,890**	12,222
Maintenance, Repairs and Renewals	20,705	-	-	**20,705**	23,219
Field Maintenance	2,765	-	25,120	**27,885**	8,148
Furniture and Equipment	2,460	-	-	**2,460**	5,057
	63,902	-	25,120	**89,022**	65,675
FINANCIAL and PROFESSIONAL:					
Accountancy	22,819	-	-	**22,819**	6,852
Bank Charges	407	-	-	**407**	227
Legal and Professional Fees	4,260	-	(9,599)	**(5,339)**	-
Consultancy	55,544	-	15,000	**70,544**	24,539
Refurbishment	127,888	-	-	**127,888**	6,066
	210,918	-	5,401	**216,319**	37,684
OTHER COSTS:					
Printing and Postage	10,747	-	-	**10,747**	3,653
IT, software, Website and Media	10,897	-	-	**10,897**	12,105
Stationery and Equipment	1,893	-	-	**1,893**	2,987
Telephone and Broadband	3,123	-	-	**3,123**	1,685
Miscellaneous Expenses	1,372	-	-	**1,372**	1,448
Subscriptions and Licenses	1,839	-	-	**1,839**	578
Motor Expenses and Insurance	2,248	-	-	**2,248**	-
Liability Insurance	5,359	-	-	**5,359**	4,043
Depreciation	13,855	-	19,522	**33,377**	2,335
	51,333	-	19,522	**70,855**	28,834
TOTAL CHARITABLE ACTIVITIES COSTS	609,722	51,020	50,043	**710,785**	344,038
Raising Funds Investment Management Costs	16,649	-	5,593	**22,242**	23,633
TOTAL EXPENDITURE	626,371	51,020	55,636	**733,027**	367,671

During the year to 31 March 2024 a grant of £4,720 was awarded to Barton Athletics Club in order to purchase items for youth weight lifting competitions.

Any expenses incurred in the administration, or protection, of endowment investments are charged to capital.

8. AUDITOR'S REMUNERATION

The auditor's remuneration amounts to an audit fee of £12,000 (2023 - £Nil).

9. EMPLOYMENT COSTS

	2024 £	2023 £
Salaries	**227,268**	165,469
Employer pension contributions	**9,679**	8,596
Social Security costs	**16,063**	10,716
Redundancy Costs	**9,852**	-
	262,862	184,781

Employees earning over £60k:

There was one employee whose total employee benefits (excluding employer pension costs) was between £70,001 and £80,000. In 2023 no employees earned more than £60,000.

Key management personnel:

Key management personnel are considered to be the Chief Executive Officer and the Operations Director. The total amount of employee benefits paid to the key management personnel for the year was £104,495 (2023 £58,503).

Reimbursement of trustee expenses:

During the year, one trustee received reimbursement of expenses totaling £187. £175 for travel expenses and £12 for passport photographs needed for a Land Registry change of address form.

There were no outstanding or prepaid pension contributions at 31 March 2024 or 31 March 2023.

Pension commitments:

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £9,679 (2023: £8,596). Contributions totaling £nil (2023: £1,210) were payable to the fund at the balance sheet date and are included in other creditors.

The increase in salaries total reflects the employment of staff to run the youth and community centre in Partington and the employment of staff to enable the refurbishment and re-opening of Charlestown Youth Centre. The average number of employees, some of whom are part time, was as follows:-

	2024	2023
Chief Executive	**1**	1
Operations Director	**1**	-
Finance and Administration	**2**	2
Youth Service delivery	**7**	7
Outdoor Adventure Education/DofE delivery	**2**	1
	13	11

10. TANGIBLE FIXED ASSETS

	Partington Centre	Harry Dalton and Others	Melland Sports Hall/Land	Furniture Fixtures Equipment	Motor Vehicles	Total
	£	£	£	£	£	£
COST:						
As at 1 April 2023	449,312	283,959	87,084	14,804	40,940	876,099
Additions	38,723	36,845	257,261	4,275	-	337,104
Disposals	-	-	-	-	-	-
As at 31 March 2024	488,035	320,804	344,345	19,079	40,940	1,213,203
DEPRECIATION:						
As at 1 April 2023	-	-	-	8,778	-	8,778
Provided	19,521	-	550	3,070	10,235	33,376
Disposals	-	-	-	-	-	-
As at 31 March 2024	19,521	-	550	11,848	10,235	42,154
NET BOOK VALUE:						
As at 31 March 2024	468,514	320,804	343,795	7,231	30,705	1,171,049
As at 31 March 2023	449,312	283,959	87,084	6,027	40,940	867,322

Where the Charity acts as custodian Trustee the properties are not included in the accounts. The Charity also owns the following playing fields which were conveyed to it on the dates shown, although there are no records of the original values at the dates of conveyance.

- Melland playing field, Gorton, Manchester. 6 January 1909
- Duncan Matheson playing field, Salford. 10 March 1910
- Simon playing field, Didsbury, Manchester. 16 November 1925
- Godfrey Ermen playing field, Abbey Hey, Manchester. 24 May 1928
- Harry Dalton playing field, Whalley Range, Manchester. 7 February 1968

The Trustees do not consider that the Duncan Matheson playing field, the Simon playing field or the Godfrey Ermen playing field have any significant immediate value, given the strict land use restrictions placed upon those fields.

Post Balance Sheet Events

At 31 March 2024 the Charity had entered into a contract to sell Harry Dalton playing field plus 354 Wilbraham Road, which has been classed as an investment property, on 14 June 2024 for £14,704,528. The sale was completed on that date for the agreed amount.

At 31 March 2024 the Charity had entered into a contract to sell Melland playing field for £10,529,436 on 24 September 2024, on the condition that planning permission for Melland playing field was granted. Planning permission was granted after the year end and the sale completed on that date for the agreed amount.

11. FIXED ASSET INVESTMENTS

	Un-restricted £	Restricted £	Perm Endowment £	Total £
As at 31 March 2023	2,578,329	-	1,062,713	3,641,042
LISTED INVESTMENTS				
As at 1 April 2023	2,578,329	-	955,213	3,533,542
Disposals	(346,649)	-	(353,080)	(699,729)
Net unrealised gains	292,843	-	73,583	366,426
As at 31 March 2024	2,524,523	-	675,716	3,200,239
OTHER INVESTMENTS				
Long term loan to Ormside Mill Residential Centre				
Brought forward and carried forward	-	-	107,500	107,500
	-	-	107,500	107,500
As at 31 March 2024	2,524,523	-	783,216	3,307,739

12. INVESTMENT PROPERTY

	2024 £	2023 £
Investment property	1,352,550	-

The investment property was acquired for a cost of £1,352,550 on 15 December 2023.
At 31 March 2024 the Charity had entered into a contract to sell the investment property on 5 June 2024 for the same amount.

13. DEBTORS

	2024 £	2023 £
Trade debtors	45,964	48,796
Prepayments	5,558	10,751
	51,522	59,547

14. CREDITORS: FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	**112,694**	94,111
Accruals and deferred income	**177,601**	94,504
Other creditors	**1,355,225**	-
Other taxes and social security	**4,343**	6,400
	1,649,863	195,015

15. STATEMENT OF FUNDS

	Balance 01/04/2023 £	Income £	Expenditure £	Gains/Losses £	Balance 31/03/2024 £
UNRESTRICTED FUNDS:					
General fund	2,365,495	297,321	(626,371)	231,709	2,268,154
	2,365,495	297,321	(626,371)	231,709	2,268,154
RESTRICTED FUNDS:					
J G Buckley	1,704	82	-	-	1,786
Fund for Young People	62,223	613	(4,270)	-	58,566
Other restricted funds:					
Funded by grants	12,602	4,770	(5,967)	-	11,405
Funded by donations	4,388	125,318	(40,783)	-	88,923
	80,917	130,783	(51,020)	-	160,680
PERMANENT ENDOWMENT FUNDS:					
Endowment	2,188,516	-	(55,636)	57,616	2,190,496
Total Funds	4,634,928	428,104	(733,027)	289,325	4,619,330

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2024 are represented by:-

	Un-restricted Funds £	J G Buckley Fund £	Fund for Young People £	Other Restricted £	Perm Endowment Funds £	Total £
Fixed assets	88,577	-	-	-	1,082,472	1,171,049
Investments	2,524,523	-	-	-	783,216	3,307,739
Net current assets	(344,946)	1,786	58,567	100,327	324,808	140,542
	2,268,154	1,786	58,567	100,327	2,190,496	4,619,330

Restricted Funds

J G Buckley Fund	Created in memory of a former Chief Executive to provide bursaries for young people in education. No applications were received in the year.
Fund for Young People	The fund provides grant support to affiliated clubs to support their activities and to enable them to carry out capital works. It also supports the work of the Charity. Grants are awarded by the Trustees through a formal application process.
Other Restricted Funds	These are donations and grants to fund a variety of activities for young people including The Duke of Edinburgh's Award, outdoor education and youth club activities and projects.

Permanent Endowment Fund

The amount currently classed as permanent endowment fund was created by the sale of Christie Fields and part of the land at Melland Playing Field. The income is available to support the general activities of the Charity and the capital may be used for the purchase and renovation of other land and buildings for charitable activities.

17. TAXATION

The Trust is a registered charity and is entitled to claim annual exemption from UK Corporation Tax, under sections 466 to 493 of the Corporation Tax Act 2011.

18. CUSTODIAN TRUSTEE

The Charity, or its wholly owned subsidiary company Greater Manchester Federation of Boys Clubs, acts as custodian Trustee for the following organisations, segregating such assets from its own.

Should any of these organisations fail to meet their obligations under the leases the ultimate responsibility would lie with the Charity.

Norbrook Youth Club, Garthorp Road, Northern Moor, Manchester
In December 2009 The Greater Manchester Trust for Recreation entered into a 125-year lease with Greater Manchester Passenger Transport Executive.

Haughton Green Young People's Centre Lancaster Road, Denton, Tameside
In February 1998 Greater Manchester Federation of Boys Clubs entered into a 40-year lease with Tameside Metropolitan Borough Council on behalf of the club.

Jimmy Egans Boxing Academy Kings Mission Church, Royalthorn Drive, Wythenshawe, Manchester
In June 2008 The Greater Manchester Trust for Recreation entered into a 99-year tenant repairing lease to rent the premises in Wythenshawe known as Kings Mission Church from Willow Park Housing Trust to provide a home for the Boxing Club, an affiliated organisation, at an initial premium of £25,000 and thereafter at a peppercorn rent for 25 years.

19. RELATED PARTY TRANSACTIONS

Emma O'Reilly, who is a trustee of the Charity, is a director and Trustee of Ormside Mill Residential Centre Limited. Karen Wilson, who is the Chief Executive of the Charity, is also a Director of Ormside Mill Residential Centre Limited. During the year the Charity paid £8,537 (2023: £14,558) to Ormside Mill Residential Centre Limited for residential trips and activities.

Helen Robinson, who was a Trustee of the Charity until she resigned in February 2024, is also a Director of Callack Consulting Limited. During the year the Charity paid Callack Consulting Limited £22,683 (2023: £nil) for consultancy on land issues.

Greater Manchester Federation of Boys Clubs is a subsidiary of The Greater Manchester Trust for Recreation. Greater Manchester Federation of Boys Clubs is under the control of the Greater Manchester Trust for Recreation as two of its three directors are Trustees of The Greater Manchester Trust for Recreation. The Greater Manchester Federation of Boys Clubs is a dormant company with no net assets at 31 March 2024 and 31 March 2023. Its company number is 00709426.

What some of our young people had to say...

Ormside is amazing, all the activities were well led and the food that Claire made was scrumptious, oh and we got to see the northern lights!' Parent of young person "The Holiday activities were brilliant; they made a difference with lots of good things happening.

Daryl

I had not had one bad thought since being at Arete, whereas back home I had bad thoughts every day.

Arete Residential Trip

I'm really glad I went, and thank you for helping me overcome my fears.

Mia, Age 9

It's been good. I got to see lots of different animals that I might never be able to see again, grow my bravery and experience new things like going on a boat.

Charlotte, Age 9

I like coming to the centre, staff are kind, and I can see my friends

Declan, Age 9

Greater Manchester Youth Federation

Leaders Quotes

"For the first time we are now able to run the DofE Award Scheme at all three levels, Bronze, Silver and Gold. This is a huge achievement for the charity since we started our Outdoor Education programme in back in 2021 and an incredible opportunity for the young people we serve."

Grace Beasley, Outdoor Education Manager

"I am very proud of the work, achievements and successes that we have shared this year to see our youth curriculum grow and develop. And most of all, how we have enhanced the lives of young people in and around Partington.

Lee Adams, Partington Youth Centre Activities Leader

"I am constantly inspired by the resilience and potential of the young people we serve in Charlestown. Together, we are building a safe space where they can thrive, and shape their future.

Aaron Holleran, Charlestown Youth Centre Manager

Greater Manchester Youth Federation

Supporting Aspiration. Creating Opportunities.

www.gmyouthfed.org

The Greater Manchester Trust for Recreation
Charity number: 521234

THE GREATER MANCHESTER TRUST FOR RECREATION

England & Wales - Charity number 521234

Accounts

Greater Manchester Youth Federation

Annual Report and Financial Statements
For the Year Ended 31 March 2023

The Greater Manchester Trust for Recreation

Charity number: 521234

What some of our young people had to say:

"We all had a good time. I really liked the canoeing and abseiling. It was very well organised. It was a bit scary at first, but it helped me face my fears climbing off the bridge on the rope."

Mia, Salford Lads and Girls Club

"I really enjoyed it, everyone got involved with the activities, it was a really good experience."

Megan (16), Barton AC

"Loved all the activities especially the gorge walking where you walked down the river. It was frightening but I felt good when I had done it - except for getting water up my nose!

Ormside Mill is a really good place to go. The river runs right through it and the view is amazing. I got to meet two horses and fed them as well."

Holly, Salford Lads and Girls Club

"It was a great adventure, I really enjoyed myself."

Oliver (8), Barton AC

"Ormside Mill was great taking everyone out their comfort zones and brought the team closer."

Frankie (18), Barton AC

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CHARITY INFORMATION

PATRONS	Sir Warren Smith	
TRUSTEES	Daniel Jones	Chair of Trustees
	Emma O'Reilly	Trustee
	Fiona Morris	Trustee
	Glyn Potts MBE	Trustee
	Helen Robinson	Trustee
	Patrick Waldron	Trustee
	Ralph Ellerton	Trustee
PRINCIPAL OFFICE	Partington Youth and Community Centre Moss Lane Partington Greater Manchester M31 4FA	
ACCOUNTANTS	Donnelly Bentley Limited Chartered Accountants Hazelmere 70 Chorley New Road Bolton BL1 4BY	
BANKERS	Barclays Bank plc	
INVESTMENT MANAGERS	Brewin Dolphin Asset Management Division 1 The Avenue Spinningfields Square Manchester M3 3AP	
SOLICITORS	Shoosmiths LLP The XYZ Boulevard Spinningfields Manchester M3 3AZ	
CHARITY PERSONNEL	Chief Executive	Karen Wilson DL
	Operations Director	Jo Johnson

CHARITY CHAIR STATEMENT

2023 HAS BEEN ANOTHER MOMENTOUS YEAR FOR THE CHARITY, AS WE CONTINUE TO WORK DIRECTLY WITH YOUNG PEOPLE IN GREATER MANCHESTER.

Our first youth centre in Partington has been operating for over a year and is a success. It is a welcoming and inclusive space providing a selection of activities for young people in the area. We will continue to build on this success, both at Partington and over time by delivering more youth centres in other deprived parts of Greater Manchester. This will enable us to provide direct and meaningful support to young people and communities in need.

We have continued our positive impact on young people's lives with The Duke of Edinburgh's Award and outdoor education trips to Ormside Mill in Cumbria. These programmes have been given a massive boost by the outstanding generosity of a new donor to GMYF, and I offer our heartfelt thanks to Diecast Limited for their commitment to providing us with substantial long-term support for outdoor pursuits. We will use these generous funds to maximum effect.

Our team has continued to grow with the appointment of Jo Johnson as Operations Director and Ethan Williams as Duke of Edinburgh and Clubs' Engagement Assistant Officer. I would like to thank all the team for their hard work and dedication over the past year and for the contribution to the young people we serve.

I'm pleased to welcome Patrick Waldron as a new Trustee to the Board. I would like to thank Robert Denson for over 20 years of service to the Charity – which is a remarkable commitment, and we hope he enjoys a well-earned retirement! Thanks also to my fellow Trustees who generously share their time and experience in guiding the Charity to deliver on its objectives. We also need to thank our Chief Executive Karen Wilson who has worked with huge dedication to secure our financial future through our land development projects and for bringing together such an excellent team of employees and consultants to deliver our strategy.

Having spent time over the last year conferring with our clubs, key stakeholders and young people, the Trustees and senior team are finalising the Charity's strategy for the next three years. It is tremendously exciting to assess our resources to engage in a diverse range of activities and educational opportunities to encourage young people to reach their full potential.

There is a genuine need for our support given the ongoing impact of the pandemic and cost of living crisis, and we remain committed to supporting young people's aspirations and creating opportunities for them to thrive.

Daniel Jones
Chair of Trustees

TRUSTEES' REPORT

The Trustees present their annual report and the financial statements of The Greater Manchester Trust for Recreation ('the Charity') for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 of 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 (FRS 102) (effective 1 January 2015).

STRUCTURE GOVERNANCE AND MANAGEMENT

The Charity is governed by the Trustees at Board Meetings. The governing document now allows for a maximum of ten Trustees, each appointed for a term of three (previously five) years. The Trustees must hold at least two ordinary meetings in each year although currently we hold six such meetings.

The current Trustees [https://gmyouthfed.org/about/#staff-and-trustees] are:

- Daniel Jones (re-appointed December 2020)
- Emma O'Reilly (re-appointed April 2022)
- Fiona Morris (appointed September 2022)
- Glyn Potts (appointed May 2021)
- Helen Robinson (appointed November 2020)
- Patrick Waldron (appointed February 2023)
- Ralph Ellerton (appointed February 2022)
- Robert Denson (resigned February 2023)

We also have our patron, Sir Warren Smith, Lord Lieutenant of Greater Manchester who brings a wealth of knowledge of Greater Manchester and we are very grateful for his kind attention to our work.

The Charity is a member of a variety of organisations including:

- National Council for Voluntary Organisations (NCVO)
- SportEd
- National Youth Agency
- Living Wage Foundation

All of which provide comprehensive advice on good practice and changes in the law affecting charities.

RISK MANAGEMENT

In pursuit of the Charity's objectives, the Trustees are agreed that they will not take any ethical or unreasonable financial risk in the management of the Charity's assets. All new Trustees are recruited because they have appropriate qualities and expertise to bring to the Charity. Where management is delegated by the Trustees, steps are taken to ensure that appropriate skills and qualifications are held by the relevant people/entity undertaking the specific activity.

Safeguarding is a priority and safeguarding related policies are continuously reviewed and, where necessary, updated. The recruitment requirements for our new Operations Director emphasized the need for a well-qualified and experienced person to enable us to service our safeguarding requirements 'in house'. We are pleased to have secured this position with Jo Johnson. As part of our affiliation requirements, we have sought to embed a culture within our Clubs designed to ensure that all of our affiliated Clubs have safeguarding as a priority and have appropriate training and Designated Safeguarding Leads in place.

GDPR provisions are up to date and remain monitored.

In relation to our new building in Partington we have devised new and appropriate risk management policies to our work within and use of the building.

Risk management in relation to our ownership of Ormside Mill is dealt with by Ormside Mill Residential Centre (see below) and we are satisfied that risks associated with the Mill and its activities are well managed and up to date.

COLLABORATION WITH OTHER CHARITIES AND ORGANISATIONS

The Charity collaborates with and supports the member organisations, many of which are themselves registered charities. Our main collaboration is with the affiliated Clubs who provide sport and youth club activities and facilities to young people. We aim to be a supportive partner providing help, assistance and direction to our Clubs.

Most of our affiliated Clubs are run by volunteers with very few paid staff.

CUSTODIAN TRUSTEESHIP

The Charity, or its wholly owned subsidiary company Greater Manchester Federation of Boys Clubs, acts as custodian Trustee for the following organisations, segregating such assets from its own. Should any of these organisations fail to meet their obligations under the leases the ultimate responsibility would lie with the Charity.

NORBROOK YOUTH CLUB
Garthorp Road, Northern Moor, Manchester

In August 2005 The Greater Manchester Trust for Recreation entered into a 125-year lease with Manchester City Council, Greater Manchester Passenger Transport Executive and Norbrook Youth Club.

HAUGHTON GREEN YOUNG PEOPLE'S CENTRE
Lancaster Road, Denton, Tameside

In February 1998 Greater Manchester Federation of Boys Clubs entered into a 40-year lease with Tameside Metropolitan Borough Council on behalf of the club.

