

WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

REGISTERED CHARITY NO. 512666

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Report of the trustees for the year ended 30th September 2021

The trustees present their annual report and financial statements of the charity for the year ended 30th September 2021. 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 (26th May 1982) and is set up under a constitution dated 8th October 1981 (amended 8th 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 0BG

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 another difficult year in relation to continuing 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 online and social media contact, with young people (e.g. wellbeing, fitness, and cooking demonstrations), detached and outreach work, one to one and small group work when allowed, and socially distanced play-schemes.

Face to Face work recommenced in JNR8 in March 2021, with reduced but growing returning numbers, (partly due to some parental concerns about Covid).

The Duke of Edinburgh Award group was re-established and undertook a residential in the autumn.

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. (Attendance 60 males to 10 females average, whereas the playscheme has an average of 63 children of primary age 33 of them girls).

The project has felt the lack of administrative support, especially in relation to monitoring. Staff continue to undertake training, with one of the youth workers receiving a bursary for online youth work training, and the manager Alison, undertaking a programme for Lead and Sector Support for VCSE leaders.

Funding has been primarily from the third year of the Children in Need grant, and the Young Manchester development fund, which paid for us to employ a consultant to help update our strategic plan, and write a funding bid.

The Youth Fund Adventure Fund financed outdoor activities, and play-schemes were funded through Awards for All and Young Manchester, and other small grants (e.g from local housing associations).

Due to Covid restrictions, the Celebrate festival (run in partnership with the Whalley Range Community Forum), did not have a large festival day, but ran over a week in June, on the theme of Celebrate Connections, with street and group based activities, music and bike repair workshops, arts, crafts, making health and growing packs to use at home, and street based music and window and bench decorations.

We continue to share the JNR8 building, primarily with the Forum, and have been benefiting from the refurbished kitchen and our separate office space.

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

Plans for future periods

The girls group will be re-established and a more diverse range of activities carried out across the nights, reducing the emphasis on exercise and combat sports.

The Duke of Edinburgh Award will continue and residentials undertaken.

We will mark the 40th anniversary of the Association and the 25th year of the Celebrate festival .

Financial review

The Association had total income of £66,793 (2020: £121,643) during the year and expenditure of £75,915 (2020: £101,909). The net movement in funds was an overall deficit of £9,122 (2020 a surplus of £19,734) of which £12,746 was spent from restricted reserves.

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 30th September 2021 was £19,192 (2020: £15,568) of which £18,676 (2020: £14,794) 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.

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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 28th April 2022 and signed on their behalf by:

R Walker
CHAIR of TRUSTEES

**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 30th September 2021 which are set out on pages 6 to 15.

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*

E.L Anderson MA FCA CTA
Date: 28th April 2022

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

WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021
(including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 30.9.21 Total Funds £	Year Ended 30.9.20 Total Funds £
INCOME FROM:					
Donations & Legacies	(2)	3,851	-	3,851	2,650
Charitable Income	(3)	-	62,810	62,810	118,880
Bank Interest		132	-	132	113
TOTAL		<u>3,983</u>	<u>62,810</u>	<u>66,793</u>	<u>121,643</u>
EXPENDITURE ON:					
Charitable Activities	(4)	<u>(359)</u>	<u>(75,556)</u>	<u>(75,915)</u>	<u>(101,909)</u>
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR		3,624	(12,746)	(9,122)	19,734
TRANSFER BETWEEN FUNDS	(11)	-	-	-	-
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		15,568	37,520	53,088	33,354
Total Funds Carried Forward	(11)	<u>19,192</u>	<u>24,774</u>	<u>43,966</u>	<u>53,088</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 15 form part of these accounts.

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BALANCE SHEET AS AT 30 SEPTEMBER 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	(8)	1,670	3,219
CURRENT ASSETS			
Debtors	(9)	8,422	15,335
Cash at Bank and in Hand		<u>93,165</u>	<u>49,666</u>
		101,587	65,001
LIABILITIES:			
Amounts falling due within one year	(10)	<u>(59,291)</u>	<u>(15,132)</u>
		42,296	49,869
NET CURRENT ASSETS		<u><u>43,966</u></u>	<u><u>53,088</u></u>
ACCUMULATED FUNDS			
Restricted	(11)	24,774	37,520
Unrestricted	(11)	<u>19,192</u>	<u>15,568</u>
		<u><u>43,966</u></u>	<u><u>53,088</u></u>

Approved and signed on behalf of the Trustees Management Committee

Chair
R Walker

Treasurer
C Packham

Date: 28th April 2022

The notes on pages 9 to 15 form part of these accounts.

