



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



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

CHARITY CHAIR STATEMENT

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 became 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:

“ I enjoyed being outdoors and wanted to challenge myself more. ”

“ 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. ”

“ 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. ”

“ 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 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. ”

“ 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.

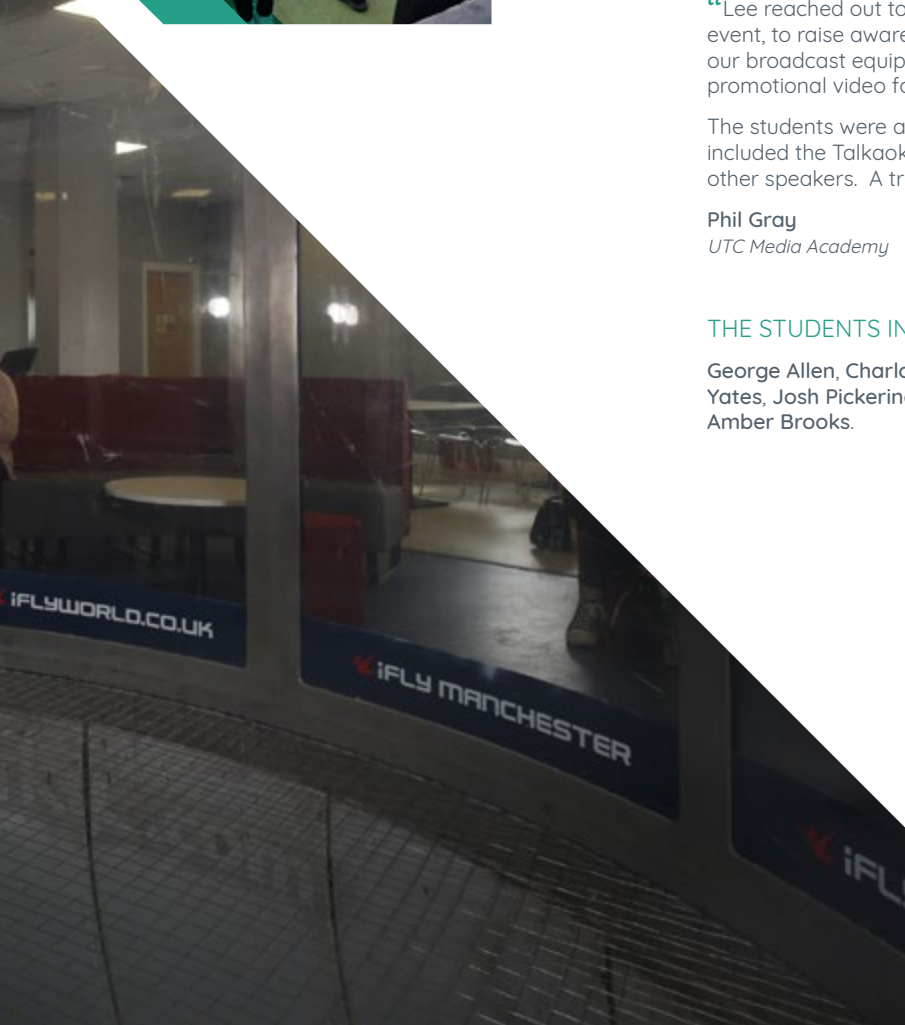
Each Youth Club encourages sport in the form of football, basketball and tag rugby and for those with an interest in arts and crafts murals were the focus this year. These murals decorated our Centre across a variety of themes for EID, Chinese New Year and International Women's Week. Other young people 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										
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	<u>3,641,042</u>	<u>4,163,004</u>
		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		<u>240,081</u>	<u>666,325</u>
		321,579	723,590
CREDITORS			
Amounts falling due in one year	12	195,015	<u>25,183</u>
NET CURRENT ASSETS		<u>126,564</u>	<u>698,407</u>
NET ASSETS		<u>4,634,928</u>	<u>5,089,846</u>
FUNDS			
Unrestricted	13	2,365,495	2,724,551
Restricted	13	80,917	74,133
Endowment	14	<u>2,188,516</u>	<u>2,291,162</u>
TOTAL FUNDS	14	<u>4,634,928</u>	<u>5,089,846</u>

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 S106 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*





Greater Manchester Youth Federation

Supporting Aspiration. Creating Opportunities.

gmyouthfed.org