WHITEMOSS CLUB FOR YOUNG PEOPLE
Southdown Crescent, Blackley, Manchester

In February 2020 The Greater Manchester Trust for Recreation entered into a 25-year lease with Manchester City Council on behalf of the club. The club was an independent charity but in September 2023 decided to cease operations. We have now taken control of this building and are in the process of considering its future.

JIMMY EGANS BOXING ACADEMY
Kings Mission Church, Royalthorn Drive, Wythenshawe, Manchester

In June 2008 The Greater Manchester Trust for Recreation entered into a 99-year lease with Willow Park Housing Trust on behalf of the club.

CHARITABLE OBJECTIVES AND ACTIVITIES

The Charity's objectives are:

1) The provision and maintenance of a recreation ground for the benefit of the inhabitants of the area of benefit without distinction of political, religious or other opinions, with the object of improving the conditions of life for the said inhabitants.

2) The provision and maintenance of facilities for the recreation and other leisure-time occupation of young people and adults who are resident in the area of benefit to help and educate them so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The area of benefit is Manchester, Salford and elsewhere in the surrounding towns and districts. In furtherance of these objects the Trustees have the following powers:

a. To provide, maintain and equip playing fields or buildings or organised games.

b. To assist the provision, maintenance and equipment of such playing fields or buildings.

c. To establish, maintain and organise Clubs, hostels and other accommodation.

d. To co-ordinate with other organisations established for charitable purposes and having similar objects to that of the Trust.

e. To do all other lawful things as will further the attainment of the objects of the Charity.

The Trustees have taken advice on whether the above objects and powers are sufficient to allow the Charity to operate as Greater Manchester Youth Federation and have concluded that they are sufficient.

ACHIEVEMENTS PERFORMANCE AND PUBLIC BENEFIT

Wholly Owned Assets

The Charity owns five playing fields in Manchester and Salford. All these fields are Functional Endowment Assets. No value is placed on these fields in the Fixed Assets of the Charity.

Simon playing fields in Didsbury is leased to a sports club, who are responsible for all the maintenance of the field. The land sits in the River Mersey flood basin. The rental is at a commercial rate and is subject to five yearly rent reviews.

Duncan Matheson playing fields in Salford is currently used by Swinton Football Club following the grant of a 3-year lease.

Melland playing fields is now subject to a planning application for redevelopment as mentioned elsewhere in this report.

Harry Dalton playing fields will be sold in 2024 with the benefit of a planning permission for residential development.

Godfrey Ermen is now a designated Town and Village Green. We have recently supported the locality by mowing the field so that it is more capable of being used for informal sports.

Partington Youth and Community Centre

In April 2022 The Charity entered into a 99 year lease with Trafford Council for the Partington Youth and Community Centre building. Progress is reported on elsewhere in this report but, in short, it is proving to be a great success as both a youth centre and a headquarters for our growing number of staff.

Ormside Mill Residential Centre Limited

The Charity has a 50% share of Ormside Mill in Appleby in Westmorland, which is a residential centre for young people. The premises are owned by a separate charity, Ormside Mill Residential Centre Limited (charity number 1078029) ("OMRCL"). OMRCL's shareholders are the Charity and the Lancashire Association of Boys and Girls Clubs (LABGC), with each owning 50%. Two of our Trustees and our Chief Executive, Karen Wilson, are Directors of OMRCL.

FINANCIAL REVIEW

Overview

The Charity's main, consistent source of funding is investment income generated from its investments, together with grants from various trusts and funders, and donations from the business community and private individuals.

In the year, the Charity had net outgoing resources on unrestricted funds, (before transfers, realised and unrealised losses) of £213,310 (2022: £59,752) which reflects the Trustees willingness to commit historic reserves to supporting ongoing work. The deficit has been funded by monies previously released from permanent endowment and is aligned to our strategic objectives. We are satisfied that the use of the funds has allowed us to deliver substantially in accordance with our charitable objects and for the public benefit.

Under the requirements of the Guidelines on Accounting and Reporting by Charities, the Trustees have assessed the format of financial statements and are satisfied that the appropriate systems are in place.

The Charity's assets are split between unrestricted funds, restricted funds, and permanent endowment. A brief description of our ability to use the funds is as follows:

UNRESTRICTED FUNDS. This is cash (usually invested) available to the Charity to use at any time in furtherance of its charitable objects. The Charity currently has £2,365,495 available and is using this money to support its current activities.

RESTRICTED FUNDS. Money given to the Charity to be used for a specific i.e. 'restricted' purpose. It cannot be used for a purpose outside of its restriction. The Charity currently holds £80,917 of restricted funds.

PERMANENT ENDOWMENT. Money (or assets) held by the Charity which cannot be used to fund operational activities. The Charity may use income/interest generated by the money or assets to fund operational activities. The Charity currently holds cash (invested) of £2,188,516 in permanent endowment assets. Any receipts from the sale of land will form part of permanent endowment cash.

These procedures will be reviewed annually to ensure that they still meet the needs of the charity. Management accounts are prepared on a quarterly basis and are reviewed at each Trustee Board Meeting during the year.

Investment policy and performance

The Investment portfolio provides the basis of the reserves of the Charity, with the intention to hold these assets for the longer term. The Board of Trustees sets the investment policy for the Charity having taken advice from its investment managers, Brewin Dolphin Limited. In respect of Revenue funds, the Trustees have sought to maximise income to support the work of the Charity.

The investment portfolio has seen an unrealised loss of £224,535 (2022: unrealised gain of £249,853). The portfolio and other investments have generated income in dividends and interest of £94,926 (2022: £94.718). The Trustees were content with the level of return in 2022/23 having taken into account ongoing fluctuations in market performance.

The cost of managing the portfolio has been £23,633 (2022: £24,063).

Reserves

Total funds held by the Charity at the end of the accounting period stood at £4,634,928 including unrealised loss of £224,535. Of these funds, £2,188,516 represents permanent endowment funds and £80,917 is restricted funds.

The Trustees continue to monitor the opportunities for investing in functional assets - such as land and buildings - in order to enhance the public benefit provided by the Charity whilst balancing the need for the investment income to support its existing activities which provide so much public benefit.

During the course of the current financial year the Charity will once again be reviewing its reserves policy given its current activities.

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 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 the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 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 operation.

The Trustees are responsible for keeping proper accounting records which 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 provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the Trustees on 25th January 2024 and is signed on their behalf by:

Daniel Jones
Chair and Trustee

Ralph Ellerton
Trustee

CHIEF EXECUTIVE'S REPORT

SECURING OUR FUTURE

IT IS WITH SATISFACTION THAT I CAN REPORT ANOTHER SUCCESSFUL YEAR FOR THE GREATER MANCHESTER YOUTH FEDERATION. THE TEAM HAS WORKED HARD TO SECURE OUR FUTURE THROUGH A VARIETY OF STRATEGIC INITIATIVES AND PROJECTS.

In February, Manchester City Council resolved to grant planning permission for the residential development of our disused playing field in Chorlton. This was finally granted in October, and we complete the sale in 2024. This sale will add over £12m (paid over a 12-month period) to our permanent endowment funds and will secure the future of our organisation at a time when many charities are sadly struggling with financial difficulties. I am grateful to my team, and we owe enormous thanks to our excellent consultants for their involvement in the success of this transaction – Sophia Fleming of Sophia Fleming Consulting and Tom Shepherd of Roger Hannah & Co. They have worked diligently to bring our strategic vision to life.

In addition, we have attracted a major new donor to support our outdoor pursuits activities and education. Having already received over £40,000 we expect this to be boosted to £100,000 in the coming months – we are extremely grateful to Diecast Limited. Such significant support will enable us to reach more young people with a wider breadth of activities and further enhance our position as a leader in this arena. We have already hosted numerous holiday clubs with trips to the Peak District for rock climbing and walking, Wildshore at Delamere Forest, and our fabulous trips to Ormside Residential Centre. This schedule of activities in 2023 has set a solid foundation for our 2024 plans including a 5-day residential to Snowdonia involving 4 of our affiliated clubs.

As part of our commitment to outdoor education we have secured a partnership with the University of Central Lancashire B.A. Outdoor Adventure Leadership Degree Programme. This partnership will enable us to assist students with leadership experience and participate in research projects with the University. Both parties are keen to research the impact of outdoor pursuits on mental health, resilience building and the life enhancing impact of outdoor pursuits. I am confident that positive experience for all concerned will be the result of this alliance and am delighted we have been able to establish this in 2023.

Our Partington Youth Centre continues to evolve, hosting a variety of activities for ages 9 to 16. It is intended that we will grow our staff team as our activity schedule develops through 2024 and beyond.

In line with our strategic plan our Dance Studio is now fully operational and offers a lively space. Trafford Council were successful in receiving significant grant support from the Levelling Up Fund and, as part of that application, we now hope to use part of the funds to provide improved kitchen, access and toilet facilities at the Centre.

As previously reported, we are committed to having a highly trained staff team and during the course of 2023 we have provided over 100 hours of training to our staff and volunteers. Training has been delivered on topics such as:

- SAFEGUARDING
- FIRST AID
- THE DUKE OF EDINBURGH'S AWARD
- HEALTH AND SAFETY
- RISK ASSESSMENTS
- ADVERSE CHILDHOOD EXPERIENCES

We are already on track to increase this training in the next 12 months ensuring our standards are always improving and our team feels valued and respected.

Part of our strategic commitment was to increase funding to our affiliated Clubs, and we set aside £10,000 to distribute for grants. In the last 12 months we have donated nearly £6,000 to 4 of our Clubs.

In terms of team growth in August 2023 we welcomed a new Operations Director to our senior leadership team, Jo Johnson. With a strong track record in youth services, Jo brings a wealth of experience and we all look forward to a long and fruitful working relationship. The recruitment process took place over March and April, and we were astounded to receive 84 applications for the role! Proof that our brand and reputation is strong in the marketplace. Thanks go to our HR Consultant Faye Briffa at Ashfield HR for managing this process for us.

IN TERMS OF THE FUTURE, WE HAVE SEVERAL EXCITING PROJECTS IN HAND:

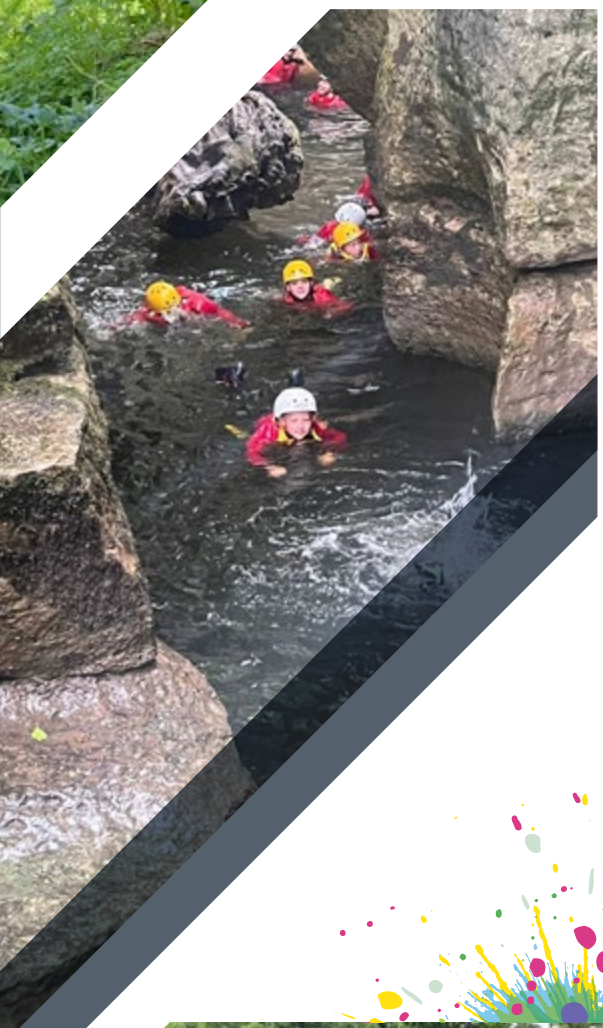
- MELLANDS PLAYING FIELDS: The planning application for the redevelopment of the fields was submitted in December 2023. The housing development of the fields will fund our new youth and community centre, 2 football pitches, 3 cricket squares, basketball/netball area and leave us with sufficient funds to run the centre.
- JIMMY EGANS BOXING CLUB: The building is coming to the end of its lifespan, and we are working with the Club to raise funds for either a substantial refurbishment or a rebuild. We have engaged a range of consultants to work on this project, at our expense.
- WHITEMOSS CLUB FOR YOUNG PEOPLE: The affiliated club running the building has now closed and the building has been returned to our control. We are currently carrying out a full H&S review and assembling a cost plan to see if we can re-open this facility to the community by Easter 2024.
- The senior leadership team and the trustees are working on a strategic plan for the next 3 years of the life of the Charity.

Reflecting on last year's Annual Report it is evident we did not have full certainty of our financial position. However, through the execution of a sound strategic plan we are now able to move forward with a strong sense of certainty regarding our funding. This confidence enables us to focus on our goals and how we want to achieve them, meaning the team can look forward to exciting times ahead.

Finally, the most important statement I can make is 'THANK YOU TEAM'. Without our superb employees none of our delivery would happen. They have made this year an incredible success; they work hard, flexible in their roles, dedicated to successful outcomes for our young people and all the time with great humour and a sense of fun.

Karen Wilson
Chief Executive

EXPLORING, ENCOURAGING & EDUCATING



AT GREATER MANCHESTER YOUTH FEDERATION, WE RECOGNISE THAT HAVING ACCESS TO A STIMULATING AND VARIED OUTDOORS PROGRAMME IS INTEGRAL TO OUR STRATEGY OF BUILDING CONFIDENCE AND EXPANDING HORIZONS OF OUR YOUNG AUDIENCE.

The opportunity to see beyond a classroom or their home environment is essential to growing their character, finding friendships and of course new skills they perhaps didn't know they had! There is no doubt that this year we have definitely risen to the challenge with a service delivery second to none.

Each activity is conceived to give our young people experience of the outdoors like never before, working with professionals who monitor their confidence, challenging them in ways that deliver positive results. We recognise that our audience have often never been away from home and the new world that is before them is both exciting and sometimes a little intimidating.

We aim to offer our young people the chance to understand their natural environment giving them better insight to the issues our World faces. We believe there is no better way to achieve this than to be close to nature, experience it and appreciate it. Indeed, research supports this with the 2021 "Children's People and Nature Survey" stating; "children and young people from lower income households were less likely to agree that looking after the environment was important to them, less likely to agree that they "feel like part of nature."

In the same survey "more than eight in ten children and young people (85%) agreed that being in nature made them very happy. Those spending time outside at least once a week were more likely to report 'very high' levels of happiness, as were those who reported 'high' connection to nature."

With this in mind, our outdoors programme is accessible to all and this year securing our minibus was an obstacle overcome. Having our own transport enabled us to offer our Clubs a gateway to our programme and in particular, visits to Ormside Mill. Our own minibus gives us greater control and in the medium to longer term will reduce costs for the Charity.

In 2023 we facilitated 11 trips to Ormside Mill with 25 nights funded by the Charity, an increase of 5 additional nights and 4 more clubs were given these opportunities compared to last year's bookings. During these visits we offered a staggering 45 activities, offering choice for all and demonstrating how our service provision is growing in line with the aspirations of the audience. To put this in perspective we were able to ensure 121 young people experienced the outdoors – a resounding success.

With an eye on the future, we are happy to announce that any trip booked through us in 2024 will be completely free, from the activities through to the accommodation! We have 40 nights available for our Clubs in 2024 all to offer our young people the benefits of the great outdoors. Also, in 2023 we received ownership of our Greater Manchester Youth Federation branded Minibus, the bus has a total of 17 seats and is free to use for our Clubs on their trips to Ormside Mill or any other excursion that they require transport for. There is little doubt our figures will keep on increasing but more importantly the number of young people who get to experience fresh air, gain confidence and a sense of independence, as they feel nature all around them, is consistently growing.

Ormside Mill visitors this year included Revolution Youth, Families Against Violence, Stockport Lads Club, 4CT Limited, Jimmy Egan's Boxing Club, The House Project, Barton Athletic Club, Partington Youth Club, Gorse Hill Studios and Equal Education Chances with eight of these being first time trips.

THE AWARD THAT KEEPS GROWING

Our delivery of The Duke of Edinburgh's Award (DofE) has built on last year's solid success, and we have retained 7 of last year Bronze Award participants onto their Silver Award, as well as gaining 4 new Bronze participants in Partington and 2 from Whitemoss CYP.

We have had another successful year at Partington Youth Centre with 4 achieving their Bronze Award, and 7 young people completing their Silver . This progression is especially exciting as we will hopefully have our first ever Gold Expedition next summer. This is no mean feat and something we are delighted to be able to facilitate.

Alongside this exciting news we are setting up new Centres at Gorse Hill Studios and Equal Education Chances. Currently we are training our volunteers, following which we will be able to launch two new DofE Centres before the turn of the year. This demonstrates our ability to use our existing skills to help others and expand our programme throughout our Club network.

Our growth plans do not stop there and over the next year we hope to start our Holiday Activity programmes, offering outdoor opportunities and experience to young people across Greater Manchester. In order to achieve this, we have established a partnership with the University of Central Lancashire and their Outdoor Adventure Degree. This strategic decision has positive impact for the Charity allowing us to offer wider opportunities given the Degree students will work with our team during the summer holidays. Furthermore, the University will facilitate the composition of research we will use to professionally substantiate the importance of what we deliver. This gives greater depth to our offering when engaging with funding initiatives and potential partners.

In order to keep our programme lively and fresh we are exploring the viability of residential visits at other UK centres along with alternative outdoor activities for our young people. This use of other facilities and different natural environments will ensure we remain relevant, interesting and inclusive.

DofE BREAKS BARRIERS

The Duke of Edinburgh's Award has become more accessible over the last decade; however, some barriers do still exist. This is the story of a Hannah, a local girl from Blakeley.

Not always attending school Hannah volunteered at her local youth group each week. She was excited to get involved with DofE. Meeting with Hannah fortnightly, our team built a respectful and trusting relationship with her, giving her a safe space to speak openly about the struggles she faced at school and with her mental health.

Deciding to join a DofE expedition group Hannah demonstrated skills she didn't know she had. Not knowing anyone in the group she become a cohesive and supportive team member overcoming challenges to complete 2 Bronze DofE expeditions. Deciding she wanted to go to the gym for her physical activity the Charity was able to fund a 6-month gym membership along with transport to and from her expeditions. Without this support Hannah would not have been able to continue with her DofE programme. Building confidence and changing lives.

What our young people said were their reasons for continuing with their DofE programme to achieve their Silver Award and their highlights:

"After achieving my Bronze Award, I really wanted to go for Silver and now I have achieved Silver I want to go for Gold! It will look great on my CV."

"I enjoyed being outdoors and wanted to challenge myself more."

"It's the best experience."

"I continued with my DofE to achieve my Silver because I missed it and I had built new friendships during the Bronze Award."

"We were all in our tents, after a really challenging day of heavy rain, Ethan shouted for us to come out and look. It was the most beautiful sunset! The perfect way to end a tough but rewarding day."

"It's an amazing award, just getting to meet new people, have new experiences and to escape the concrete jungle to see new places."

"We learnt so many new skills and resilience."

BUILDING CONFIDENCE, HEARING LAUGHTER

IT HAS BEEN AN EXCITING YEAR AT PARTINGTON YOUTH CENTRE WITH PLENTY OF GOOD NEWS TO REPORT AS WE MOVE FORWARD WITH OUR DEVELOPMENT PLANS OFFERING A ROBUST PROGRAMME OF ACTIVITIES TO SUPPORT LOCAL YOUNG PEOPLE.

