

**WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**REGISTERED CHARITY NO. 512666**

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## WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION

### Report of the trustees for the year ended 30<sup>TH</sup> September 2020

The trustees present their annual report and financial statements of the charity for the year ended 30<sup>th</sup> September 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

### Reference and administrative information

Charity Name: Whalley Range Youth Opportunity Association

Charity Number: 512666

### Structure, governance and management

The Charity is a registered charity (26<sup>th</sup> May 1982) and is set up under a constitution dated 8<sup>th</sup> October 1981 (amended 8<sup>th</sup> June 2005).

### Trustees (Management Committee)

The members of the management committee during the year were:

R Walker (Chair)  
I Ahmed (Vice Chair)  
C Packham (Treasurer)  
W Williams  
M Gibson

### Principal Office

JNR8, 82 Cromwell Avenue  
Whalley Range  
Manchester, M16 OBG

### Independent Examiners

Community Accountancy Service Limited  
The Grange, Pilgrim Drive  
Beswick, Manchester  
M11 3TQ

### Bankers

Unity Trust Bank  
Nine Brindleyplace  
4 Oozels Square  
Birmingham  
B1 2HB

## WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION

### **Objectives and activities**

The purposes of the charity are to help and educate young people through their leisure time activities so to develop their physical, mental and social capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

### **A review of our achievements and performance: How our activities delivered public benefit**

This has been a difficult year in relation to Covid restrictions and requirements, the closure of our JNR8 base, and changes in the staff team.

The Association has managed to maintain a service throughout, with regular on line and social media contact, with young people (e.g. wellbeing, fitness, and cooking demonstrations), detached work, one to one and small group work when allowed, and a socially distanced play-scheme. Some planned activities, such as a residential and the Duke of Edinburgh expedition activities have had to be postponed, however the D of E group has been maintained through online activities such as map reading, and camping / cooking demonstrations.

Our core team continues and we have recruited sessional staff from experienced local people, and volunteers. The staff team and young people attending reflect the diversity of our local community. It continues to be difficult to attract secondary school aged young women and girls.

Funding has been primarily from the second year of the Children in Need grant, and the final round of Young Manchester partnership funding, (which we monitored and accounted for on behalf of ourselves but also our partners Youth on Solid Ground). The Youth Fund Adventure Fund financed outdoor activities, and play-schemes were funded through Awards for All and Young Manchester.

Our 23<sup>rd</sup> annual Celebrate festival, run in partnership with the Whalley Range Community Forum, was postponed due to the Covid restrictions.

We continue to share the JNR8 building, primarily with the Forum, and have been benefiting from the refurbished kitchen, allowing regular cooking activities when allowed. Due to Covid social distancing requirements we now have a separate office space, taking over the computer suite, which has been replaced by mobile lap tops etc.

We continue to receive regular gift aided donations from local businesses and traders, and our on-going management committee are all local people.

## WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION

### **Financial review**

The Association had total income of £121,643 (2019: £93,541) during the year and expenditure of £101,909 (2019: £94,288). The net movement in funds was £19,734 (2019: (£747)) of which £20,392 was restricted funds.

### **Investment powers and policy**

Monies not required for day to day use are kept in interest bearing deposit accounts.

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 30<sup>th</sup> September 2020 was £15,568 (2019: £16,266) of which £14,794 (2019: £15,194) are free reserves, after allowing for funds tied up in tangible fixed assets.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to between three and six months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to maintain current activities in the short term in the event of a significant drop in funding.

The Trustees consider it appropriate for the accounts to be prepared on a going concern basis.

### **Risk management**

The Trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

### **Trustee induction and training**

All Trustees receive induction information and training as appropriate to their needs and there is an opportunity to access on-going training for personal development.

## WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION

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

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 21<sup>st</sup> May 2021 and signed on their behalf by:

R Walker  
CHAIR of TRUSTEES

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**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION  
REGISTERED CHARITY NO. 512666**

I report on the accounts of the charity, for the Year Ended 30<sup>th</sup> September 2020 which are set out on pages 6 to 17.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records have in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  .....

E.L Anderson MA FCA CTA  
Date: 21<sup>st</sup> May 2021

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 30.9.20 Total Funds £	Year Ended 30.9.19 Total Funds £
<b>INCOME FROM:</b>					
Donations & Legacies	(2)	2,650	-	2,650	4,428
Charitable Income	(3)	656	118,224	118,880	88,996
Bank Interest		113	-	113	117
<b>TOTAL</b>		<u>3,419</u>	<u>118,224</u>	<u>121,643</u>	<u>93,541</u>
<b>EXPENDITURE ON:</b>					
Charitable Activities	(4)	<u>(4,077)</u>	<u>(97,832)</u>	<u>(101,909)</u>	<u>(94,288)</u>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR</b>		(658)	20,392	19,734	(747)
<b>TRANSFER BETWEEN FUNDS</b>	(11)	-	-	-	-
<b>RECONCILIATION OF FUNDS</b>					
Total Funds Brought Forward		16,226	17,128	33,354	34,101
Total Funds Carried Forward	(11)	<u>15,568</u>	<u>37,520</u>	<u>53,088</u>	<u>33,354</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 17 form part of these accounts.

