



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 residential, 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 residential. 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		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
	Notes				
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	-	-	200,000
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 £	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

		2025	2024
	Notes	£	£
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

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 March 2025



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.



NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 March 2025

CONTINUED

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
	<u>-</u>	<u>22,252,870</u>	<u>22,252,870</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>

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
	<u>14,933</u>	<u>27,838</u>	<u>42,771</u>	<u>16,649</u>	<u>5,593</u>	<u>22,242</u>

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

	2025 £	2024 £
Amounts falling due within one year:		
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

	2025 £	2024 £
Notes		
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

	2025 £	2024 £
Defined contribution schemes		
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.



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The Greater Manchester Trust for Recreation
Charity No: 521234