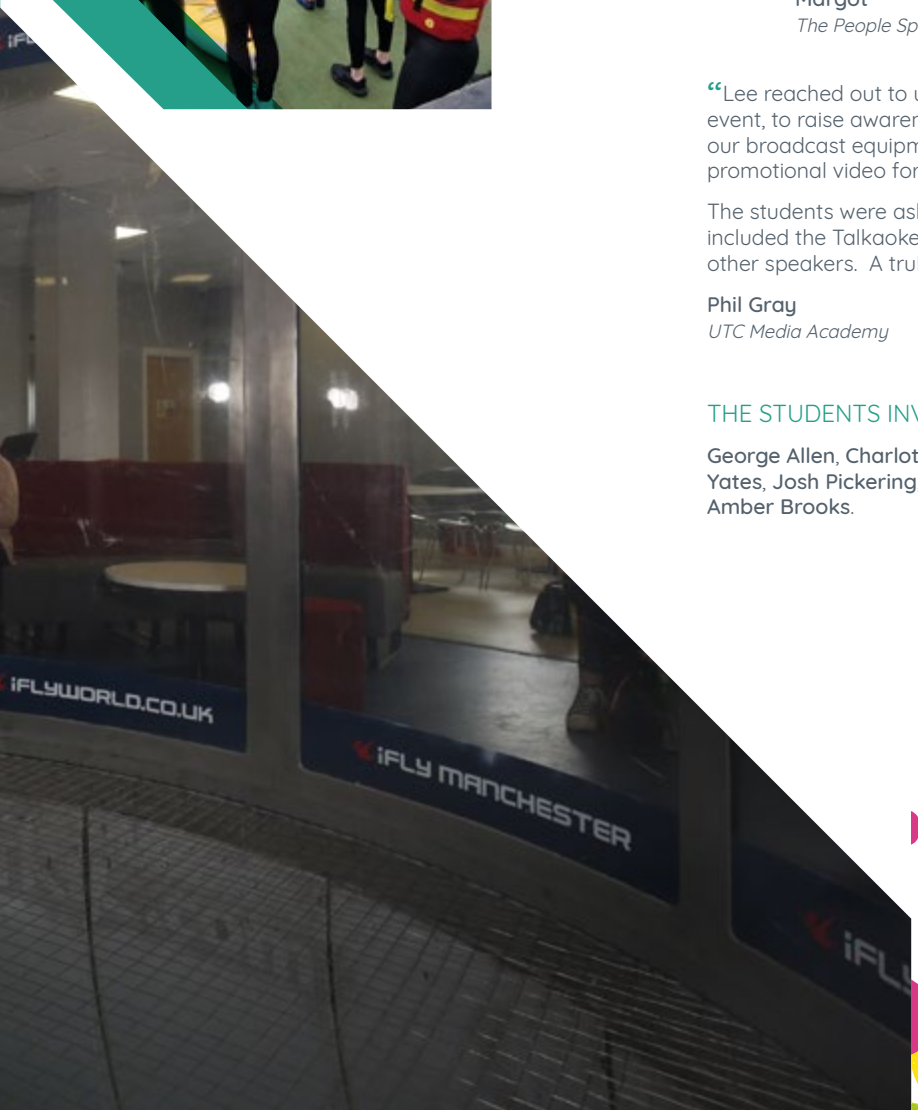
Our continued weekly programme saw the Youth Centre deliver a range of activities such as Monday Moss Lane Rovers football training sessions for young females in Partington with our two Youth Clubs offering varied and stimulating options.

Each Youth Club encourages sport in the form of football, basketball and tag rugby and for those with an interest in arts and crafts murals were the focus this year. These murals decorated our Centre across a variety of themes for EID, Chinese New Year and International Women's Week. Other young people want to use the Centre as a quiet space so the chill out kitchen area is available for conversation and targeted intervention in smaller groups. These groups benefit from board games and one to one support from our partner agencies exploring subjects like online abuse, bullying and personal safety. We are grateful to the teams from Talkshop, DAAT service and GMP complex safeguarding CSE.

The games pool room is always popular, and we have implemented friendly competitions during the year to build team spirit amongst our young audience. This has worked well and is something we will continue. Alongside this, our small hall is now ready for use, and we are excited to be in discussions with partners Gorse Hill Studios who are keen to develop activities in this space adding a new dimension to our offering.

THURSDAY OPEN ACCESS AND FOOD CLUB

We continue to deliver our Open Access Youth Club sessions aimed at 11–16-year-olds and we have delivered activity across all areas of our offering. Between 5-7pm with board games in play we offer hot and cold healthy food options. This is a popular slot in our weekly calendar, and we expect numbers to increase. This is an ideal opportunity to engage with this audience, gain trust and open communication channels.



COMMUNITY IMPACT

We held two landmark events during the year: Christmas Party and Knife Crime Awareness. The Christmas Party was a first and proved popular with a disco, photobooth, food and games. There was fun and lots of laughter.

Our second landmark event was of a more serious yet essential nature focusing on the education of knife crime.

OUR VOICE OUR TIME KNIFE CRIME EVENT

With funding secured from the proceeds of crime fund ARIS operated by GMP this event comprised a one-night grandstand 5 aside football tournament, Talkaoke Round Table Debate and a Knife Crime Workshop. The event was filmed by students from UTC Media Academy with the workshop being delivered by Life Saving Bleed Kits. We commissioned a Bleed Kit - the only one operational in the Partington area.

We welcomed the Mayor of Greater Manchester, Andy Burnham and Kate Green Deputy Mayor with Tom Ross, Trafford Council Leader and members of the Violence Reduction Unit. Over 70 young people attended with 60 playing in the football tournament. There is no doubt the event was a community success.

WHAT OUR PARTNERS SAY...

"Thank you GMYF for the platform to inform and empower young people, parents, staff and communities with consequences, advice and support of knife crime in our City."

Roy Thickett
Life Saving Bleed Kits and Knife Crime Workshop Lead

> "We really value the impactful work Lee, and his team is doing to creatively engage young people in the area, giving them positive role models to look up to.
>
> We hosted Talkaoke - a pop up talk show, which is a creative, interactive, and fun way of getting people chatting, exchange perspectives, to listen and learn from each other."
>
> **Margot**
> *The People Speak Media and Arts Group*

"Lee reached out to us at the UTC, to hire students to film the upcoming event, to raise awareness about knife crime in Greater Manchester. We set up our broadcast equipment and filmed the event "as live" then created a short promotional video for the Partington Youth and Community Centre.

The students were asked to "as live" broadcast the event, which included the Talkaoke. It was incredible to film Andy Burnham and the other speakers. A truly fantastic experience for our students."

Phil Gray
UTC Media Academy

THE STUDENTS INVOLVED WERE:

George Allen, **Charlotte Aspinall Harrop**, **Max Shepherd**, **Joel Westbury**, **Nathan Yates**, **Josh Pickering**, **Elliot Melia**, **Ruby Walsh**, **Mason Burke**, **Verity Field** and **Amber Brooks**.

PUSHING THE BOUNDARIES

We do not stand still at Partington Youth Centre and have an exciting year ahead as we evolve our offering in line with our strategic objectives. We will continue to deliver a varied programme of core activities to give our young people stability and continuity whilst continuing to challenge and stimulate them with new ideas and concepts.

In terms of development, we are ambitious for our future with off site trips under discussion, new initiatives such as bike maintenance, pottery classes, cookery classes and snow related activities to name just a few, being explored by our team to keep our programme lively and relevant.

We are keen to explore our various football teams being affiliated with a league so our young people can build their confidence and develop new relationships. It would be great if we could secure funding for our MUGA football area, and we are consulting Trafford Council regarding this.

New sports are in planning such as golf and tennis to engage with our audiences and we are considering the introduction of a film and book club during the coming year. There are so many avenues to explore it is crucial we listen to our audience and prioritise our funds in line with our strategy of providing a safe, stimulating and fun space for our young people who deserve the chance to enjoy their time with us.

IN NUMBERS:

COUNT OF ALL PARTICIPANTS ATTENDING

257

(For the report period 2022/20233)

SUM OF SESSION HOURS DELIVERED

607:30

(Sessions dated in the report period 2022/20233)

What some of our young people had to say:

ORMSIDE MILL

"Ormside mill residential was the best trip I've ever been on, I made loads of new friends and gained lots of confidence pushing my self out of my comfort zone Trying New things.
(Young person Aged 14)

The Ghyll Scrambling was my Favourite Activity especially jumping in the dive pools.
(Young Person age 13)"

DELAMERE WILD SHORES

"Delamere inflatable Aqua Park was Ace!
(Young person age 11)

I've never really been one to do water sports, but Delamere has changed that, I no longer have a fear of open waters.
(Young person Aged 9)"

iFLY INDOOR SKY DIVING

"The indoor sky diving was an awesome experience, I never thought I would have the chance to try that WOW!
(Young person aged 12)"

FIRST TRACKS SNOW CAMP
(OVER 2 DAYS)

"Snow camp was really exciting; I chose to do skiing and it was out of this world!

Doing snowboarding at the chill factor was great and I've managed to find something that I'm interested in thanks to the Youthie.
(Young person aged 15)"

RESPECTIVE RESPONSIBILITIES OF TRUSTEES & EXAMINER

THE CHARITY'S TRUSTEES ARE RESPONSIBLE FOR THE PREPARATION OF THE ACCOUNTS. THE CHARITY'S TRUSTEES CONSIDER THAT AN AUDIT IS NOT REQUIRED FOR THIS YEAR UNDER SECTION 144(2) OF THE CHARITIES ACT 2011 (THE 2011 ACT) AND THAT AN INDEPENDENT EXAMINATION IS NEEDED.

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(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's 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 in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and 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.

Alex Howarth ACCA
For and on behalf of Donnelly Bentley Ltd
Chartered Accountants
Hazelmere,
70 Chorley New Road,
Bolton,
BL1 4BY

Date: 25th January 2024

The Greater Manchester Trust for Recreation
Statement of Financial Activities
(including income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Permanent Fund £	Total 2023 £	Total 2022 £
INCOME AND ENDOWMENTS						
Donations and legacies	2	1,214	35,331	-	36,545	9,902
Charitable activities	3	5,816	-	-	5,816	845
Other Income	4	-	-	-	-	-
Investments	5	94,665	261	-	94,926	94,718
TOTAL INCOME		101,695	35,592	-	137,287	105,465
EXPENDITURE						
Raising funds						
Investment management costs	6	16,666	-	6,967	23,633	24,063
Charitable activities	7	298,339	15,061	30,638	344,038	211,360
TOTAL EXPENDITURE		315,005	15,061	37,605	367,671	235,423
NET INCOME/(EXPENDITURE) BEFORE GAINS/(LOSSES) ON INVESTMENTS		(213,310)	20,531	(37,605)	(230,384)	(129,958)
Net gains/(losses)						
Realised gains/(losses) on investments		-	-	-	-	-
Unrealised gains/(losses) on investments		(159,493)	-	(65,041)	224,534	249,853
Realised gains on fixed assets		-	-	-	-	19,868
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(372,803)	20,531	(102,646)	454,918	139,763
Transfers	13	13,747	(13,747)	-	-	-
NET MOVEMENT IN FUNDS		(359,056)	6,784	(102,646)	454,918	139,763
FUND BALANCES BROUGHT FORWARD		2,724,551	74,133	2,291,162	5,089,846	4,950,083
FUND BALANCES CARRIED FORWARD		2,365,495	80,917	2,188,516	4,634,928	5,089,846

The Greater Manchester Trust for Recreation
Statement of Financial Activities
Analysis of Restricted Funds

For the year ended 31 March 2023

	JG Buckley Fund £	Young Peoples Fund £	Youth Club Activities and Projects £	Table Tennis Equipment £	Adventure Activities/ Residentials £	DofE Award Kit £	Diecast DofE Refurb Room Refurb & Kit £	Diecast Outdoor Education & Physical Activity Pursuits £	Other £	Total £
INCOME										
Investments	30	231	-	-	-	-	-	-	-	261
CHARITABLE ACTIVITIES										
GRANT INCOME										
Arts Council England	-	-	(2,356)	-	-	-	-	-	-	(2,356)
ASDA Foundation Cost of Living Grant	-	-	-	-	-	-	-	-	1,806	1,806
GMP Aris Fund	-	-	9,500	-	-	-	-	-	-	9,500
Warburtons Community Grant	-	-	-	-	-	400	-	-	-	400
Arnold Clark Community Fund	-	-	-	-	-	1,000	-	-	-	1,000
Sport Ed/Barclays Community Football Fund	-	-	1,000	-	-	-	-	-	-	1,000
Duchy of Lancaster Benevolent Fund (Merseyside)	-	-	-	-	1,947	-	-	-	-	1,947
DONATIONS										
Diecast Limited	-	-	-	-	-	-	20,000	-	-	20,000
Just Giving Partington Furniture Campaign	-	-	-	-	-	-	-	-	2,034	2,034
	30	231	8,144	0	1,947	1,400	20,000	0	3,840	35,592
EXPENDITURE										
Charitable Activities			1,743		1,947	5,667	15,612		3,840	28,809
	0	0	1,743	0	1,947	5,667	15,612	0	3,840	28,809
NET INCOME	30	231	6,401	0	0	(4,267)	4,388	0	0	6,783
Fund Balances										
B/Fwd at 01/04/2022	1,674	61,992	4,001	2,000	0	4,465	0	0	0	74,133
FUND BALANCES										
C/Fwd at 31/03/2023	**1,704**	**62,223**	**10,402**	**2,000**	**0**	**198**	**4,388**	**0**	**0**	**80,917**

The Greater Manchester Trust for Recreation
Balance Sheet

At 31 March 2023

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	9		867,322		228,435
Investments	10		3,641,042		4,163,004
			4,508,364		4,391,439
CURRENT ASSETS					
Debtors	11	59,547		51,120	
Short term deposits		21,951		6,145	
Cash at Bank and in Hand		240,081		666,325	
		321,579		723,590	
CREDITORS					
Amounts falling due in one year	12	195,015		25,183	
NET CURRENT ASSETS			126,564		698,407
NET ASSETS			4,634,928		5,089,846
FUNDS					
Unrestricted	13		2,365,495		2,724,551
Restricted	13		80,917		74,133
Endowment	14		2,188,516		2,291,162
TOTAL FUNDS	14		4,634,928		5,089,846

The notes on pages 25 to 23 form part of these financial statements.
Approved by the Trustees, authorised for issue on 25th January 2024 and signed on their behalf by:-

Daniel Jones
Chair and Trustee

Ralph Ellerton
Trustee

The Greater Manchester Trust for Recreation
Notes to the Financial Statements

For the year ended 31 March 2023

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below.

General information and basis of preparation

The Greater Manchester Trust for Recreation is involved in the provision and maintenance of facilities for the recreation and other leisure-time occupation of young people and adults, who are resident in the area, to help and educate them.

The registered office of the Trust is Partington Youth and Community Centre, Moss Lane, Partington, Greater Manchester M31 4FA.

The Trust is governed by a scheme approved by the Charity Commission.

Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value, and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Greater Manchester Trust for Recreation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Fund accounting

General funds are available at the discretion of the Trustees in furtherance of the general objectives of the Charity. Restricted funds are funds subject to specific restrictions and conditions imposed by donors or by the purpose of the grantor of the funds received. Amounts currently classed as Permanent Endowment funds are capital funds which have been given to the Charity to be held as capital and there is no automatic right to convert them to income. Although the capital must be retained for the longer-term benefit of the Charity, any investment income arising from it (e.g. dividends from shares) is then available for general purposes to support the work of the Charity.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and it is included when the amount can be measured reliably. Investment income is recognised as the charity's right to receive payment is established.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Costs are defined as follows:

Costs of raising funds	Include those costs associated with attracting voluntary income and in applying for new funding and sponsorship and the costs associated with investment management.
Charitable expenditure	The costs delivering the charitable activities.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources, in line with the Trustees estimate of core staff time spent on the various activities.

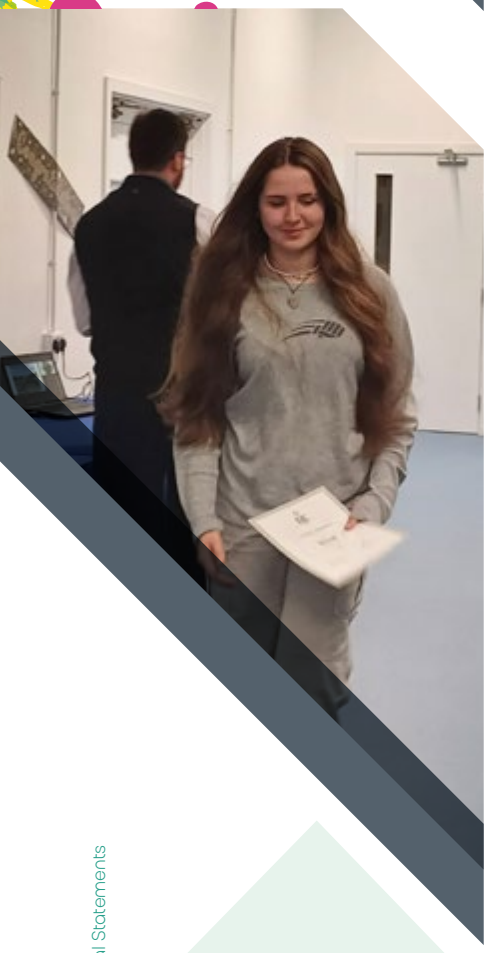
The Charity is not registered for VAT and therefore all its input tax is irrecoverable. Expenditure is analysed inclusive of VAT, where this has been incurred.

Grants

The Trust administers the Young Peoples Fund (a restricted fund) which makes grants on application, to support the activities of affiliated clubs. Grants are accounted for in the year in which they are awarded, and the Trust does not make multiple year awards. There were no grants paid from the Young People's Fund in 2022-2023.

Pensions

The Trust automatically enrol their eligible workers into an auto enrolment compliant New Generation Group Pension Scheme provided by Aviva.



Fixed asset capitalisation and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Costs include costs directly attributable to making the asset capable of operating as intended.

Assets costing less than £500, and not forming part of a related series, are not capitalised but written off to revenue in the year of acquisition. Depreciation is provided on the cost of tangible fixed assets in order to write off the cost after taking account of scrap values over the expected useful lives as follows:

Freehold buildings and fencing	2%	straight line
Furniture, fittings and equipment	20%	straight line

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactions value and subsequently measured at their settlement value.

Concessionary loans

Concessionary loans include those receivable from third parties which are interest free or below market interest rates and are made to advance charitable purposes. All such loans are measured at cost, less impairment.

Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in net gains/(losses) on investments in the SOFA if the shares are publicly traded or their fair value can be measured reliably. Other investments are measured at cost less impairment.

Funds are invested to produce the best possible financial return with an acceptable level of risk and to balance income and capital returns. The charity has appointed two professional investment management firms to manage these assets on a discretionary basis and in line with this policy. Managers are required to produce a valuation and performance report quarterly.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash flow statements

The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

Going concern

The Trustees have reviewed the circumstances of The Greater Manchester Trust for Recreation and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that the charity is a going concern.

Significant judgements and estimates

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. DONATIONS, LEGACIES AND GRANTS

	Un-restricted £	Restricted £	Perm Endowment £	Total 2023 £	Total 2022 £
GRANTS AND DONATIONS FOR ACTIVITIES:					
Donations	1,124	22,034	-	**23,248**	425
Grants		15,653	-	**15,653**	9,477
Grants Returned	-	(2,356)	-	**(2,356)**	-
	1,124	35,331	-	**36,545**	9,902

The grant returned relates to a mixed arts project funded by Arts Council England (ACE) and co-ordinated by Z-Arts. The proposed activity was a 40-week carousel programme of various arts activities across the 2019/2020 academic year. This was to work in 5x 8-week cycles with five of our affiliated clubs. After the first two cycles of the programme the COVID pandemic hit, and the project was paused. ACE granted an extension, and with their approval Z-Arts relaunched a revised programme in April 2021. Unfortunately, one of the clubs was no longer running post pandemic and due to COVID-19 the planned theatre trips for each club were cancelled and later replaced with lower costing circus trips resulting in the underspend and funds being returned in 2022.