BALANCE SHEET AS AT 30 SEPTEMBER 2020

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	(8)	3,219	1,299
<b>CURRENT ASSETS</b>			
Debtors	(9)	15,335	5,670
Cash at Bank and in Hand		<u>49,666</u>	<u>52,445</u>
		65,001	58,115
<b>LIABILITIES:</b>			
Amounts falling due within one year	(10)	<u>(15,132)</u>	<u>(26,060)</u>
		49,869	32,055
<b>NET CURRENT ASSETS</b>		<u><u>53,088</u></u>	<u><u>33,354</u></u>
<b>ACCUMULATED FUNDS</b>			
Restricted	(11)	37,520	17,128
Unrestricted	(11)	<u>15,568</u>	<u>16,226</u>
		<u><u>53,088</u></u>	<u><u>33,354</u></u>

Approved and signed on behalf of the Trustees Management Committee

Chair  
R Walker

Treasurer  
C Packham

Date: 21st May 2021

The notes on pages 9 to 17 form part of these accounts.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30 SEPTEMBER 2020

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

	2020	2019
	£	£
Net movement in funds	19,734	(747)
Add back depreciation	1,545	390
Deduct investment income	(113)	(117)
Decrease/(increase) in debtors	(9,665)	(1,024)
Increase/(decrease) in creditors	(10,928)	21,707
<b>Net cash used in operating activities</b>	<u>573</u>	<u>20,209</u>
<b>Cash flows from investment activities:</b>		
Interest	113	117
Purchase of Fixed Assets	(3,465)	(1,688)
<b>Net cash provided by investing activities</b>	<u>(3,352)</u>	<u>(1,571)</u>
Increase/(decrease) in cash and cash equivalents during the year	(2,779)	18,638
Cash and cash equivalents brought forward	52,445	33,807
<b>Cash and cash equivalents carried forward</b>	<u><u>49,666</u></u>	<u><u>52,445</u></u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

**1. ACCOUNTING POLICIES****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 11 restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 11.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 5.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

**(g) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 4.

**(h) Tangible fixed assets and depreciation**

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Short Leasehold Improvements	20% on cost
Computer Equipment	33% on cost
Fixtures, Fittings & Equipment	20% on cost

**(i) Taxation**

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is not currently registered for VAT.

**(j) Pensions**

The trustees operate a defined contribution auto enrolment compliant pension. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

**(k) Contingent liabilities**

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

**(l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**(m) Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2 DONATIONS & LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Donations	2,050	-	2,050
Mr Greenaway	600	-	600
	<u>2,650</u>	<u>-</u>	<u>2,650</u>

**Previous Year**

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Donations	3,828	-	3,828
Mr Greenaway	600	-	600
	<u>4,428</u>	<u>-</u>	<u>4,428</u>

**3 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
<i>Grants:</i>			
Big Lottery - Awards for All	-	5,100	5,100
MCC - Playscheme	-	2,000	2,000
Young Manchester - Adventure Fund	-	4,604	4,604
Young Manchester	-	61,559	61,559
BBC Children In Need	-	39,961	39,961
Arawak	-	5,000	5,000
Gift Aid	656	-	656
	<u>656</u>	<u>118,224</u>	<u>118,880</u>

**Previous Year**

	Unrestricted Funds £	Restricted Funds £	Total 2019 £
<i>Grants:</i>			
Young Manchester - Holiday Buzz	-	3,291	3,291
Big Lottery - Awards for All	-	4,897	4,897
MCC - NIF	-	500	500
Young Manchester	-	61,005	61,005
BBC Children In Need	-	15,591	15,591
Manley Park Church	-	600	600
We Love Manchester	-	1,817	1,817
Manchester Wellbeing Fund	-	475	475
Gift Aid	820	-	820
	<u>820</u>	<u>88,176</u>	<u>88,996</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