3. INCOME FROM CHARITABLE ACTIVITIES

	Un-restricted £	Restricted £	Perm Endowment £	Total 2023 £	Total 2022 £
Playing Fields income	5,266	-	-	**5,266**	**825**
Income from sports for affiliated Clubs	-	-	-	**-**	20
Other income	550	-	-	**550**	-
		-	-	**-**	-
	5,816	-	-	**5,816**	845

4. OTHER INCOME

	Un-restricted £	Restricted £	Perm Endowment £	Total 2023 £	Total 2022 £
	-	-	-	-	-

5. INVESTMENT INCOME

	Un-restricted £	Restricted £	Perm Endowment £	Total 2023 £	Total 2022 £
Bank and other interest	859	261	-	**1,120**	**32**
Income from UK Investments	93,806	-	-	**93,806**	94,686
	94,665	261	-	**94,926**	94,718

Allocated to restricted funds as follows:	J G Buckley Fund £	Fund for Young People £	Total 2023 £	Total 2022 £
Bank and other interest	25	236	**261**	8
Income from UK investments	-	-	**-**	-
	25	236	**261**	8

6. INVESTMENT MANAGEMENT COSTS

	Un-restricted £	Restricted £	Perm Endowment £	Total 2023 £	Total 2022 £
Investment fund management costs	16,666	-	6,968	**23,633**	**24,063**
	16,666	-	6,968	**23,633**	**24,063**

7. CHARITABLE ACTIVITIES COSTS

	Un-restricted £	Restricted £	Perm Endowment £	Total 2023 £	Total 2022 £
ACTIVITIES, FIELDS, GRANTS ETC					
Cost of Activities	9,474	2,615	-	**12,089**	3,495
Field Maintenance	1,974	-	6,174	**8,148**	16,733
Grants, Projects	5,873	6,742	-	**12,615**	29,037
	17,321	9,357	6,174	**32,852**	49,265
STAFF COSTS					
Admin. Salaries	124,009	-	-	**124,009**	84,136
Employers Pension – Admin. Staff	7,047	-	-	**7,047**	5,604
Partington Salaries	52,175	-	-	**52,175**	
Employers Pension – Partington Staff	1,549	-	-	**1,549**	-
Training Costs	470	-	-	**470**	2,101
	185,250	-	-	**185,250**	91,841
ESTABLISHMENT COSTS					
Rent and Rates	10,649	-	-	**10,649**	11,338
Premises Insurance	6,380	-	-	**6,380**	477
Heat and Light	10,416	1,806	-	**12,222**	-
Repairs and Renewals	12,407	-	8,678	**21,085**	1,259
Cleaning	2,134	-	-	**2,134**	-
Furniture & Equipment	1,159	3,898	15,119	**20,176**	-
Furniture & Equipment (Capitalised)	-	-	(15,119)	**(15,119)**	-
	43,145	5,704	8,678	**57,527**	13,074
TRAVELLING COSTS					
Travelling	1,891	-	-	**1,891**	768
	1,891	-	-	**1,891**	768
FINANCIAL					
Accountancy	6,852	-	-	**6,852**	5,145
Professional Fees	-	-	182,921	**182,921**	112,022
Bank Charges	227	-	-	**227**	94
Consultancy	14,819	-	9,720	**24,539**	13,988
Professional Fees Capitalised	-	-	(567,089)	**(567,089)**	(100,729)
Refurbishment	-	-	390,234	**390,234**	-
	21,898	-	15,786	**37,684**	30,520
OTHER COSTS					
Printing and Postage	3,653	-	-	**3,653**	200
IT and Software	7,185	-	-	**7,185**	4,271
Stationery, Equipment, Media, Website	7,907	-	-	**7,907**	12,604
Telephone	1,685	-	-	**1,685**	1,733
Miscellaneous Expenses	1,448	-	-	**1,448**	586
Subscriptions	578	-	-	**578**	349
Insurance	4,043	-	-	**4,043**	3,811
Depreciation	2,335	-	-	**2,335**	2,338
	28,834	-	-	**28,834**	25,892
TOTAL CHARITABLE ACTIVITIES COSTS	298,339	15,061	30,638	**344,038**	211,360
Raising Funds					
Investment Mgt Costs	16,666	-	6,967	**23,633**	24,063
TOTAL EXPENDITURE	315,005	15,061	37,605	**367,671**	235,423

Any expenses incurred in the administration, or protection, of endowment investments are charged to capital.

8. EMPLOYMENT COSTS

	2023 £	2022 £
Salaries	**165,469**	80,175
Employer pension contributions	**8,596**	5,604
Social Security costs	**10,716**	3,961
Redundancy Costs	-	-
	184,781	89,740

No trustees, who are the only key management personnel, received any remuneration for their services.

Trustee Helen Robinson was reimbursed £154 travel expenses from the Trust.
No employees received total employee benefits of more than £60,000.

There were no outstanding or prepaid pension contributions at the balance sheet date.

The increase in salaries total reflects the employment of staff to run our youth and community centre in Partington.

The average number of employees, some of whom are part time, was as follows:-

	2023	2022
Raising funds	-	-
Direct charitable	**11**	3
	11	3

9. TANGIBLE FIXED ASSETS

	Partington Centre £	Other Assets £	Melland Sports Hall/Land £	Furniture Fixtures Equipment £	Motor Vehicles £	Total
COST						
As at 1 April 2022	19,319	163,006	42,074	10,479	-	**234,878**
Additions	-	-	-	4,325	40,940	**45,265**
Capitalised expenditure	429,993	120,953	45,010	-	-	**595,956**
Disposals	-	-	-	-	-	-
As at 31 March 2023	449,312	283,959	87,084	14,804	40,940	**876,100**
DEPRECIATION						
As at 1 April 2022	-	-	-	6,443	-	**6,443**
Provided	-	-	-	2,335	-	**2,335**
Disposals	-	-	-	-	-	-
As at 31 March 2023	-	-	-	8,778	-	**8,778**
NET BOOK VALUE						
As at 31 March 2023	449,312	283,959	87,084	6,026	40,940	**867,322**
As at 31 March 2022	19,319	163,006	42,072	4,036	-	**228,435**

Where the Charity acts as custodian Trustee the properties are not included in the accounts.

The Charity also owns the following playing fields which were conveyed to it on the dates shown, although there are no records of the original values at the dates of conveyance.

- Melland playing field, Gorton, Manchester. 6 January 1909
- Duncan Matheson playing field, Salford. 10 March 1910
- Simon playing field, Didsbury, Manchester. 16 November 1925
- Godfrey Ermen playing field, Abbey Hey, Manchester. 24 May 1928
- Harry Dalton playing field, Whalley Range, Manchester. 7 February 1968

The Trustees do not consider that the fields have any significant immediate value, given the strict land use restrictions placed upon those fields. However, in February 2023, Manchester City Council resolved to grant planning permission for the residential development of Harry Dalton Field subject to the completion of a S.106 Agreement. The Charity has a contract to sell the land to a developer, but this will not become unconditional until planning permission is granted. At year end 31st March 2023 neither the sale of the land or its value have crystallised.

10. FIXED ASSET INVESTMENTS

	Un-restricted £	Restricted £	Perm Endowment £	Total £
As at 31 March 2022	2,808,419	-	1,354,585	4,163,004
QUOTED INVESTMENTS				
As at 1 April 2022	2,808,419	-	1,247,085	4,055,504
Net movements	(70,597)	-	(226,831)	(297,428)
Net realised gains	(159,493)	-	(65,041)	(224,534)
Net unrealised losses	-	-	-	-
As at 31 March 2023	2,578,329	-	955,213	3,533,542
OTHER INVESTMENTS				
Long term loan to Ormside Mill Residential	-	-	107,500	107,500
Centre b/f and c/f	-	-	107,500	107,500
As at 31 March 2023	2,578,329	-	1,062,713	3,641,042

11. DEBTORS

	2023 £	2022 £
Income receivable	**8,796**	4,290
Prepayments	**10,751**	3,140
Other debtors	**-**	3,690
Concessionary Loan to Barton Athletic Club	**40,000**	40,000
	59,547	51,120

12. CREDITORS: Falling due within one year

	2023 £	2022 £
Trade creditors	**94,111**	14,443
Accruals and deferred income	**94,504**	7,747
Other taxes and social security	**6,400**	2,993
	195,015	25,183

13. STATEMENT OF FUNDS

	Balance 01/04/22 £	Net Income £	Expenditure £	Gains/Losses £	Transfers £	Balance 31/03/23 £
UNRESTRICTED FUNDS:						
General fund	2,724,551	101,695	(315,005)	(159,493)	13,747	**2,365,495**
	2,724,551	101,695	(315,005)	(159,493)	13,747	**2,365,495**
RESTRICTED FUNDS:						
J G Buckley	1,674	30	-	-	-	**1,704**
Fund for Young People	61,992	231	-	-	-	**62,223**
Grants	10,467	35,331	(15,061)	-	(13,747)	**16,990**
	74,133	35,592	(15,061)	-	(13,747)	**80,917**
PERMANENT ENDOWMENT FUNDS:						
Endowment	2,291,162	-	(37,605)	(65,041)	-	**2,188,516**
Total Funds	5,089,846	137,287	(367,671)	(224,534)	-	**4,634,928**

Transfers between Funds

This year £13,747 was transferred from restricted to unrestricted funds. Funds were donated specifically for the refurbishment of a room in Partington Youth Centre to use for storing The Duke of Edinburgh's Award kit. The cost of refurbishing the room was £13,747. Once restricted funds have been spent on capital costs they become unrestricted assets.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2023 are represented by:-

	Un-restricted Funds £	J G Buckley Fund £	Fund for Young People £	Other Restricted £	Perm Endowment Funds £	Total £
Fixed assets	19,773	-	-	-	847,549	**867,322**
Investments	2,579,518	-	-	-	1,061,524	**3,641,042**
Net current assets	(233,796)	1,704	62,223	16,990	279,443	**126,564**
	2,365,495	1,704	62,223	16,990	2,188,516	**4,634,928**

Restricted funds

J G Buckley Fund	Created in memory of a former Chief Executive to provide bursaries for young people in education. No applications were received in the year.
Fund for Young People	The fund provides grant support to affiliated clubs to support their activities and to enable them to carry out capital works. It also supports the work of the Charity. Grants are made by the Trustees through a formal application process.
Restricted Donations AND Grants	Monies subject to specific restrictions and conditions imposed by donors or by the purpose of the grantor of the funds received.

Permanent Endowment Fund

The amount currently classed as permanent endowment fund was created by the sale of Christie Fields. The income is available to support the general activities of the Charity and the capital may be used for the purchase and renovation of other land and buildings for charitable activities.

15. TAXATION

The Trust is a registered Charity and is entitled to claim annual exemption from UK Corporation Tax, under sections 466 to 493 of the Corporation Tax Act 2011.

16. CONTINGENT LIABILITIES

The Charity, or its wholly owned subsidiary company Greater Manchester Federation of Boys Clubs, acts as custodian Trustee for the following organisations, segregating such assets from its own.

Should any of these organisations fail to meet their obligations under the leases the ultimate responsibility would lie with the Charity.

Norbrook Youth Club
Garthorp Road, Northern Moor, Manchester.

In August 2005 The Greater Manchester Trust for Recreation entered into a 125-year lease with Manchester City Council, Greater Manchester Passenger Transport Executive and Norbrook Youth Club.

Haughton Green Young People's Centre
Lancaster Road, Denton, Tameside.

In February 1998 Greater Manchester Federation of Boys Clubs entered into a 40-year lease with Tameside Metropolitan Borough Council on behalf of the club.

Whitemoss Club for Young People
Southdown Crescent, Blackley, Manchester.

In February 2020 The Greater Manchester Trust for Recreation entered into a 25-year lease with Manchester City Council on behalf of the club. The club was an independent charity but in September 2023 decided to cease operations. We have now taken control of this building.

Jimmy Egans Boxing Academy
Kings Mission Church, Royalthorn Drive, Wythenshawe, Manchester.

In June 2008 The Greater Manchester Trust for Recreation entered into a 99-year tenant repairing lease to rent the premises in Wythenshawe known as Kings Mission Church from Willow Park Housing Trust to provide a home for the Boxing Club, an affiliated organisation, at an initial premium of £25,000 and thereafter at a peppercorn rent for 25 years.

THE GMYF MOBILE

"Our new minibus will give our young people access to a wider variety of activities in 2024 opening up their horizons to explore, learn and have fun. It's a great step forward."

***Lee Adams**,*
Partington Youth Centre Activities Leader

"It's a solid achievement of the Charity to secure our own transport giving us the freedom to organise more trips, activities and offer support to our partners. I'm proud of the team."

***Karen Wilson**, Chief Executive*

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Greater Manchester
Youth Federation

Supporting Aspiration. Creating Opportunities.

gmyouthfed.org

THE GREATER MANCHESTER TRUST FOR RECREATION

England & Wales - Charity number 521234

Accounts

The Greater Manchester
Trust for Recreation

Charity number: 521234

Greater Manchester Youth Federation

Annual Report and Financial Statements
For the Year Ended 31 March 2022

Supporting Aspiration.
Creating Opportunities.

"If I wasn't here in this club I'd just be messing about by ours."

David, 15 Salford

"Ormside was brilliant, I was rock climbing and canoeing – and I was good at it!"

John, 13 Wythenshawe

"I always look forward to club night, I've made loads of new friends."

Tracy, 13 Partington

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Charity Information

PATRONS	Sir Warren Smith Sean Anstee CBE	
TRUSTEES	Helen Robinson Ralph Ellerton Robert Denson Daniel Jones Emma O'Reilly Glyn Potts MBE	Chair of Trustees Trustee Trustee Trustee Trustee Trustee
PRINCIPAL OFFICE	Partington Youth and Community Centre Moss Lane Partington Greater Manchester M31 4FA	
ACCOUNTANTS	Donnelly Bentley Limited Chartered Accountants Hazelmere 70 Chorley New Road Bolton BL1 4BY	
BANKERS	Barclays Bank plc	
INVESTMENT MANAGERS	Brewin Dolphin Asset Management Division 1 The Avenue Spinningfields Square Manchester M3 3AP	
SOLICITORS	Myerson LLP Grosvenor House 20 Barrington Road Altrincham WA14 1HB Shoosmiths LLP The XYZ Boulevard Spinningfields Manchester M3 3AZ	
CHARITY PERSONNEL	Chief Executive Operations Manager	Karen Wilson DL Lisa Hall

Charity Chair Statement

2022 has been a momentous year for the Federation with several key highlights.

We opened our first Youth Centre in Partington providing support for young people with a wide range of activities and directly delivering on our charitable objectives. Our Duke of Edinburgh Award scheme ran throughout the year and the feedback we received was highly encouraging. As part of this programme we established our Duke of Edinburgh Centre at our Youth Centre in Partington giving the team a base to work from and to grow the programme further.

In addition, our team facilitated 7 residential trips to Ormside Mill in Cumbria giving 77 young people the opportunity to expand their horizons, try different skills and make new friends with 100% feeling more resilient as a result and all reporting they will continue at least 1 activity following their time with our team.

Throughout the year we have expanded our team with newcomers supporting our activities including Lee Adams, Tom Butcher, Adele New, Ann Bailey, Kaiden Burke and June Ainsworth all bringing their skills and inspiration to the Federation. They have made a significant difference and worked tirelessly to recruit a strong band of volunteers across our communities. I would like to extend my thanks to all of the Charity's staff for their hard work and dedication over the past year.

As ever, with a growing charity such as ours, we encourage discussion to develop our vision and I pass on my thanks to our consultants who believe passionately in what we stand for, deliver beyond their brief and challenge our thinking to keep us moving forward. This applies to our Board of Trustees who give their time voluntarily and share their extensive experience and skill set freely. I am delighted to welcome two new Trustees to the Board this year and believe that Fiona Morris and Ralph Ellerton will provide guidance and expertise to our already strong team. I would like to take this opportunity to thank Gavin Evans who has retired this year as a Trustee and former Chair of the Board for his contribution to the Federation over the years.

We are grateful to a number of commercial supporters this year in Peel LLP, Truline and a private individual who contributed significantly to the Partington project.

I am pleased to report that we have exciting times ahead with an expansion of our offering to our Clubs, an increase in the exposure of our brand through our social media presence and the plan to realise the value from some of our unused sites. In the belief this plan will come to fruition this will springboard the impact of the Federation and deliver transformative and sustainable change to support creative opportunities for young people across Greater Manchester.

Helen Robinson
Chair of Trustees

Trustees' Report

The Trustees present their annual report and the financial statements of The Greater Manchester Trust for Recreation ('the Charity') for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 of 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 (FRS 102) (effective 1 January 2015).

STRUCTURE GOVERNANCE AND MANAGEMENT

The Charity is governed by the Trustees at Board Meetings. The governing document now allows for a maximum of ten Trustees, each appointed for a term of three (previously five) years. The Trustees must hold at least two ordinary meetings in each year although currently we hold six such meetings.

The current Trustees [https://gmyouthfed.org/about/#staff-and-trustees] are :

- Robert Denson (re-appointed December 2020)
- Ralph Ellerton (appointed February 2022)
- Gavin Evans (resigned April 2022)
- Daniel Jones (re-appointed December 2020)
- Fiona Morris (appointed September 2022)
- Emma O'Reilly (appointed April 2019)
- Glyn Potts (appointed May 2021)
- Helen Robinson (appointed November 2020)

We also have our two patrons, Sir Warren Smith, Lord Lieutenant of Greater Manchester and Sean Anstee CBE. Each of these patrons brings a wealth of knowledge of Greater Manchester and we are very grateful for their kind attention to our work.

The Charity is a member of a variety of organisations including:

- National Council for Voluntary Organisations (NCVO)
- SportEd
- National Youth Agency
- Living Wage Foundation

All of which provide comprehensive advice on good practice and changes in the law affecting charities.

RISK MANAGEMENT

In pursuit of the Charity's objectives, the Trustees are agreed that they will not take any ethical or unreasonable financial risk in the management of the Charity's assets. All new Trustees are recruited because they have appropriate qualities and expertise to bring to the Charity. Where management is delegated by the Trustees, steps are taken to ensure that appropriate skills and qualifications are held by the relevant people/entity undertaking the specific activity.

Safeguarding is a priority and safeguarding related policies are continuously reviewed and, where necessary, updated. We retain external consultants with specialist knowledge to update our policies and deliver staff training. Our consultants are also involved in training our club volunteers. As part of our affiliation requirements for 2022 we have sought to embed a culture within our Clubs designed to ensure that all of our affiliated Clubs have safeguarding as a priority and have appropriate training and Designated Safeguarding Leads in place.

GDPR provisions are up to date and remain monitored. Our Operations Manager participates in continuous training and advises the team on best practice.

In relation to our new building in Partington we have devised new and appropriate risk management policies to our work within and use of the building.

Risk management in relation to our ownership of Ormside Mill is dealt with by Ormside Mill Residential Centre (see below) and we are satisfied that risks associated with the Mill and its activities are well managed and up to date.

COLLABORATION WITH OTHER CHARITIES AND ORGANISATIONS

The Charity collaborates with and supports the member organisations, many of which are themselves registered charities. Our main collaboration is with the affiliated Clubs who provide sport and youth club activities and facilities to young people. We aim to be a supportive partner providing help, assistance and direction to our Clubs.

Most of our affiliated Clubs are run by volunteers with very few paid staff.

CUSTODIAN TRUSTEESHIP

The Charity, or its wholly owned subsidiary company Greater Manchester Federation of Boys Clubs, acts as custodian Trustee for the following organisations, segregating such assets from its own. Should any of these organisations fail to meet their obligations under the leases the ultimate responsibility would lie with the Charity.

NORBROOK YOUTH CLUB

Garthorp Road, Northern Moor, Manchester

In August 2005 The Greater Manchester Trust for Recreation entered into a 125-year lease with Manchester City Council, Greater Manchester Passenger Transport Executive and Norbrook Youth Club.

HAUGHTON GREEN YOUNG PEOPLE'S CENTRE

Lancaster Road, Denton, Tameside

In February 1998 Greater Manchester Federation of Boys Clubs entered into a 40-year lease with Tameside Metropolitan Borough Council on behalf of the club.

WHITEMOSS CLUB FOR YOUNG PEOPLE

Southdown Crescent, Blackley, Manchester

In February 2020 The Greater Manchester Trust for Recreation entered into a 25-year lease with Manchester City Council on behalf of the club.

JIMMY EGANS BOXING ACADEMY

Kings Mission Church, Royalthorn Drive, Wythenshawe, Manchester

In June 2008 The Greater Manchester Trust for Recreation entered into a 99-year lease with Willow Park Housing Trust on behalf of the club.

CHARITABLE OBJECTIVES AND ACTIVITIES

The Charity's objectives are:

1) The provision and maintenance of a recreation ground for the benefit of the inhabitants of the area of benefit without distinction of political, religious or other opinions, with the object of improving the conditions of life for the said inhabitants.

2) The provision and maintenance of facilities for the recreation and other leisure-time occupation of young people and adults who are resident in the area of benefit to help and educate them so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The area of benefit is Manchester, Salford and elsewhere in the surrounding towns and districts.

In furtherance of these objects the Trustees have the following powers:

a. To provide, maintain and equip playing fields or buildings or organised games.

b. To assist the provision, maintenance and equipment of such playing fields or buildings.

c. To establish, maintain and organise Clubs, hostels and other accommodation.

d. To co-ordinate with other organisations established for charitable purposes and having similar objects to that of the Trust.

e. To do all other lawful things as will further the attainment of the objects of the Charity.

The Trustees have taken advice on whether the above objects and powers are sufficient to allow the Charity to operate as Greater Manchester Youth Federation and have concluded that they are sufficient.

ACHIEVEMENTS PERFORMANCE AND PUBLIC BENEFIT

Wholly Owned Assets

The Charity owns five playing fields in Manchester and Salford. All these fields are Functional Endowment Assets. No value is placed on these fields in the Fixed Assets of the Charity.

Simon playing fields in Didsbury is leased to a sports club, who are responsible for all the maintenance of the field. The land sits in the River Mersey flood basin. The rental is at a commercial rate and is subject to five yearly rent reviews.

Duncan Matheson playing fields in Salford is currently used by Swinton Football Club following the grant of a 3-year lease.

Melland playing fields and Sports Hall is currently vacant and we are in the process of looking at proposals for its future use.

Harry Dalton playing fields is unused and is the subject of a conditional contract to sell to a housebuilder subject to planning permission.

Godfrey Ermen is now a designated Town and Village Green. We have recently supported the locality by mowing the field so that it is more capable of being used for informal sports.

New Development - Partington

Partington is an area of deprivation and is ranked the most deprived area in Trafford. We have never previously had a presence in Trafford other than through a youth club in Partington. Our intention is to use the building as a hub for all of our activities and to run youth club and related activities from the building for as many evenings as possible. Our business planning envisages that the building and its uses will become self-sufficient in three years by offering it as a premises that can be rented out at various times.

Ormside Mill Residential Centre Limited

The Charity has a 50% share of Ormside Mill in Appleby in Westmorland, which is a residential centre for young people. The premises are owned by a separate charity, Ormside Mill Residential Centre Limited (charity number 1078029) ("OMRCL"). OMRCL's shareholders are the Charity and the Lancashire Association of Boys and Girls Clubs (LABGC), with each owning 50%. Two of our Trustees and our Chief Executive, Karen Wilson, are Directors of OMRCL.

The Charity has stepped up its support for its Clubs who wish to visit Ormside Mill, and provides financial support for accommodation. Grace Beasley has been instrumental in working with our Clubs to identify and overcome a number of barriers to them going to Ormside Mill. This support is already paying dividends with seven trips from five different Clubs this year and overwhelmingly positive feedback from those who attended.

FINANCIAL REVIEW

Overview

The Charity's main, consistent source of funding is investment income generated from its investments, together with grants from various trusts and funders, and donations from the business community and private individuals.

In the year, the Charity had net outgoing resources on unrestricted funds, (before transfers, realised and unrealised losses) of £78,801 (2021: £20,744) which reflects the Trustees willingness to commit historic reserves to supporting ongoing work. However, the Trustees are well aware of the need to increase income from other sources and reduce expenditure to enable the Charity's work to be financially sustainable in the medium term.

Under the requirements of the Guidelines on Accounting and Reporting by Charities, the Trustees have assessed the format of financial statements and are satisfied that the appropriate systems are in place.

These procedures will be reviewed annually to ensure that they still meet the needs of the charity. Management accounts are prepared on a quarterly basis and are reviewed at each Trustee Board Meeting during the year.

Investment policy and performance

The Investment portfolio provides the basis of the reserves of the Charity, with the intention to hold these assets for the longer term. The Board of Trustees sets the investment policy for the Charity having taken advice from its investment managers, Brewin Dolphin and CCLA Investment Management Limited. In respect of Revenue funds, the Trustees have sought to maximise income to support the work of the Charity.

The investment portfolio has seen an unrealised gain of £249,853 (2021: unrealised gain of £894,537). The portfolio and other investments have generated income in dividends and interest of £94,718 (2021: £105,777). The Trustees were content with the level of return in 2021/22 having taken into account ongoing fluctuations in market performance.

The cost of managing the portfolio has been £24,063 (2021: £26,041).

Reserves

Total funds held by the Charity at the end of the accounting period stood at £5,089,846 including unrealised gains £249,853. Of these funds, £2,291,162 represents permanent endowment funds and £74,133 is restricted funds.

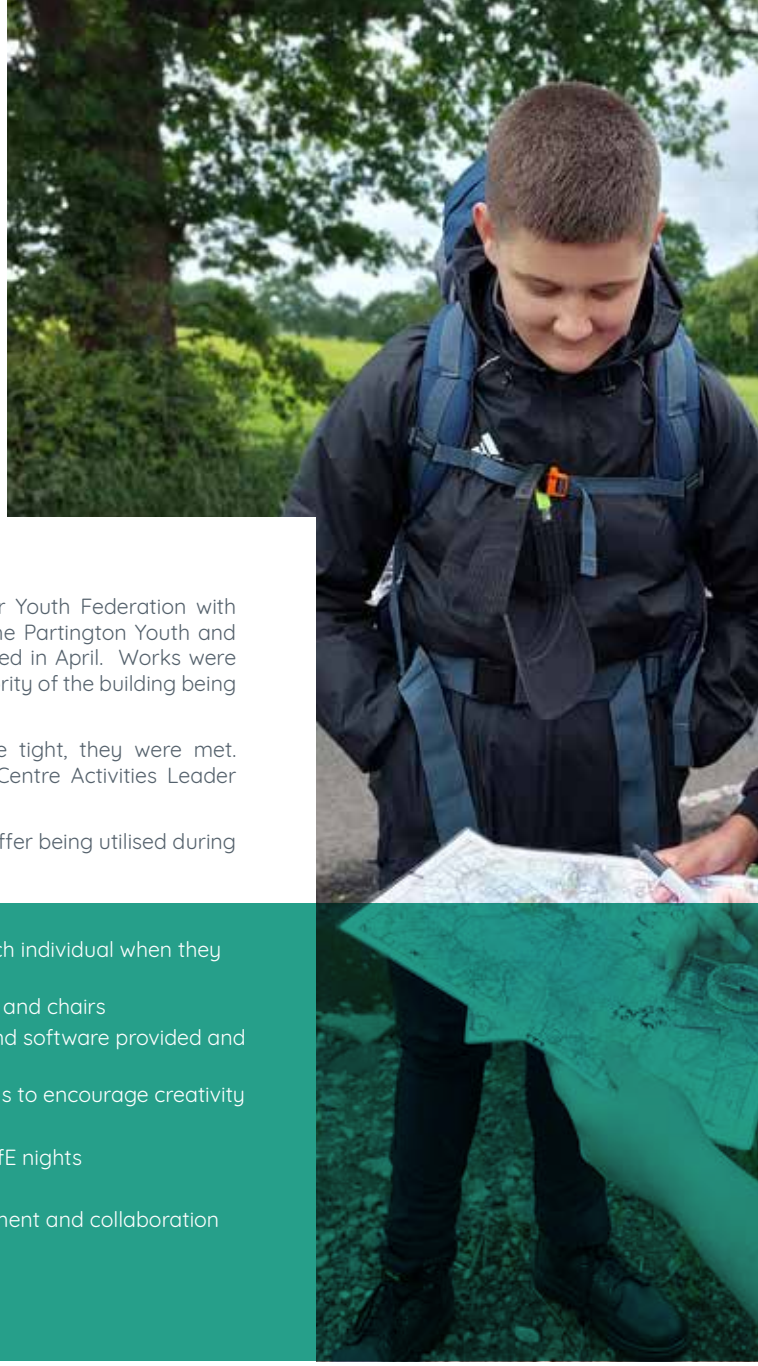
The Trustees continue to monitor the opportunities for investing in functional assets - such as land and buildings - in order to enhance the public benefit provided by the Charity whilst balancing the need for the investment income to support its existing activities which provide so much public benefit.

During the course of the current financial year the Charity will once again be reviewing its reserves policy given its current activities.

Transfers between Funds

At its most basic level, the term "permanent endowment" refers to property - cash, investments, and land - held by the Charity which cannot be spent as though it were income. There is a restriction on expenditure of these capital assets created by the donor to provide the Charity with a gift that will endure into the future. However, permanent endowment is not necessarily always "permanent" and The Charities Act 2006 introduced flexibility for Charities to better achieve their charitable purposes. The Trustees had previously determined that the Charity requires free reserves – unrestricted funds not invested in tangible assets or designated – of at least £3m, which would allow the Charity the freedom to further develop its long term strategic plan, deliver tangible benefit to its beneficiaries and avoid the current situation whereby the Charity has insufficient day to day funding. Following the sale of charitable land in a previous year, the Trustees applied to the Charity Commission for consent and authorisation to release £3m held in permanent endowment, setting out the reasons why the Trustees believed that it would be in the Charity's best interest to now spend both the capital and income, and this consent was received dated 17 February 2021.

Chief Executive's Report



A Year of Progression

2022 has been a year of exceptional results for the Greater Manchester Youth Federation with our most significant achievement being the completion of the lease for the Partington Youth and Community Centre and the refurbishment of the building which commenced in April. Works were completed in August giving the team sufficient time to move in with the majority of the building being refurbished to an excellent standard.

The centre opened for use in September, so whilst our deadlines were tight, they were met. Our highly motivated and professional team led by Lee Adams, Youth Centre Activities Leader was then able to open the centre to the young people.

The service provision at the Centre is exceptional with the large spaces on offer being utilised during each session as follows:

- Large main hall which is a light and airy space welcoming each individual when they walk through the door
- Chill out kitchen area with fully fitted kitchen, sofa, large table and chairs
- Digital room for video and photo editing with all equipment and software provided and up to date
- Arts and crafts room that is stocked with a variety of materials to encourage creativity
- Pool room with 2 tables
- Small hall that we currently use for meetings, training and DofE nights
- Duke of Edinburgh equipment storage area
- Staff office for 6 people to encourage a professional environment and collaboration within the team and their volunteer groups
- Quiet room for our young audience to get away from it all
- Homework area to support academic growth

Most of these spaces are already being used throughout each session and we have benefitted from generous partner support including; Peel LLP giving a large donation of computer equipment as well as configuring each machine for our digital room, Truline who were our contracting partner for the project sourcing tables and chairs for us at zero cost, and we received a private donation for the refurbishment of the Duke of Edinburgh storage area alongside being able to provide more equipment for this vital initiative. We are always appreciative of any donations and discretely seek partnerships that work for the Federation.

Our team has grown through 2022 with the recruitment of a new senior youth worker alongside a junior youth worker, two assistant youth workers (one being trained by the Federation) and the recruitment of many new volunteers from the local community. This expanding team has meant improved motivation to develop our plans for the future, stronger team spirit and a wider skill set to draw upon when considering new initiatives and ideas to share with our Club network. The future is exciting and many hands make lighter work.

In terms of our plans for Partington we have lots of ideas with the first being a new simple food programme on offer as we recognise the needs of our young audience so baked potatoes, toast and toasties will be available at zero cost.

As we await the outcome of the levelling up funding bid jointly with Trafford, we have plans to refurbish the gym/dance area which we believe will be a great space for our young people to exercise and have fun whilst generating rental income that will further support our work at Partington and in the local community.

We would like to develop a large new kitchen area at the front of the building (in the Small Hall area) which again would generate income as it could be used for external functions such as parties, gatherings and meetings. In addition, we see value in this space offering food preparation lessons for our young people who need to learn these important life skills.

Our goal is to continue to push our vision forward by listening to our audience, making the best use of our resources and servicing our young people to give them a safe space, and life skills whilst always having fun at Partington.

Forward Focus

There is no doubt the Greater Manchester Youth Federation has gone from strength to strength in 2022 and we have a secure and stable future. We have been working diligently to develop strategic plans to further secure our future and the outcome of these plans is awaited. The execution of the plans is dependent on Disposal of Land or Non Disposal of Land. If we are able to execute our Disposal of Land plan, we will sell two of our landholdings which will enable us to use the significant proceeds to further transform what we do for the Federation and our Club network. There are several transactions currently in play and the outcome of these deals we believe are imminent.

Alternatively, if this strategy does not materialise in a 12 to 18 month timeframe then our secondary plan (Non Disposal of Land) means we will continue with our current asset base and build on the work we have been implementing given our team is in place - progress with our work in Partington, Ormside and our extensive Duke of Edinburgh Programme. If we follow this plan then we would seek grant funding to develop our offering. In order to prepare for this, we have implemented software to monitor and evaluate our activities to capture feedback on each initiative to support grant applications.

However, if we are successful in selling a proportion of our land then we have a clear vision for our future. This strategic plan would focus on several core areas as follows:

1. We would initially look to expand our team by recruiting additional youth workers to focus on targeted work with our associated Clubs with a view to increasing numbers over time. We believe that by bringing this experience into our team we would strengthen bonds with our Club affiliates and offer an opportunity to share skills, network together and develop our skill set within the Federation. It also assists our Clubs in that they are struggling to find sufficient volunteers to continue all the work they want to do.
2. In addition, now we have a blueprint for a successful Youth Centre reflected in our Partington initiative, we would aim to replicate this in new locations by securing another disused building and breathing new life into it. We have a proven model and a team who can deliver.
3. We would expand our use of Ormside given our increased funds to deliver transport, cover accommodation and activity costs so that more young people could benefit from the full experience of outdoor pursuits. We believe this is intrinsic to the philosophy of the Federation and everything our team can deliver.
4. A full funding package for the training of youth workers would be developed to degree level if required for new and existing team members. This is essential for the acquisition and retention of our team and to keeping our team motivated, focused on our strategy and with the vision to grow our reach within the Club network.
5. We would seek to widen our activity network throughout Greater Manchester so that young people can experience the arts, water based sports and interests. These activities require significantly more funding and wider skills from our team therefore greater resources from the Federation are required.
6. Increased communication with our Club network to find out what resources they require and how we can help. If we have more funding available, we are better placed to support them and improve their service provision to their audiences. Alongside this if we have more resources, we can assist our Clubs with dedicated Duke of Edinburgh staff at zero cost to support more young people through the programme which we currently cannot offer on scale.
7. We would focus on enhancing our grant funding stream to our Club network given we would have a wider proportion of funds available to be shared.
8. We would target the improvement of our facilities and activities for our young people by offering them food and a warm space in our buildings which is something so many of them lack at home thus improving their quality of life.

In essence we have a plan to cover all bases and are confident we can continue to grow and prosper during 2023. We are focused on improving our standards throughout the Federation network with the development of a more highly skilled team, comprehensive service provision with access to more challenging physical and mental activities for our young people, alongside the provision of up to date buildings that offer a safe and friendly environment.

2022 has been a year of development and evolution and in 2023 we plan to push forward and build on these solid foundations.

Karen Wilson
Chief Executive

Fresh air, fresh perspectives

There is no doubt that the benefit of experiencing outdoor pursuits for those who live in urban areas can be life changing. The Federation has co-owned Ormside Mill in the heart of Cumbria since 1999 and through this facility has been able to provide residential trips to children who otherwise would never have the opportunity to try new skills, test their mental strength and enjoy forming new friendships in a stunning outdoor environment. Through a careful programme of engagement with the Federation's Clubs, Grace Beasley Duke of Edinburgh and Clubs' Engagement Officer, has developed a winning formula for all age groups, to overcome barriers such as transport and financial restrictions to take part in the offering at Ormside Mill.

The results speak for themselves.

In 2022 the Federation funded 20 nights at Ormside Mill supporting 5 Clubs (Salford Lads & Girls Club, Whitemoss Club for Young People, Barton Athletic Club, Wythenshaw Community Housing Group Youth Involvement Team and The Hideaway Partington) across 7 individual trips and giving 77 young people the chance to try new activities, form new friendships and enjoy the great outdoors – a massive achievement!

> *"I'm super proud of how far we have come, even just over the last year, and the motivation of the team to support our Clubs is certainly paying off. I was put through my D1 Drivers Licence so I can drive the minibus for Clubs on their trips to Ormside Mill! Seeing the young people challenge themselves with new adventurous activities, being away from home, sometimes for the first time, and enjoying the freedom that the countryside brings is exhilarating. The future looks great for Ormside and with our development plans we hope to widen our programme throughout 2023."*
>
> **Grace Beasley**
> Duke of Edinburgh and
> Clubs' Engagement Officer

Building confidence at Ormside – Luca's story

Luca went on one of our outdoor activity trips to Ormside Mill Residential Centre with his local youth club.

One of the many activities he did whilst there was ghyll scrambling. Before the activity Luca was uncertain, and it transpired he had never been swimming before. Kitted up in a wetsuit and buoyancy aid, the team guided and supported him into the ghyll. As Luca got knee deep into the ghyll, he shouted 'I've never been this deep in water before!' but still had a huge, yet nervous smile on his face. Slowly but surely, he was encouraged to go deeper into the water until for the first time in his life he was swimming!

He continued to work with the rest of the group going down natural water slides, through water tunnels and wading through the ghyll, completing every single challenge until he even managed the final jump.

These moments remind us why outdoor adventure activity trips are so important to young people, and why we are striving to get as many young people to experience Ormside Mill.

Changing communities, changing lives

Managed by experienced youth worker Lee Adams the Partington Youth and Community Centre is a significant achievement for the Charity for 2021/22. This vibrant and exciting space offers a variety of activities for a mix of age groups including school years 4-11 across 4 evenings with a view to wider opening times in 2023.

The Youth Centre was a disused building that now directly responds to local community needs where services were previously being cut or withdrawn. It has changed the atmosphere in the local area with children feeling more supported and motivated for a positive future. Currently featuring a homework area, chill out zone, multi sports and games room to name just a few activities, Lee with his team of youth workers and volunteers have grand plans for the future. Under discussion is a homework club, media club, boxing activities to develop physical and mental strength, alongside football and dance initiatives with third parties all being explored to further enhance this exceptional community space.

I believe our Youth Centre is a blueprint for others to follow and I am committed to excellence throughout. There is no doubt we have made significant progress in our first few months as we integrate with the local community and respond to their needs. We are developing ideas already with our commitment to activities that build team spirit, recognise the individual and look at how to build mental strength with real life skills for the future.

Lee Adams
Manager, Partington Youth and Community Centre

I was surprised when I came to the Youth Club as we haven't had anything like that before and it's only 50p but we have to queue up to get in. I've learnt to play snooker, done some art and been able to talk to the youth team about how I feel which has been good because they listen. It's a great place to be.

Joe
aged 13

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 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 the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable 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 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 operation.

The Trustees are responsible for keeping proper accounting records which 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 provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the Trustees on 19th January 2023 and is signed on their behalf by:

Helen Robinson
Chair and Trustee

Daniel Jones
Trustee

Respective responsibilities

of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of independent examiner's 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 in accordance with section 130 of the 2011 Act; and
   - To prepare accounts which accord with the accounting records and 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.

Nicholas Baxendale FCA
For and on behalf of Donnelly Bentley Ltd
Chartered Accountants
Hazelmere,
70 Chorley New Road,
Bolton,
BL1 4BY

19th January 2023

The Greater Manchester Trust for Recreation
Statement of Financial Activities
(including income and expenditure account)

For the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Total 2022 £	Total 2021 £
INCOME AND ENDOWMENTS						
Donations and legacies	2	425	9,477	-	9,902	3,330
Charitable activities	3	845	-	-	845	1,728
Other Income	4	-	-	-	-	11,494
Investments	5	94,710	8	-	94,718	105,777
TOTAL INCOME		95,980	9,485	-	105,465	122,329
EXPENDITURE						
Raising funds						
Investment management costs	6	4,656	-	19,407	24,063	26,041
Charitable activities	7	151,076	29,558	30,726	211,360	165,786
TOTAL EXPENDITURE		155,732	29,558	50,133	235,423	191,827
NET INCOME/(EXPENDITURE) BEFORE GAINS/(LOSSES) ON INVESTMENTS		(59,752)	(20,073)	(50,133)	(129,958)	(69,498)
Net gains/(losses)						
Realised gains/(losses) on investments		-	-	-	-	-
Unrealised gains/(losses) on investments		(38,917)	-	288,770	249,853	894,537
Realised gains on fixed assets		19,868	-	-	19,868	(13,945)
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(78,801)	(20,073)	238,637	139,763	811,094
Transfers	13	-	-	-		-(3,000,000)
NET MOVEMENT IN FUNDS		(78,801)	(20,073)	238,637	139,763	(811,094)
FUND BALANCES BROUGHT FORWARD		2,803,352	94,206	2,052,525	4,950,083	4,138,989
FUND BALANCES CARRIED FORWARD		2,724,551	74,133	2,291,162	5,089,846	4,950,083

The Greater Manchester Trust for Recreation
Balance Sheet

At 31 March 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	9		228,435		136,022
Investments	10		4,163,004		4,686,848
			4,391,439		4,822,870
CURRENT ASSETS					
Debtors	11	51,120		45,128	
Short term deposits		6,145		56,003	
Cash at Bank and in Hand		666,326		37,181	
		723,590		138,312	
CREDITORS					
Amounts falling due in one year	12	25,184		11,099	
NET CURRENT ASSETS			698,407		127,213
NET ASSETS			5,089,846		4,950,083
FUNDS					
Unrestricted	13		2,724,551		2,803,352
Restricted	13		74,133		94,206
Endowment	14		2,291,162		2,052,525
TOTAL FUNDS	14		5,089,846		4,950,083

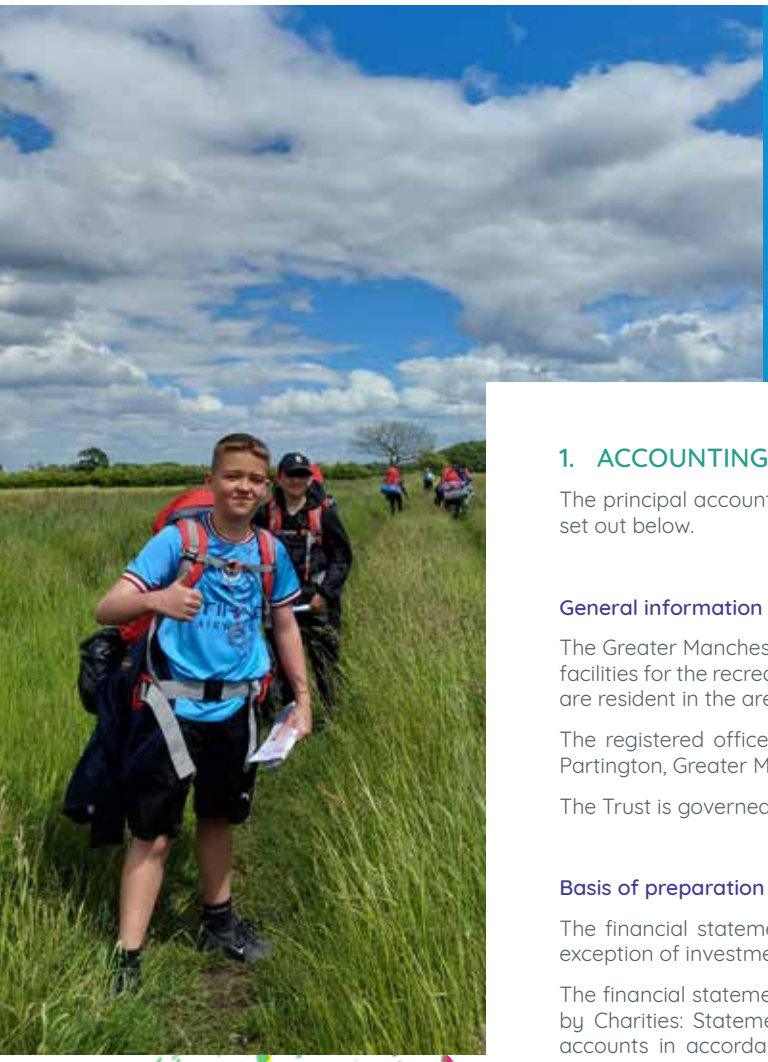
The notes on pages 20 to 29 form part of these financial statements.
Approved by the Trustees, authorised for issue on 19th January 2023 and signed on their behalf by:-

Helen Robinson
Chair and Trustee

Daniel Jones
Trustee

The Greater Manchester Trust for Recreation
Notes to the Financial Statements

For the year ended 31 March 2022



1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below.