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EXPENDITURE ON CHARITABLE ACTIVITIES	Awards 4			Other Activities	Total 2020
	All	Whiz	CIN		
	£	£	£	£	£
Employment Costs	1,807	-	31,227	34,119	67,153
Pensions	-	-	2,356	-	2,356
Workshops & Freelance Fees	2,462	1,020	-	478	3,960
Training	-	-	588	-	588
Licenses	114	-	-	-	114
Trips, Activities & Materials	645	100	2,015	15,296	18,056
Minor Equipment	-	-	-	348	348
Consultancy	-	-	-	1,881	1,881
Support Costs	65	-	3,934	2,734	6,733
Governance Costs	-	-	-	720	720
	<u>5,093</u>	<u>1,120</u>	<u>40,120</u>	<u>55,576</u>	<u>101,909</u>

	2020
	£
Restricted funds	97,832
Unrestricted funds	4,077
	<u>101,909</u>

Previous Year	Play schemes			Other Activities	Total 2019
	Whiz	CIN	£		
	£	£	£	£	£
Employment Costs	836	451	10,911	30,914	43,112
Pensions	28	-	902	940	1,870
Workshops & Freelance Fees	3,463	455	-	1,277	5,195
Partner Activity Costs	-	-	-	21,636	21,636
Training	-	-	-	46	46
Trips, Activities & Materials	489	2,040	564	4,933	8,026
Printing, Postage & Stationery	-	-	-	35	35
Equipment Hire	-	324	-	-	324
Equipment Repairs	-	-	-	6,000	6,000
Consultancy	-	500	-	-	500
Subscriptions	-	-	-	114	114
Support Costs	-	-	144	6,626	6,770
Governance Costs	-	-	-	660	660
	<u>4,816</u>	<u>3,770</u>	<u>12,521</u>	<u>73,181</u>	<u>94,288</u>

	2019
	£
Restricted funds	85,283
Unrestricted funds	9,005
	<u>94,288</u>

**5 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS**

		General Support	Governance	2020 Total	2019 Total
	<i>Basis of Apportionment</i>	£	£	£	
Rent	<i>Facilities Used</i>	3,462	-	3,462	4575
Telephone & Broadband	<i>Facilities Used</i>	573	-	573	622
Insurance	<i>Facilities Used</i>	240	-	240	412
Repairs & Cleaning	<i>Facilities Used</i>	77	-	77	-
Admin & DBS Costs	<i>Facilities Used</i>	52	-	52	24
Depreciation	<i>Facilities Used</i>	1,545	-	1,545	390
Payroll Costs	<i>Facilities Used</i>	730	-	730	675
Accountancy	<i>Facilities Used</i>	-	720	720	660
Bank Charges	<i>Facilities Used</i>	54	-	54	72
		<u>6,733</u>	<u>720</u>	<u>7,453</u>	<u>7430</u>

**6 STAFF COSTS**

	2020	2019
	£	£
Wages and Salaries	66,525	43,112
Employers National Insurance	628	-
Pension Costs	2,356	1,870
	<u>69,509</u>	<u>44,982</u>

The charity considers its key management personnel comprises the trustees and the manager. The total employment benefits, including employer pension contributions of the key management personnel were £33,207 (2019: £25,915). No employee has benefits in excess of £60,000 . Trustees did not receive any remuneration.

During the year there was 1 full time and 4 part time employees.

The average number of employees, based on full time equivalent, analysed by function was:

Services	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

## 7 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration was paid directly or indirectly out of the funds of the charity to any trustee or to any persons known to be connected with them.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

8 FIXED ASSETS	Computer	Short	Equipment	Fixtures & Fittings	Total
	Equipment	Leasehold Improvements			
	£	£	£	£	£
<b>COST</b>					
As at 1st October 2019	2,694	13,120	15,255	1,818	32,887
Additions	3,466	-	-	-	3,466
Disposals	-	-	-	-	-
As at 30th September 2020	<u>6,160</u>	<u>13,120</u>	<u>15,255</u>	<u>1,818</u>	<u>36,353</u>
<b>DEPRECIATION</b>					
As at 1st October 2019	2,427	13,120	14,223	1,818	31,588
Charge for year	1,288	-	258	-	1,546
Disposals	-	-	-	-	-
As at 30th September 2020	<u>3,715</u>	<u>13,120</u>	<u>14,481</u>	<u>1,818</u>	<u>33,134</u>
<b>NET BOOK VALUE</b>					
As at 30th September 2020	<u>2,445</u>	<u>-</u>	<u>774</u>	<u>-</u>	<u>3,219</u>
As at 30th September 2019	<u>267.00</u>	<u>-</u>	<u>1,032</u>	<u>-</u>	<u>1,299</u>

9 DEBTORS	2020	2019
	£	£
Other Debtors	8,500	4,611
Prepayments	6,835	1,059
	<u>15,335</u>	<u>5,670</u>

Other than the below, all debtors and prepayments related to unrestricted funds both in 2020 and 2019.

In 2020 prepayments of £5,776 relate to the restricted Young Manchester fund. This was for a trip which was postponed due to Covid-19.