General information and basis of preparation

The Greater Manchester Trust for Recreation is involved in the provision and maintenance of facilities for the recreation and other leisure-time occupation of young people and adults, who are resident in the area, to help and educate them.

The registered office of the Trust is Partington Youth and Community Centre, Moss Lane, Partington, Greater Manchester M31 4FA.

The Trust is governed by a scheme approved by the Charity Commission.

Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value, and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Greater Manchester Trust for Recreation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Fund accounting

General funds are available at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds are those set aside by the Trustees for specific purposes and may be released to general funds at their discretion. Restricted funds are funds subject to specific restrictions and conditions imposed by donors or by the purpose of the grantor other funds received. Amounts currently classed as Permanent Endowment funds are capital funds which have been given to the Charity to be held as capital and there is no automatic right to convert them to income. Although the capital must be retained for the longer term benefit of the Charity, any investment income arising from it (e.g. dividends from shares) is then available for general purposes to support the work of the Charity.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and it is included when the amount can be measured reliably. Investment income is recognised as the charity's right to receive payment is established.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Costs are defined as follows:

Costs of raising funds	Include those costs associated with attracting voluntary income and in applying for new funding and sponsorship and the costs associated with investment management.
Charitable expenditure	The costs delivering the charitable activities.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources, in line with the Trustees estimate of core staff time spent on the various activities.

The Charity is not registered for VAT and therefore all its input tax is irrecoverable. Expenditure is analysed inclusive of VAT, where this has been incurred.

Grants paid

The Trust administers the Young Peoples Fund which makes grants on application, to support the activities of affiliated Clubs and enable them to carry out capital improvements. Grants are accounted for in the year in which they are awarded, and the Trust does not make multiple year awards.

Pensions

The Trust operates a defined contributions pension fund for full time staff.

Fixed asset capitalisation and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Costs include costs directly attributable to making the asset capable of operating as intended.

Assets costing less than £500, and not forming part of a related series, are not capitalised but written off to revenue in the year of acquisition. Depreciation is provided on the cost of tangible fixed assets in order to write off the cost after taking account of scrap values over the expected useful lives as follows:

Tractor, plant and equipment	25%	reducing balance
Freehold buildings and fencing	2%	straight line
Melland sports hall	2.5%/10%/20%	straight line
Furniture, fittings and equipment	20%	straight line

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactions value and subsequently measured at their settlement value.

Concessionary loans

Concessionary loans include those receivable from third parties which are interest free or below market interest rates and are made to advance charitable purposes. All such loans are measured at cost, less impairment.

Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in net gains/(losses) on investments in the SOFA if the shares are publicly traded or their fair value can be measured reliably. Other investments are measured at cost less impairment.

Funds are invested to produce the best possible financial return with an acceptable level of risk and to balance income and capital returns. The charity has appointed two professional investment management firms to manage these assets on a discretionary basis and in line with this policy. Managers are required to produce a valuation and performance report quarterly.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash flow statements

The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

Going concern

The Trustees have reviewed the circumstances of The Greater Manchester Trust for Recreation and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that the charity is a going concern.

Significant judgements and estimates

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2. DONATIONS AND LEGACIES

	Un-restricted £	Restricted £	Endowment £	Total 2022 £	Total 2021 £
GRANTS AND DONATIONS FOR ACTIVITIES:					
Donations	425	-	-	**425**	333
Grants		9,477	-	**9,477**	17,164
Grants Returned	-	-	-	-	(14,167)
	425	9,477	-	**9,902**	3,330

3. INCOME FROM CHARITABLE ACTIVITIES

	Un-restricted £	Restricted £	Endowment £	Total 2022 £	Total 2021 £
Playing Fields income	825	-	-	**825**	2,728
Income from sports for affiliated Clubs	20	-	-	**20**	-
Other income	-	-	-	-	(1,000)
	845	-	-	**845**	1,728

4. OTHER INCOME

	Un-restricted £	Restricted £	Endowment £	Total 2022 £	Total 2021 £
Salford Council Covid Grant	-	-	-	-	10,000
Job Retention Grant	-	-	-	-	1,494
	-	-	-	-	11,494

5. INVESTMENT INCOME

	Un-restricted £	Restricted £	Endowment £	Total 2022 £	Total 2021 £
Bank and other interest	24	8	-	**32**	45
Income from UK Investments	94,686	-	-	**94,686**	105,732
	94,710	8	-	**94,718**	105,777

Allocated to restricted funds as follows:	J G Buckley Fund £	Fund for Young People £	Total 2022 £	Total 2021 £
	8	-	**8**	4
Bank and other interest	-	-	-	-
Income from UK investments	8	-	**8**	4

6. INVESTMENT MANAGEMENT COSTS

	Un-restricted £	Restricted £	Endowment £	Total 2022 £	Total 2021 £
Investment fund management costs	4,656	-	19,407	**24,063**	26,041
	4,656	-	19,407	**24,063**	26,041

7. CHARITABLE ACTIVITIES COSTS

	Un-restricted £	Restricted £	Endowment £	Total 2022 £	Total 2021 £
ACTIVITIES, FIELDS, GRANTS ETC					
Cost of Activities	2,974	521	-	**3,495**	3,335
Field Maintenance/Repairs/Equip Repairs	3,478	-	13,255	**16,733**	-
Grants, Projects, Exchange Trip	-	29,037	-	**29,037**	7,390
	6,452	29,558	13,255	**49,265**	10,725
STAFF COSTS					
Admin. Salaries	84,136	-	-	**84,136**	94,355
Employers Pension	5,604	-	-	**5,604**	5,937
Training Costs	2,101	-	-	**2,101**	(387)
	91,841		-	**91,841**	99,905
ESTABLISHMENT COSTS					
Rent and Rates	11,338	-	-	**11,338**	(17,812)
Premises Insurance	477	-	-	**477**	1,444
Heat and Light	-	-	-	**-**	183
Repairs and Renewals	1,259	-	-	**1,259**	4,956
	13,074	-	-	**13,074**	(11,229)
TRAVELLING COSTS					
Motoring Expenses	-	-	-	**-**	229
Travelling	768	-	-	**768**	40
	768	-	-	**768**	269
FINANCIAL					
Accountancy	5,145	-	-	**5,145**	7,070
Professional Fees	2,732	-	109,290	**112,022**	51,474
Bank Charges	94	-	-	**94**	108
Consultancy	5,078	-	8,910	**13,988**	10,800
Professional Fees Capitalised	-	-	(100,729)	**(100,729)**	(18,726)
	13,049	-	17,471	**30,520**	50,726
OTHER COSTS					
Printing and Postage	200	-	-	**200**	111
Software	4,271	-	-	**4,271**	1,365
Stationery and Adverts	12,604	-	-	**12,604**	2,822
Telephone	1,733	-	-	**1,733**	2,379
Miscellaneous Expenses	586	-	-	**586**	135
Subscriptions	349	-	-	**349**	882
Insurance	3,811	-	-	**3,811**	3,210
Depreciation	2,338	-	-	**2,338**	4,486
	25,892	-	-	**25,892**	15,390
TOTAL CHARITABLE ACTIVITIES COSTS	151,076	29,558	30,726	**211,357**	165,786
Raising Funds					-
Investment Mgt Costs	4,656	-	19,407	**24,063**	26,041
TOTAL EXPENDITURE	155,732	29,558	50,133	**235,423**	191,827

Any expenses incurred in the administration, or protection, of endowment investments are charged to capital.

8. EMPLOYMENT COSTS

	2022 £	2021 £
Salaries	**80,175**	66,148
Employer pension contributions	**5.604**	5,937
Social Security costs	**3,961**	2,707
Redundancy Costs	-	25,500
	89,740	100,004

No Trustees, who are the only key management personnel, received any remuneration for their services.

No Trustees received reimbursed expenses from the Trust.
No employees received total employee benefits of more than £60,000.

There were no outstanding or prepaid pension contributions at the balance sheet date.

The average number of employees, some of whom are part time, was as follows:-

	2022 £	2021 £
Raising funds	-	-
Direct charitable	**3**	3
	3	3

9. TANGIBLE FIXED ASSETS

	Partington Centre £	Other Assets £	Melland Sports Hall/Land £	Plant & Equipment £	Furniture Fixtures & Equipment £	Motor Vehicles	Total
COST							
As at 1 April 2021	8,790	88,336	30,940	35,845	11,343	15,117	190,371
Additions	-	-	-	-	-	-	-
Capitalised expenditure	14,924	74,670	11,134	-	-	-	100,728
Disposals	(4,395)	-	-	(35,845)	(864)	(15,117)	(56,221)
As at 31 March 2022	19,319	163,006	42,074	-	10,479	-	234,878
DEPRECIATION							
As at 1 April 2021	-	-	-	34,452	4,780	15,117	54,349
Provided	-	-	-	70	2,268	-	2,338
Disposals	-	-	-	(34,522)	(605)	(15,117)	(50,244)
As at 31 March 2022	-	-	-	-	6,443	-	6,443
NET BOOK VALUE							
As at 31 March 2022	19,319	163,006	42,074	-	4,036	-	228,435
As at 31 March 2021	-	98,019	30,047	1,393	6,563	-	136,022

Where the Charity acts as custodian Trustee the properties are not included in the accounts.

The Charity also owns the following playing fields which were conveyed to it on the dates shown, although there are no records of the original values at the dates of conveyance.

- Melland playing field, Gorton, Manchester. 6 January 1909
- Duncan Matheson playing field, Salford. 10 March 1910
- Simon playing field, Didsbury, Manchester. 16 November 1925
- Godfrey Ermen playing field, Abbey Hey, Manchester 24 May 1928
- Harry Dalton playing field, Whalley Range, Manchester. 7 February 1968

The Trustees do not consider that the fields have any significant immediate value, given the strict land use restrictions placed upon those fields, but they are open minded in terms of any selling opportunities that may present themselves from time to time.

10. FIXED ASSET INVESTMENTS

	Un-restricted £	Restricted £	Endowment £	Total £
As at 31 March 2021	-	-	4,686,848	4,686,848
QUOTED INVESTMENTS				
As at 1 April 2021	-	-	4,579,349	4,579,349
Net movements	(4,290)	-	(769,407)	(773,698)
Net unrealised gains/(losses)	(38,917)	-	288,770	249,853
Transfer	2,851,627		(2,851,627)	-
As at 31 March 2022	2,808,420	-	1,247,085	4,055,504
OTHER INVESTMENTS				
Long term loan to Ormside Mill Residential	-	-	107,500	107,500
Centre b/f and c/f	-	-	107,500	107,500
As at 31 March 2022	2,808,420	-	1,354,584	4,163,004

11. DEBTORS

	2022 £	2021 £
Income receivable	**4,290**	-
Prepayments	**3,140**	5,128
Other Debtors	**3,690**	-
Concessionary Loan to Barton Athletic Club	**40,000**	40,000
	51,120	45,128

12. CREDITORS: Falling due within one year

	2022 £	2021 £
Trade creditors	**14,443**	2,111
Accruals and deferred income	**7,748**	7,409
Other taxes and social security	**2,993**	1,579
	25,184	11,099

13. STATEMENT OF FUNDS

	Balance 01/04/21 £	Net Income £	Expenditure £	Gains/Losses £	Transfers £	Balance 31/03/22 £
UNRESTRICTED FUNDS:						
General fund	2,803,352	95,980	(155,732)	(19,049)	-	**2,724,551**
	2,803,352	95,980	(155,732)	(19,049)	-	**2,724,551**
RESTRICTED FUNDS:						
J G Buckley	3,866	8	(2,200)	-	-	**1,674**
Fund for Young People	62,492	-	(500)	-	-	**61,992**
Grants	27,848	9,477	(26,858)	-	-	**10,467**
	94,206	9,485	(29,558)	-	-	**74,133**
ENDOWMENT FUNDS:						
Endowment	2,052,525	-	(50,133)	288,770		**2,291,162**
Total Funds	4,950,083	105,465	(235,423)	269,721	-	**5,089,846**

Transfers between Funds

At its most basic level, the term "permanent endowment" refers to property - cash, investments, and land - held by the Charity which cannot be spent as though it were income. There is a restriction on expenditure of these capital assets created by the donor to provide the Charity with a gift that will endure into the future. However, permanent endowment is not necessarily always "permanent" and The Charities Act 2006 introduced flexibility for Charities to better achieve their charitable purposes.

The Trustees had previously determined that the Charity requires free reserves – unrestricted funds not invested in tangible assets or designated – of at least £3m, which would allow the Charity the freedom to further develop its long term strategic plan, deliver tangible benefit to its beneficiaries and avoid the current situation whereby the Charity has insufficient day to day funding.

Following the sale of charitable land in a previous year, the Trustees applied to the Charity Commission for consent and authorisation to release £3m held in permanent endowment, setting out the reasons why the Trustees believed that it would be in the Charity's best interest to now spend both the capital and income, and this consent was received dated 17 February 2021.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2022 are represented by:-

	Un-restricted Funds £	J G Buckley Fund £	Fund for Young People £	Other Restricted £	Endowment Funds £	Total £
Fixed assets	4,036	-	-	-	224,400	**228,436**
Investments	2,808,420	-	-	-	1,354,584	**4,163,004**
Net current assets	(87,904)	1,666	62,000	10,467	712,178	**698,406**
	2,724,551	1,666	62,000	10,467	2,291,162	**5,089,846**

Restricted funds

J G Buckley Fund	Created in memory of a former Chief Executive to provide bursaries for young people in education. No applications were received in the year.
Fund for Young People	The fund provides grant support to affiliated Clubs to support their activities and to enable them to carry out capital works. It also supports the work of the Charity. Grants are made by the Trustees through a formal application process.

Endowment Fund

The amount currently classed as endowment fund was created by the sale of Christie Fields and section of Melland playing fields. The income is available to support the general activities of the Charity and the capital may be used for the purchase and renovation of other land and buildings for charitable activities.

15. TAXATION

The Trust is a registered Charity and is entitled to claim annual exemption from UK Corporation Tax, under sections 466 to 493 of the Corporation Tax Act 2011..

16. TAXATION

The Charity, or its wholly owned subsidiary company Greater Manchester Federation of Boys Clubs, acts as custodian Trustee for the following organisations, segregating such assets from its own.

Should any of these organisations fail to meet their obligations under the leases the ultimate responsibility would lie with the Charity.

Norbrook Youth Club
Garthorp Road, Northern Moor, Manchester.

In August 2005 The Greater Manchester Trust for Recreation entered into a 125-year lease with Manchester City Council, Greater Manchester Passenger Transport Executive and Norbrook Youth Club.

Haughton Green Young People's Centre
Lancaster Road, Denton, Tameside.

In February 1998 Greater Manchester Federation of Boys Clubs entered into a 40-year lease with Tameside Metropolitan Borough Council on behalf of the club.

Whitemoss Club for Young People
Southdown Crescent, Blackley, Manchester.

In February 2020 The Greater Manchester Trust for Recreation entered into a 25-year lease with Manchester City Council on behalf of the club.

Jimmy Egans Boxing Academy
Kings Mission Church, Royalthorn Drive, Wythenshawe, Manchester.

In June 2008 The Greater Manchester Trust for Recreation entered into a 99-year tenant repairing lease to rent the premises in Wythenshawe known as Kings Mission Church from Willow Park Housing Trust to provide a home for the Boxing Club, an affiliated organisation, at an initial premium of £25,000 and thereafter at a peppercorn rent for 25 years. The lease and its terms have been passed on to the Boxing Club in a lease of 25 years.

DofE was, and still is incredibly beneficial to me and my friends. Being able to finish off my bronze award has helped my application into a great sixth form as well as finding new passions and hobbies. I've discovered that I love being outdoors and am more motivated to go out walking or do outdoor fitness.

Furthermore, if it wasn't for continuing my physical for DofE I probably wouldn't be as conscious of my health and fitness as I am today. It has given me the confidence to try new activities which would otherwise be really daunting (like going to the gym) and allowed me to believe in myself and what I am actually capable of.

Thanks to DofE and GMYF I've been able to meet new people and develop my friendships with people I already know whilst having fun and developing new skills. Since I live a bit further away than all my friends, weekly sessions at the youth centre are really important, they help me stay in touch with people outside of school and keep me accountable/ committed to keeping up with my online logs.

Doing DofE and being supported by the GMYF has also been such a good way to deal with the loss of one of my friends earlier this year, and not to mention exam stress. The leaders are all amazing and the youth centre provides a safe space to go at night whilst meeting friends and completing an award which is incredibly beneficial.

Without GMYF, I wouldn't have been able to finish DofE, since my school don't offer it and it was interrupted due to Covid-19. I'm so grateful for everything the GMYF have done for me and my friends, we've all had such an amazing time and it's been such a great opportunity for everyone involved!

Grace Robinson
Duke of Edinburgh Bronze
Participant at Partington

Thanks to the Greater Manchester Fed. We the Trustees of the Whitemoss Club for Young People, Management Committee Members and Volunteers would like to express our THANKS to the Fed for ALL their support over the last few years in offering us opportunities to provide us with funding to be able to take some of our children and volunteers at the end of July for a weekend at the Residential Centre ORMSIDE in the heart of the Lake District.

Also, when the Fed secured from their Trustees £10K towards the £20K project at Whitemoss for the new raised roof project, we had to complete this year, what a massive boost to our fundraising efforts. With this and the clubs' own efforts and support from the NIF Funding MCC we have managed to complete the project. Thank you!

Over the last couple of years trying to get the D of E started and also last but not least the support in negotiating our new successful 25-year Lease with the City Council.

John Biggs B.E.M.
Centre Manager
Whitemoss Club for Young People

Salford Lads and Girls Club has had a longstanding relationship with the Greater Manchester Youth Federation going back many decades but over the past year we have developed a strong and vibrant partnership.

We have been able to use the experience and expertise of Youth Federation professionals to help develop what we offer to young people here in the heart of Salford's poorest district.

Salford Lads and Girls Club have staged an annual club camp every year since 1904 (apart from two world wars and the pandemic) and this year we engaged the Youth Fed to help us plan and deliver our first trip to Ormside Mill.

With the guidance of Grace Beasley we took two groups of 20 boys to this part of Cumbria and engaged in activities such as abseiling, canoeing, ghyll scrambling - a completely new experience for many of our diverse range of inner city children. In October we will take a group of girls to Ormside Mill.

We are currently trying to identify and invite young people to take part in the Duke of Edinburgh award and over the next few months, with the help of the Youth Fed, hope to enrol several young people on the course.

Our partnership with the Greater Manchester Youth Federation is a huge asset to the Club and one we hope to develop further over the coming months and years.

Chris Brierly
Salford Lads and Girls Club

What some of our young people had to say:

"When I was at Ormside Mill I learnt to push myself to work harder"

"On my trip at Ormside Mill I learnt to come out of my comfort zone to grow"

"On my trip to Ormside Mill I learnt to not judge people because I don't know what they have been through"

"I learnt that team work makes the dream work when we were doing activities at Ormside Mill"

"I learnt at Ormside Mill that we should keep on trying because when I got to a certain point I wanted to stop, but the instructor helped me and I made it!"

"When I was at Ormside Mill I learnt to be patient towards others and not rush them on their activities"

"My favourite part of doing my DofE Award was being in a group and working together"

"I enjoyed learning all the skills I needed for my expedition including mapwork"

"It was very exciting being in the outdoors, seeing new places and learning about the areas we were in"

"It was great seeing new places outside of Greater Manchester"

"Coming to the DofE youth club each week was a great place to escape from exam pressures"

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Greater Manchester
Youth Federation

gmyouthfed.org

THE GREATER MANCHESTER TRUST FOR RECREATION

England & Wales - Charity number 521234

Accounts

The Greater Manchester Trust for Recreation

Charity number: 52123

Greater Manchester Youth Federation

Annual Report and Financial Statements For the Year Ended 31st March 2021

Supporting Aspiration. Creating Opportunities

THE GREATER MANCHESTER TRUST FOR RECREATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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THE GREATER MANCHESTER TRUST FOR RECREATION
CHARITY INFORMATION
31 MARCH 2021

PRESIDENT	Sir Peter Fahy QPM	
PATRONS	Sir Warren Smith Sean Anstee CBE	
TRUSTEES	Gavin Evans	Chair of Trustees
	Roger Bateson	Trustee (Resigned January 2021)
	Robert Denson	Trustee
	Andrew Johnston	Trustee
	Daniel Jones	Trustee
	Emma O'Reilly	Trustee
	Helen Robinson	Trustee (from November 2020)
	Glyn Potts	Trustee (from May 2021)
PRINCIPAL OFFICE	Office 317, 3rd Floor Stockport Business & Innovation Centre Broadstone Mill Broadstone Road Stockport SK5 7DL	
ACCOUNTANTS	Donnelly Bentley Limited Chartered Accountants Hazelmere 70 Chorley New Road Bolton BL1 4BY	
BANKERS	Barclays Bank plc	
INVESTMENT MANAGERS	Brewin Dolphin Asset Management Division 1 The Avenue Spinningfields Square Manchester M3 3AP	
SOLICITORS	Myerson LLP Grosvenor House 20 Barrington Road Altrincham WA14 1HB	
CONSULTANT	Sophia Fleming Consulting Ltd 5 Ash Mount Court Heaton Mersey Stockport SK4 3BL	
CHARITY PERSONNEL	Chief Executive	Karen Wilson DL
	Operations Manager	Lisa Hall
	Duke of Edinburgh and Clubs' Engagement Officer	Grace Beasley

THE GREATER MANCHESTER TRUST FOR RECREATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Charity Chair and Chief Executive Statement

For the last 9 years, Greater Manchester Trust for Recreation has been operating as Boys and Girls clubs of Greater Manchester. As part of a Strategic Review carried out by the Trustees and staff during 2021, it has been decided that the operating name needs to be altered so that it is more inclusive and, reflects more accurately, the Charity aims. Our operating name is now Greater Manchester Youth Federation. Our new logo is on the front cover. The badge gives a nod to our past logo and history whilst the splash of colour is vibrant and dynamic.

We also gave considerable thought to the words we use in describing our role:

"Supporting Aspiration. Creating Opportunities"

We aim to use these words to give us direction and focus in our work going forwards. We hope that when you read what we have been doing and what we aim to do in the future, you will have a greater understanding of this.

The period of COVID19 restrictions has now spanned two annual reports and it has been a difficult time for our affiliated members as explained further in our report. For us, we have used the time to give careful thought to our future both in strategic terms and financially. We give an enormous vote of thanks to our Trustees and staff who have engaged fully with this process and brought some exciting ideas to all of us. The support they give all of us as we go about our work is tremendous and we give them a huge vote of thanks.

During 2022 we hope to move into our new premises in Partington, Trafford. This will be the first time in over 100 years that the Charity has acquired premises for its own use enabling it to deliver its charitable objectives directly. It is an incredibly exciting time and we are grateful to Trafford MBC for allowing us this opportunity and for being great partners with us during the process. We now hope to work with many other partners to deliver our services.

Gavin Evans, Chair of Trustees

Karen Wilson DL, Chief Executive

THE GREATER MANCHESTER TRUST FOR RECREATION
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees' present their annual report and the financial statements of The Greater Manchester Trust for Recreation ('the Charity') for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 of 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 (FRS 102) (effective 1 January 2015).

STRUCTURE GOVERNANCE AND MANAGEMENT

The original Charity was founded in 1907 as Manchester and Salford Playing Fields Society, whose objects were the provision of playing fields for children, youths and young adults in the cities of Manchester and Salford. From 1923 the Society was governed by a Scheme of the Charity Commission. In 1997, following discussions with the Commission, the scheme was adapted, enabling the Charity to take over the assets of the Greater Manchester Federation of Boys' Clubs. The combination of these two charities has widened the objectives of the Charity to include the provision of services, grants, advice and activities to clubs for young people throughout Greater Manchester, as well as the provision of playing fields for young people.

The Charity is governed by the Trustees at Board Meetings. The governing document now allows for a maximum of ten trustees, each appointed for a term of three (previously five) years. The Trustees must hold at least two ordinary meetings in each year although currently we hold six such meetings. The current trustees are:

Robert Denison (re-appointed December 2020)
Gavin Evans (Chair) (appointed April 2019)
Andrew Johnston (re-appointed May 2015)
Daniel Jones (re-appointed December 2020)
Emma O'Reilly (appointed April 2019)
Glyn Potts (appointed May 2021)
Helen Robinson (appointed November 2020)

Andrew Johnston has decided to step down after many years of excellent service and we thank him for his contribution during that time.

We also have our two patrons, Sir Warren Smith, Lord Lieutenant of Greater Manchester and Sean Anstee CBE. Each of these patrons brings a wealth of knowledge of Greater Manchester and we are very grateful for their kind attention to our work.

The Charity is a member of a variety of organisations including:

National Council for Voluntary Organisations (NCVO)

SportEd

National Youth Agency

all of which provide comprehensive advice on good practice and changes in the law affecting charities.

Risk Management

In pursuit of the Charity's objectives, the Trustees are agreed that they will not take any financial or ethical risk in the management of the Charity's assets. They will endeavour to ensure that all newly recruited trustees have appropriate qualities to serve in that capacity. In events and activities, delegated management (as directed by the Trustees), endeavour to ensure that appropriate skills and qualifications are held to undertake the specific activity.

Safeguarding is a priority and safeguarding related policies have been reviewed and, where necessary, updated. During the year we have engaged external consultants to update our policies and deliver staff training. Our consultants are also involved in training our club volunteers. As part of our affiliation requirements for 2022 we are seeking to ensure that all of our affiliated clubs have safeguarding as a priority and have appropriate training and Designated Safeguarding Leads in place.

GDPR provisions are up to date and remain monitored. As part of our ongoing review we have now moved our IT system to a cloud-based system using a Microsoft suite of programmes and very little information is now kept on hard drives. Any computer (laptops) used outside of the office are encrypted for enhanced security.

Collaboration with other charities and organisations

The Charity collaborates with and supports the member organisations, many of which are themselves registered charities. Our main collaboration is with the clubs who are organisations involved in providing sport and youth club activities and facilities to young people. We aim to be a supportive partner providing help, assistance and direction to our clubs.

Most of our affiliated clubs are run by volunteers with very few paid staff.

Custodian Trusteeship

The Charity, or its wholly owned subsidiary company Greater Manchester Federation of Boys Clubs, acts as custodian Trustee for the following organisations, segregating such assets from its own. Should any of these organisations fail to meet their obligations under the leases the ultimate responsibility would lie with the Charity.

Norbrook Youth Club, Garthorp Road, Northern Moor, Manchester.

In August 2005 The Greater Manchester Trust for Recreation entered into a 125-year lease with Manchester City Council, Greater Manchester Passenger Transport Executive and Norbrook Youth Club.

Haughton Green Young People's Centre, Lancaster Road, Denton, Tameside.

In February 1998 Greater Manchester Federation of Boys Clubs entered into a 40-year lease with Tameside Metropolitan Borough Council on behalf of the club.

Whitemoss Club for Young People, Southdown Crescent, Blackley, Manchester.

In February 2020 The Greater Manchester Trust for Recreation entered into a 25-year lease with Manchester City Council on behalf of the club.

West End Amateur Football Club, Windsor Road, Denton, Tameside.
In June 2000 Greater Manchester Federation of Boys Clubs entered into a 21-year lease with Tameside Metropolitan Borough Council on behalf of the club. The lease is in the process of being renewed directly with Tameside Metropolitan Borough Council and West End Amateur Football Club.

Jimmy Egans Boxing Academy, Kings Mission Church, Royalthorn Drive, Wythenshawe, Manchester.
In June 2008 The Greater Manchester Trust for Recreation entered into a 99-year lease with Willow Park Housing Trust on behalf of the club.

Ormside Mill Residential Centre Limited

The Charity worked with the Lancashire Association of Boys and Girls Clubs (LABGC) to set up the separate charity, Ormside Mill Residential Centre Limited (charity number 1078029) in 1998. This is a company limited by guarantee and its two shareholders are ourselves and LABGC. In 1999, Ormside Mill Residential Centre Limited, purchased Ormside Mill in Appleby in Westmorland which is run as a residential centre for young people. Two of our trustees and our Chief Executive, Karen Wilson, are also Directors of Ormside Mill Limited.

At the current time, Ormside Mill has only just resumed operations due to Covid-19 restrictions on its use. Notwithstanding the loss of income during the period we are not anticipating that this will give rise to any extra cost to us as the management committee have had success in raising grant funding to cover costs.

CHARITABLE OBJECTIVES AND ACTIVITIES

The Charity's objectives are:

1) The provision and maintenance of a recreation ground for the benefit of the inhabitants of the area of benefit without distinction of political, religious or other opinions, with the object of improving the conditions of life for the said inhabitants.

2) The provision and maintenance of facilities for the recreation and other leisure-time occupation of young people and adults who are resident in the area of benefit to help and educate them so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

The area of benefit is Manchester, Salford and elsewhere in the surrounding towns and districts.

In furtherance of these objects the Trustees have the following powers:

a. To provide, maintain and equip playing fields or buildings or organised games.
b. To assist the provision, maintenance and equipment of such playing fields or buildings.
c. To establish, maintain and organise clubs, hostels and other accommodation.
d. To co-ordinate with other organisations established for charitable purposes and having similar objects to that of the Trust.
e. To do all other lawful things as will further the attainment of the objects of the Charity.

The Trustees have taken advice on whether the above objects and powers are sufficient to allow the Charity to operate as Greater Manchester Youth Federation and have concluded that they are sufficient.

ACHIEVEMENTS PERFORMANCE AND PUBLIC BENEFIT

Wholly Owned Assets

The Charity owns five playing fields in Manchester and Salford. All these fields are Functional Endowment Assets. No value is placed on these fields in the Fixed Assets of the Charity.

Simon Playing Fields in Didsbury is leased to a sports club, who are responsible for all the maintenance of the field. The land sits in the River Mersey flood basin. The rental is at a commercial rate and is subject to five yearly rent reviews. The sports club is an affiliated member. During Covid, the sports club had to close and had no income with which to pay the rent. We have supported them by allowing them rent free use of the premises. This has allowed them to keep all the facilities running. It is of immense importance that we support the club as they serve the sporting needs of many ages. They also do excellent work in managing the flood risk to the land from the River Mersey and during the floods of January 2021 when the land became overwhelmed by flooding they worked tirelessly to remedy the damage caused.

Duncan Matheson Playing Fields in Salford is currently used by Swinton Football Club on an annual basis. We have agreed a 3-year lease with Swinton FC to allow a longer term partnership to be created with us. The club is an affiliated member. Since Swinton FC took over the care and maintenance of the playing fields we have been incredibly impressed with their work. We continue to look for funds to build a club facility on the site.

Melland Playing Fields and Sports Hall are currently unused as there are insufficient users to meet the costs of maintaining the playing fields. In February 2021 the sports hall was demolished after planning permission was received allowing us to do this. It was not capable of safe or economic use and was becoming a target for vandalism. We were also being charged business rates of circa £65k p.a. which threatened to undermine our financial position.

Harry Dalton site remains unused after St Bede's School terminated its lease 5 years ago.

Godfrey Ermen is now a designated Town and Village Green. We have recently supported the locality by mowing the field so that it is more capable of being used for informal sports.

The Trustees are now seeking to redevelop Melland and Harry Dalton. We are hoping to replace the sports hall at Melland with a new sport and community facility plus outdoor sports facility. The funds to do this will come from disposing of part of the site for residential development. Harry Dalton is more difficult to redevelop as it is a small site and not capable of hosting a full-size football pitch with associated changing rooms and parking areas. It may be that Harry Dalton is sold for redevelopment with the funds raised being put to use elsewhere for our charitable activities.

Custodian Facilities

We continue to support those clubs for whom we have taken custodian leases.
Currently we are in discussions with Jimmy Egan Boxing Academy about the best way to construct a new mezzanine floor in the building allowing for more boxers to use the club. We are working with the head landlord and associated solicitors to try and simplify the process for a licence allowing the works.

Norbrook continues to run its activities support by youth workers from a local housing association. It is a well-run facility and its trustees are chaired by our own chair, Gavin Evans.

We have been closely involved in the renegotiation of the lease for West Denton FC. and are pleased that the new lease will be taken by them in their own name. This reflects well on their growth and development as an independent Charity.

New Development - Partington

During 2021 we received approval from Trafford MBC to take a 99 yr. lease (at a peppercorn rent) of a 1960's purpose built youth centre in Partington that has been largely unused for 10yrs. Our consultants estimate that the cost of bringing this back to a good standard will be in the region of £500k. We have agreed with Trafford MBC that we will spend £250k from our endowment funds to carry out the first phase of work that will bring it to a useable standard. We anticipate carrying out this work in early 2022 with a view to having the centre open for use by end March 2022. We will move our head office to the building reducing our outgoings for rent. The balance of £250k is going to need to be raised from grant funding and we are in discussions with consultants about the best way of seeking and applying for such funds.

Partington is an area of deprivation and is ranked the most deprived area in Trafford. We have never previously had a presence in Trafford other than through a youth club in Partington. Our intention is to use the building as a hub for all of our activities and to run youth club and related activities from the building for as many evenings as possible. Our business planning envisages that the building and its uses will become self-sufficient in three years by offering it as premises that can be rented out at various times.

General Activities

All usual activities offered to clubs have been suspended due to Covid-19 restrictions. At the time of writing this report the restrictions have been removed but we are aware that the various lockdowns have now presented our clubs with new challenges. It is becoming increasingly difficult to find volunteers to be involved in the life of the clubs especially when they are general youth clubs and not directed towards a specific sport such as football or boxing. There are also problems working with 14+ yrs. age group who seem reluctant to engage with clubs and when they do, their behaviour can be difficult for the clubs to manage safely. As a charity we are now looking into ways that we can support our clubs and their volunteers and we may need to seek grant funding to employ youth workers capable of supporting our volunteers.

Duke of Edinburgh Award Scheme

During the course of 2020 and 2021 the Charity has been reviewing its offer to the clubs against its charitable objectives. We decided to employ a full-time member of staff with responsibility for the delivery of the Duke of Edinburgh Award scheme to our clubs. We have had great support from DofE North in both set up and delivery, providing us with free subscriptions for our young people, free training for volunteers and many different types of equipment. Our new employee, Grace Beasley, is a well-qualified outdoor pursuits leader who has delivered DofE in many locations across the world. She also has a DofE Gold Award. Grace has now established the Award Scheme in two of our clubs and is working with a third. We aim to steadily increase the number of clubs involved each year. We are also in discussion with third party organisations about delivering the Award to young people and adults who might otherwise find it difficult to access, for example, young people in care.

Ormside Mill

Another part of our review of activities has led us to a decision to invest more of time and resources into using Ormside Mill. The Trustees have decided to fund 40 nights at the Mill for our affiliated clubs during 2022/23. This will involve 2 nights away involved in outdoor based activities for 15 young people and 2 volunteers. Grace will also be present and will be available to lead on outdoor activities commensurate with her training. We believe that outdoor pursuits enable young people to build new skills, resilience, teamwork and generally have some fun. We have selected times for our visits that coincide with school holidays when young people may be most bored.

FINANCIAL REVIEW

Overview

The Charity's main, consistent source of funding is investment income generated from its investments, together with grants from various trusts and funders, and donations from the business community and private individuals.

In the year, the Charity had net outgoing resources on unrestricted funds, (before transfers, realised and unrealised losses) of £20,744 (2020: £52,451) which reflects the Trustees willingness to commit historic reserves to supporting ongoing work. However, the Trustees are well aware of the need to increase income from other sources and reduce expenditure to enable the Charity's work to be financially sustainable in the medium term.

Under the requirements of the Guidelines on Accounting and Reporting by Charities, the Trustees have assessed the format of financial statements and are satisfied that the appropriate systems are in place.
These procedures will be reviewed annually to ensure that they still meet the needs of the charity.
Management accounts are prepared on a quarterly basis and are reviewed at each Trustee Board Meeting during the year.

Investment policy and performance

The Investment portfolio provides the basis of the reserves of the Charity, with the intention to hold these assets for the longer term. The Board of Trustees sets the investment policy for the Charity having taken advice from its investment managers, Brewin Dolphin and CCLA Investment Management Limited. In respect of Revenue funds, the Trustees have sought to maximise income to support the work of the Charity.

The investment portfolio has seen an unrealised gain of £894,537 (2020: unrealised loss of £453,642). The portfolio and other investments have generated income in dividends and interest of £105,773 (2020: £130,967). The Trustees were content with the level of return in 2020/21 having taken into account ongoing fluctuations in market performance.

The cost of managing the portfolio has been £26,041 (2020: £28,295).

Reserves

Total funds held by the Charity at the end of the accounting period stood at £4,950,083 including unrealised gains £894,537. Of these funds, £2,052,525 represents permanent endowment funds and £94,206 is restricted funds.

The Trustees continue to monitor the opportunities for investing in functional assets - such as land and buildings - in order to enhance the public benefit provided by the Charity whilst balancing the need for the investment income to support its existing activities which provide so much public benefit.

During the course of the current financial year the Charity will once again be reviewing its reserves policy given its current activities.

Transfers between Funds

At its most basic level, the term "permanent endowment" refers to property - cash, investments, and land - held by the Charity which cannot be spent as though it were income. There is a restriction on expenditure of these capital assets created by the donor to provide the Charity with a gift that will endure into the future. However, permanent endowment is not necessarily always "permanent" and The Charities Act 2006 introduced flexibility for Charities to better achieve their charitable purposes. The Trustees had previously determined that the Charity requires free reserves – unrestricted funds not invested in tangible assets or designated – of at least £3m, which would allow the Charity the freedom to further develop its long term strategic plan, deliver tangible benefit to its beneficiaries and avoid the current situation whereby the Charity has insufficient day to day funding. Following the sale of charitable land in a previous year, the Trustees applied to the Charity Commission for consent and authorisation to release £3m held in permanent endowment, setting out the reasons why the Trustees believed that it would be in the Charity's best interest to now spend both the capital and income, and this consent was received dated 17 February 2021.

PLANS FOR THE FUTURE

The Trustees and employees have given a great amount of thought to the future of the Charity. We have changed our working name to Greater Manchester Youth Federation (as referred to in the introduction) and decided that our future is to be centred around "Supporting Aspiration. Creating Opportunities".