10 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Accruals	10,332	8,960
Deferred Income	4,800	17,100
	<u>15,132</u>	<u>26,060</u>
Apart from the below all accruals related to unrestricted funds in 2020 & 2019.		
	2020	2019
Young Manchester	5,328	5,172
Children In Need	174	-
Children In Need	1,962	-
	<u>7,464</u>	<u>5,172</u>

**Deferred Income**

Balance as at 1st October 2019	17,100
Amount released to income earned from activities	(17,100)
Amount deferred in year	4,800
Balance at 30th September 2020	<u>4,800</u>

Deferred income is comprised of the following grants.  
Children In Need £4,800

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

**11 MOVEMENT IN FUNDS OF THE CHARITY**

	Balance 01-Oct 2019	Incoming	Transfers	Outgoing	Balance 30-Sep 2020
	£	£	£	£	£
<b>Restricted Funds:</b>					
MCC Playscheme	2,149	-	-	-	2,149
Young Manchester	2,334	61,559	-	(52,729)	11,164
Young Manchester - Adventure Fund	-	4,604	-	(4,604)	-
Young Manchester - Residential	1,567	-	-	(1,567)	-
MCC - Youth Round 4	1,252	-	-	-	1,252
MCC - Playscheme	-	2,000	-	-	2,000
Manley Park Church	600	-	-	-	600
Big Lottery Awards for All	80	5,100	-	(5,093)	87
We Love Manchester	1,817	-	-	-	1,817
Manchester Wellbeing Fund	475	-	-	-	475
MCC - NIF	291	-	-	-	291
Arawak	1,857	5,000	-	-	6,857
BBC Children In Need	4,706	39,961	-	(33,839)	10,828
	17,128	118,224	-	(97,832)	37,520
<b>Unrestricted Funds:</b>					
General	16,226	3,419	-	(4,077)	15,568
	16,226	3,419	-	(4,077)	15,568
	33,354	121,643	-	(101,909)	53,088

**Previous Year**

	Balance 01-Oct 2018	Incoming	Transfers	Outgoing	Balance 30-Sep 2019
	£	£	£	£	£
<b>Restricted Funds:</b>					
MCC Playscheme	2,353	-	-	(204)	2,149
Young Manchester	1,607	64,296	-	(63,569)	2,334
Young Manchester - Residential	3,054	-	-	(1,487)	1,567
MCC - Youth Round 4	1,252	-	-	-	1,252
Manley Park Church	-	600	-	-	600
Big Lottery Awards for All	-	4,897	-	(4,817)	80
We Love Manchester	-	1,817	-	-	1,817
Manchester Wellbeing Fund	-	475	-	-	475
MCC - NIF	-	500	-	(209)	291
Arawak	4,333	-	-	(2,476)	1,857
BBC Children In Need	1,636	15,591	-	(12,521)	4,706
	14,235	88,176	-	(85,283)	17,128
<b>Unrestricted Funds:</b>					
General	15,866	5,365	-	(5,005)	16,226
Designated Fund	4,000	-	-	(4,000)	-
	19,866	5,365	-	(9,005)	16,226
	34,101	93,541	-	(94,288)	33,354

**Name of Restricted Funds:**

MCC Playscheme  
Young Manchester

Young Manchester - Residential  
MCC - Youth Round 4  
Manley Park Church  
Big Lottery Awards for All  
We Love Manchester  
Manchester Wellbeing Fund  
MCC - NIF  
Arawak  
BBC Children In Need

**Name of unrestricted Funds:**

General

**Description, nature and purpose of the fund**

towards holiday playscheme costs  
towards activities for young people balance includes future depreciation of £1,631  
towards residential trip  
towards youth activities  
towards playscheme activities  
towards festival & workshops  
towards Celebrate  
towards Celebrate  
towards playscheme costs  
towards the girl's group  
towards childrens activities, balance includes future depreciation of £815

the free reserves after allowing for all designated funds

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2020 Total £
Fixed assets	774	2,445	3,219
Cash at bank and in hand	9,162	40,504	49,666
Other net current assets/(liabilities)	5,632	(5,429)	203
<b>Total</b>	<u>15,568</u>	<u>37,520</u>	<u>53,088</u>

Previous year analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2019 Total £
Fixed assets	1,032	267	1,299
Cash at bank and in hand	27,284	22,033	52,445
Other net current assets/(liabilities)	(12,090)	(5,172)	(20,390)
<b>Total</b>	<u>16,226</u>	<u>17,128</u>	<u>33,354</u>

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**13 GOING CONCERN**

The company's main source of income is grant funding. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

**14 FINANCIAL INSTRUMENTS**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at an amortised cost using the effective interest method.

**15 POST BALANCE SHEET EVENTS**

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.