We aim to create new opportunities and aspiration through:

- Our new centre in Partington. This building is large and can offer us scope to create a central hub for all of our clubs as well as running youth clubs and activities for young people. We have consulted with the local young people as part of our decision making process and they welcome this new opportunity. Our business plan shows that we can make this a self-sustaining venture although we will be looking for grant funding to supplement our youth work and ensure we have a full activities programme at the centre.
- Duke of Edinburgh Award Scheme. We aim to give all of our affiliated clubs the chance to participate in this programme. We will help them with funding, volunteer training and general support from our qualified DofE leader. We believe that achieving a DofE award helps build resilience and a sense of achievement in our young people. It takes them away from their 'comfort zones' and challenges them to do and be something different. It helps them aspire to more for themselves.

- Creation of a grant funding stream for affiliated clubs. We will encourage our clubs to apply for funds for equipment on a quarterly basis. We will ask our clubs to come together to form a committee to make decisions on the funding allocations. We want our clubs to get to know each other better and be able to support each other, share best practice and we hope that the committee will help this to happen more often.
- We have committed to paying for 40 nights of residential accommodation at Ormside during 2022. We want to see our clubs use this time to take groups of their young people into the outdoors environment of Ormside and experience canoeing, climbing, teamwork and generally have some fun. We will be investing our time in and resources in helping the success of these trips by utilising the skills of our DofE leader to deliver part of the course and to work with the clubs on the overall organisation of the trips as we recognise that volunteers in clubs can sometimes find this aspect a little overwhelming.

In the background we are also upgrading our website generally and hoping to create a members area within it to help promote cohesion amongst our affiliated clubs. We will make available a raft of policies and training for the clubs to review.

We are offering safeguarding training and first aid qualifications during 2022 for the first time ever and so far the uptake from the clubs has been superb. We aim to have safeguarding at the heart of what we and our clubs do.

Finally, we are also exploring training for our volunteers to enable them to gain youth work qualifications whilst they carry out their volunteer work with us. We think it is important to recognise the work of our volunteers and to create pathways that further their knowledge and ambitions.

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 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 the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable 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 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 operation.

The Trustees are responsible for keeping proper accounting records which 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 provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the Trustees on 11 January 2022 .and is signed on their behalf by:

Gavin Evans – Chair and Trustee

Daniel Jones - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GREATER MANCHESTER TRUST FOR RECREATION YEAR ENDED 31 MARCH 2021

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's 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 in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and 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.

Nicholas Baxendale FCA
For and on behalf of Donnelly Bentley Ltd
Chartered Accountants
Hazelmere,
70 Chorley New Road,
Bolton,
BL1 4BY

Date: 11 January 2022

THE GREATER MANCHESTER TRUST FOR RECREATION
STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2021	Total 2020
		£	£	£	£	£
INCOME AND ENDOWMENTS						
Donations and legacies	2	333	2,997	-	3,330	50,956
Charitable activities	3	1,728	-	-	1,728	22,316
Other Income	4	11,494	-	-	11,494	-
Investments	5	105,773	4	-	105,777	130,991
TOTAL INCOME		119,328	3,001	-	122,329	204,263
EXPENDITURE						
Raising funds						
Investment management costs	6	-	-	26,041	26,041	28,295
Charitable activities	7	140,072	10,320	15,394	165,786	268,964
TOTAL EXPENDITURE		140,072	10,320	41,435	191,827	297,259
NET INCOME/(EXPENDITURE) BEFORE GAINS/(LOSSES) ON INVESTMENTS		(20,744)	(7,319)	(41,435)	(69,498)	(92,996)
Net gains/(losses)						
Realised gains/(losses) on investments		-	-	-	-	-
Unrealised gains/(losses) on investments		-	-	894,537	894,537	(453,642)
Realised gains on fixed assets		-	-	(13,945)	(13,945)	-
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(20,744)	(7,319)	839,157	811,094	(546,638)
Transfers	13	3,000,000	-	(3,000,000)	-	-
NET MOVEMENT IN FUNDS		2,979,256	(7,319)	(2,160,843)	811,094	(546,638)
FUND BALANCES BROUGHT FORWARD		(175,904)	101,525	4,213,368	4,138,989	4,685,627
FUND BALANCES CARRIED FORWARD		2,803,352	94,206	2,052,525	4,950,083	4,685,627

THE GREATER MANCHESTER TRUST FOR RECREATION
BALANCE SHEET
AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	9		136,022		*104,772*
Investments	10		4,686,848		*3,921,352*
			4,822,870		*4,026,124*
CURRENT ASSETS					
Debtors	11	45,128		*56,918*	
Short term deposits		56,003		*46,749*	
Cash at Bank and in Hand		37,181		*46,762*	
		138,312		*150,429*	
CREDITORS					
Amounts falling due in one year	12	11,099		*37,564*	
NET CURRENT ASSETS			127,213		*112,865*
NET ASSETS			4,950,083		*4,138,989*
FUNDS					
Unrestricted	13		2,803,352		*(175,904)*
Restricted	13		94,206		*101,525*
Endowment	14		2,052,525		*4,213,368*
TOTAL FUNDS	14		4,950,083		*4,138,989*

The notes on pages 15 to 25 form part of these financial statements.

Approved by the Trustees, authorised for issue on 11 January 2022 and signed on their behalf by:-

Gavin Evans – Chair and Trustee

Daniel Jones – Trustee

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below.

General information and basis of preparation

The Greater Manchester Trust for Recreation is involved in the provision and maintenance of facilities for the recreation and other leisure-time occupation of young people and adults, who are resident in the area, to help and educate them.

The registered office of the Trust is Office 317, 3rd Floor, Stockport Business Centre, Broadstone Mill, Broadstone Road, Stockport.

The Trust is governed by a scheme approved by the Charity Commission.

Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value, and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Greater Manchester Trust for Recreation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Fund accounting

General funds are available at the discretion of the Trustees in furtherance of the general objectives of the Charity. Designated funds are those set aside by the Trustees for specific purposes and may be released to general funds at their discretion. Restricted funds are funds subject to specific restrictions and conditions imposed by donors or by the purpose of the grantor other funds received. Amounts currently classed as Permanent Endowment funds are capital funds which have been given to the Charity to be held as capital and there is no automatic right to convert them to income. Although the capital must be retained for the longer term benefit of the Charity, any investment income arising from it (e.g. dividends from shares) is then available for general purposes to support the work of the Charity.

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and it is included when the amount can be measured reliably. Investment income is recognised as the charity's right to receive payment is established.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Costs are defined as follows:

Costs of raising funds	Include those costs associated with attracting voluntary income and in applying for new funding and sponsorship and the costs associated with investment management.
Charitable expenditure	The costs delivering the charitable activities.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources, in line with the Trustees estimate of core staff time spent on the various activities.

The Charity is not registered for VAT and therefore all its input tax is irrecoverable. Expenditure is analysed inclusive of VAT, where this has been incurred.

Grants paid
The Trust administers the Young Peoples Fund which makes grants on application, to support the activities of affiliated clubs and enable them to carry out capital improvements. Grants are accounted for in the year in which they are awarded, and the Trust does not make multiple year awards.

Pensions
The Trust operates a defined contributions pension fund for full time staff.

Fixed asset capitalisation and depreciation
Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Costs include costs directly attributable to making the asset capable of operating as intended.

Assets costing less than £500, and not forming part of a related series, are not capitalised but written off to revenue in the year of acquisition. Depreciation is provided on the cost of tangible fixed assets in order to write off the cost after taking account of scrap values over the expected useful lives as follows:

Tractor, plant and equipment	25%	reducing balance
Freehold buildings and fencing	2%	straight line
Melland sports hall	2.5%/10%/20%	straight line
Furniture, fittings and equipment	20%	straight line

Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactions value and subsequently measured at their settlement value.

Concessionary loans
Concessionary loans include those receivable from third parties which are interest free or below market interest rates and are made to advance charitable purposes. All such loans are measured at cost, less impairment.

Investments
Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in net gains/(losses) on investments in the SOFA if the shares are publicly traded or their fair value can be measured reliably. Other investments are measured at cost less impairment.

Funds are invested to produce the best possible financial return with an acceptable level of risk and to balance income and capital returns. The charity has appointed two professional investment management firms to manage these assets on a discretionary basis and in line with this policy. Managers are required to produce a valuation and performance report quarterly.

Debtors and creditors receivable/payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash flow statements
The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

Going concern

The Trustees have reviewed the circumstances of The Greater Manchester Trust for Recreation and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that the charity is a going concern.

Significant judgements and estimates

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2 DONATIONS AND LEGACIES

	Un-restricted £	Restricted £	Endow-ment £	Total 2021 £	Total 2020 £
Grants and donations for activities:					
Donations	333	-	-	**333**	*215*
Grants		17,164	-	**17,164**	*50,741*
Grants Returned	-	(14,167)	-	**(14,167)**	-
	333	2,997	-	**3,330**	*50,956*

3 INCOME FROM CHARITABLE ACTIVITIES

	Un-restricted £	Restricted £	Endow-ment £	Total 2021 £	Total 2020 £
Playing Fields income	2,728	-	-	**2,728**	*12,757*
Income from sports for affiliated clubs	-	-	-	**-**	*211*
Other income	(1,000)	-	-	**(1,000)**	*1,543*
NABGC Boxing Finals	-	-	-	**-**	*7,805*
	1,728	-	-	**1,728**	*22,316*

4 Other Income

	Un-restricted £	Restricted £	Endow-ment £	Total 2021 £	Total 2020 £
Salford Council Covid Grant	10,000	-	-	**10,000**	-
Job Retention Grant	1,494	-	-	**1,494**	-
	11,494	-	-	**11,494**	-

5 INVESTMENT INCOME

	Un-restricted £	Restricted £	Endow-ment £	Total 2021 £	Total 2020 £
Bank and other interest	41	4	-	45	*471*
Income from UK Investments	105,732	-	-	105,732	*130,520*
	105,773	4	-	105,777	*130,991*

Allocated to restricted funds as follows:

	J G Buckley Fund £	Fund for Young People £	Total 2021 £	Total 2020 £
Bank and other interest	4	-	4	*24*
Income from UK investments	-	-	-	-
	4	-	4	*24*

6 INVESTMENT MANAGEMENT COSTS

	Un-restricted £	Restricted £	Endowment £	Total 2021 £	Total 2020 £
Investment fund management costs	-	-	26,041	26,041	*28,295*
	-	-	26,041	26,041	*28,295*

7

Activities, Fields, Grants etc	Un-restricted £	Restricted £	Endow-ment £	Total 2021 £	Total 2020 £
Cost of Activities	405	2,930	-	3,335	*6,488*
Field Maintenance/Repairs/ Equip Repairs			-		*17,257*
NABGC Boxing Finals Expense			-		*7,644*
Grants, Projects, Exchange Trip		7,390	-	7,390	*46,220*
	405	10,320	-	10,725	*77,609*
Staff Costs					
Admin. Salaries	94,355	-	-	94,355	*73,644*
Wages - Melland	-	-	-	-	*9,645*
Wages - Duncan Matheson	-	-	-	-	*1,072*
Employers Pension	5,937	-	-	5,937	*5,411*
Training Costs	(387)	-	-	(387)	*984*
	99,905		-	99,905	*90,756*
Establishment Costs					
Rent and Rates	(17,812)	-	-	(17,812)	*42,629*
Premises Insurance	1,444	-	-	1,444	*1,446*
Heat and Light	183	-	-	183	*1,178*
Repairs and Renewals	4,956	-	-	4,956	-
	(11,229)	-	-	(11,229)	*45,253*
Travelling Costs					
Motoring Expenses	229	-	-	229	*3,071*
Travelling	40	-	-	40	*1,691*
	269	-	-	269	*4,762*
Financial					
Accountancy	7,070	-	-	7,070	*6,034*
Professional Fees	32,748	-	18,726	51,474	*16,136*
Bank Charges	108	-	-	108	*121*
Consultancy	1,080	-	9,720	10,800	*13,500*
Professional Fees Capitalised	-	-	(18,726)	(18,726)	-
	41,006	-	9,720	50,726	*35,791*
Other Costs					
Printing and Postage	111	-	-	111	*626*
Software	1,365	-	-	1,365	*570*
Stationery and Adverts	2,822	-	-	2,822	*1,341*
Telephone	2,379	-	-	2,379	*1,939*
Miscellaneous Expenses	135	-	-	135	*265*
Subscriptions	882	-	-	882	*1,877*
Insurance	3,210	-	-	3,210	*3,383*
Depreciation	(1,188)	-	5,674	4,486	*4,792*
	9,716	-	5,674	15,390	*14,793*
Total Charitable Activities Costs	140,072	10,320	15,394	165,786	*268,964*
Raising Funds					-
Investment Mgt Costs	-	-	26,041	26,041	*28,295*
TOTAL EXPENDITURE	140,072	10,320	41,435	191,827	*297,259*

Any expenses incurred in the administration, or protection, of endowment investments are charged to capital.

8 EMPLOYMENT COSTS

	2021 £	2020 £
Salaries	66,148	*79,884*
Employer pension contributions	5,937	*5,411*
Social Security costs	2,707	*4,476*
Redundancy Costs	25,500	-
	100,004	*89,771*

No trustees, who are the only key management personnel, received any remuneration for their services.

No trustees received reimbursed expenses from the Trust.
No employees received total employee benefits of more than £60,000.

There were no outstanding or prepaid pension contributions at the balance sheet date.

The average number of employees, some of whom are part time, was as follows:-

	2021 Number	2020 Number
Raising funds	-	-
Direct charitable	3	*4*
	3	*4*

9 TANGIBLE FIXED ASSETS

Cost	Other assets £	Melland Sports Hall / Land £	Plant & Equipment £	Furniture fixtures & Equipment £	Motor Vehicles £	Total £
As at 1 April 2020	79,293	197,115	35,845	10,434	15,117	337,804
Additions	-	30,047	-	909	-	30,956
Capitalised expenditure	18,726	-	-	-	-	18,726
Disposals	-	(197,115)	-	-	-	(197,115)
As at 31 March 2021	98,019	30,047	35,845	11,343	15,117	190,371
Depreciation						
As at 1 April 2019	-	179,411	34,104	2,511	15,117	231,143
Provided	-	1,869	348	2,269	-	4,486
Disposals	-	(182,170)	-	-	-	(182,170)
As at 31 March 2021	-	-	34,452	4,780	15,117	53,459
Net Book Value						
As at 31 March 2021	98,019	30,047	1,393	6,563	-	136,022
As at 31 March 2020	*79,294*	*15,815*	*1,741*	*7,923*	-	*104,772*

9 TANGIBLE FIXED ASSETS (continued)

Where the Charity acts as custodian Trustee the properties are not included in the accounts.

The Charity also owns the following playing fields which were conveyed to it on the dates shown, although there are no records of the original values at the dates of conveyance.

- Melland playing field, Gorton, Manchester. 6 January 1909
- Duncan Matheson playing field, Salford. 10 March 1910
- Simon playing field, Didsbury, Manchester. 16 November 1925
- Godfrey Ermen playing field, Abbey Hey, Manchester 24 May 1928
- Harry Dalton playing field, Whalley Range, Manchester. 7 February 1968

The Trustees do not consider that the fields have any significant value as yet, given the strict land use restrictions placed upon them.

10 FIXED ASSET INVESTMENTS

	Unrestricted £	Restricted £	Endowment £	Total £
As at 31 March 2020	-	-	3,921,352	3,921,352
Quoted investments				
As at 1 April 2020	-	-	3,813,852	3,813,852
Net movements	-	-	(129,040)	(129,040)
Net realised gains	-	-	894,537	894,537
Net unrealised losses	-	-	-	-
As at 31 March 2021	-	-	4,579,349	4,579,349
Other investments				
Long term loan to Ormside Mill Residential Centre b/f and c/f	-	-	107,500	107,500
	-	-	107,500	107,500
As at 31 March 2021	-	-	4,686,848	4,686,848

11 DEBTORS

	2021 £	2020 £
Income receivable	-	*1374*
Prepayments	5,128	*15,544*
Concessionary Loan to Barton Athletic Club	40,000	*40,000*
	45,128	*56,918*

12 CREDITORS: falling due within one year

	2021 £	2020 £
Trade creditors	2,111	*31,222*
Accruals and deferred income	7,409	*5,175*
Other taxes and social security	1,579	*1,167*
	11,099	*37,564*

13 STATEMENT OF FUNDS

	Balance 01/04/20 £	Net Income £	Expenditure £	Gains/ Losses £	Transfers £	Balance 31/03/21 £
Unrestricted Funds:						
General fund	*(175,904)*	119,328	(140,072)	-	3,000,000	2,803,352
	(175,904)	119,328	(140,072)	-	3,000,000	2,803,352
Restricted Funds:						
J G Buckley	*3,862*	4	-	-	-	3,866
Fund for Young People	*62,492*	-	-	-	-	62,492
Grants	*35,171*	3,001	(10,320)	-	-	27,848
	101,525	3,001	(10,320)	-	-	94,206
Endowment Funds:						
Endowment	*4,213,368*	-	(41,435)	880,592	(3,000,000)	2,052,525
Total Funds	*4,138,989*	122,329	(191,827)	(880,592)	-	4,950,083

Transfers between Funds

At its most basic level, the term "permanent endowment" refers to property - cash, investments, and land - held by the Charity which cannot be spent as though it were income. There is a restriction on expenditure of these capital assets created by the donor to provide the Charity with a gift that will endure into the future. However, permanent endowment is not necessarily always "permanent" and The Charities Act 2006 introduced flexibility for Charities to better achieve their charitable purposes. The Trustees had previously determined that the Charity requires free reserves – unrestricted funds not invested in tangible assets or designated – of at least £3m, which would allow the Charity the freedom to further develop its long term strategic plan, deliver tangible benefit to its beneficiaries and avoid the current situation whereby the Charity has insufficient day to day funding. Following the sale of charitable land in a previous year, the Trustees applied to the Charity Commission for consent and authorisation to release £3m held in permanent endowment, setting out the reasons why the Trustees believed that it would be in the Charity's best interest to now spend both the capital and income, and this consent was received dated 17 February 2021.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2021 are represented by:-

	Un-restricted Funds £	J G Buckley Fund £	Fund for Young People £	Other Restricted £	Endow-ment funds £	Total £
Fixed assets	7,956	-	-	-	128,066	**136,022**
Investments	-	-	-	-	4,686,848	**4,686,848**
Net current assets	2,795,396	3,866	62,492	27,848	(2,762,389)	**127,213**
	2,803,352	3,866	62,492	27,848	2,052,525	**4,950,083**

Restricted funds

J G Buckley Fund — Created in memory of a former Chief Executive to provide bursaries for young people in education. No applications were received in the year.

Fund for Young People — The fund provides grant support to affiliated clubs to support their activities and to enable them to carry out capital works. It also supports the work of the Charity. Grants are made by the Trustees through a formal application process.

Endowment Fund

The amount currently classed as endowment fund was created by the sale of Christie Fields and section of Melland Playing Field. The income is available to support the general activities of the Charity and the capital may be used for the purchase and renovation of other land and buildings for charitable activities.

15 TAXATION

The Trust is a registered Charity and is entitled to claim annual exemption from UK Corporation Tax, under sections 466 to 493 of the Corporation Tax Act 2011.

16 CONTINGENT LIABILITIES

The Charity, or its wholly owned subsidiary company Greater Manchester Federation of Boys Clubs, acts as custodian Trustee for the following organisations, segregating such assets from its own.

Should any of these organisations fail to meet their obligations under the leases the ultimate responsibility would lie with the Charity.

Norbrook Youth Club, Garthorp Road, Northern Moor, Manchester.
In August 2005 The Greater Manchester Trust for Recreation entered into a 125-year lease with Manchester City Council, Greater Manchester Passenger Transport Executive and Norbrook Youth Club.

Haughton Green Young People's Centre, Lancaster Road, Denton, Tameside.
In February 1998 Greater Manchester Federation of Boys Clubs entered into a 40-year lease with Tameside Metropolitan Borough Council on behalf of the club.

Whitemoss Club for Young People, Southdown Crescent, Blackley, Manchester.
In February 2020 The Greater Manchester Trust for Recreation entered into a 25-year lease with Manchester City Council on behalf of the club.

West End Amateur Football Club, Windsor Road, Denton, Tameside.
In June 2000 Greater Manchester Federation of Boys Clubs entered into a 21-year lease with Tameside Metropolitan Borough Council on behalf of the club. The lease is in the process of being renewed directly with Tameside Metropolitan Borough Council and West End Amateur Football Club.

Jimmy Egans Boxing Academy, Kings Mission Church, Royalthorn Drive, Wythenshawe, Manchester.
In June 2008 The Greater Manchester Trust for Recreation entered into a 99-year tenant repairing lease to rent the premises in Wythenshawe known as Kings Mission Church from Willow Park Housing Trust to provide a home for the Boxing Club, an affiliated organisation, at an initial premium of £25,000 and thereafter at a peppercorn rent for 25 years. The lease and its terms have been passed on to the Boxing Club in a lease of 25 years.