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30 SEPTEMBER 2021

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

	2021 £	2020 £
Net movement in funds	(9,122)	19,734
Add back depreciation	1,549	1,545
Deduct investment income	(132)	(113)
Decrease/(increase) in debtors	6,913	(9,665)
Increase/(decrease) in creditors	44,159	(10,928)
Net cash used in operating activities	<u>43,367</u>	<u>573</u>
Cash flows from investment activities:		
Interest	132	113
Purchase of Fixed Assets	-	(3,465)
Net cash provided by investing activities	<u>132</u>	<u>(3,352)</u>
Increase/(decrease) in cash and cash equivalents during the year	43,499	(2,779)
Cash and cash equivalents brought forward	49,666	52,445
Cash and cash equivalents carried forward	<u><u>93,165</u></u>	<u><u>49,666</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

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 were 7 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 2021

(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.

WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

2 DONATIONS & LEGACIES	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Donations	3,471	-	3,471
Mr Greenaway	380	-	380
	<u>3,851</u>	<u>-</u>	<u>3,851</u>

Previous Year	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>

3 INCOME FROM CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<i>Grants:</i>			
Big Lottery - Awards for All	-	10,000	10,000
(Less deferred to 2022)	-	(10,000)	(10,000)
GMP	-	820	820
Young Manchester	-	43,010	43,010
(Less deferred to 2022)	-	(20,500)	(20,500)
BBC Children In Need	-	45,483	45,483
(Less deferred to 2022)	-	(10,703)	(10,703)
NHS	-	4,700	4,700
	<u>-</u>	<u>62,810</u>	<u>62,810</u>

Previous Year	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	-	44,761	44,761
(Less deferred to 2021)	-	(4,800)	(4,800)
Arawak	-	5,000	5,000
Gift Aid	656	-	656
	<u>656</u>	<u>118,224</u>	<u>118,880</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

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EXPENDITURE ON CHARITABLE ACTIVITIES

	CIN £	Other Activities £	Total 2021 £	Total 2020
Employment Costs	27,715	21,441	49,156	67,153
Pensions	2,030	1,569	3,599	2,356
Workshops & Freelance Fees	-	5,104	5,104	3,960
Training	-	-	-	588
Licenses	-	206	206	114
Trips, Activities & Materials	1,150	6,846	7,996	18,056
Minor Equipment	-	-	-	348
Consultancy	1,592	145	1,737	1,881
Support Costs	4,255	3,142	7,397	6733
Governance Costs	-	720	720	720
	<u>36,742</u>	<u>39,173</u>	<u>75,915</u>	<u>101,909</u>

	2021 £	2020
Restricted funds	75,556	97,832
Unrestricted funds	359	4,077
	<u>75,915</u>	<u>101,909</u>

5 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

	General Support £	Governance £	2021 Total £	2020 Total
<i>Basis of Apportionment</i>				
Rent	3,938	-	3,938	3,462
Telephone & Broadband	636	-	636	573
Repairs & Cleaning	-	-	-	77
Insurance	452	-	452	240
Admin & DBS Costs	12	-	12	52
Depreciation	1,549	-	1,549	1,545
Payroll Costs	738	-	738	730
Accountancy	-	720	720	720
Bank Charges	72	-	72	54
	<u>7,397</u>	<u>720</u>	<u>8,117</u>	<u>7,453</u>

6 STAFF COSTS

	2021 £	2020 £
Wages and Salaries	47,647	66,525
Employers National Insurance	1,509	628
Pension Costs	3,599	2,356
	<u>52,755</u>	<u>69,509</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 £34,421 (2020: £33,207). 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 2021

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	Short		Equipment	Fixtures & Fittings	Total
	Computer Equipment	Leasehold Improvements			
COST	£	£	£	£	£
As at 1st October 2020	6,160	13,120	15,255	1,818	36,353
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30th September 2021	<u>6,160</u>	<u>13,120</u>	<u>15,255</u>	<u>1,818</u>	<u>36,353</u>
DEPRECIATION					
As at 1st October 2020	3,715	13,120	14,481	1,818	33,134
Charge for year	1,291	-	258	-	1,549
Disposals	-	-	-	-	-
As at 30th September 2021	<u>5,006</u>	<u>13,120</u>	<u>14,739</u>	<u>1,818</u>	<u>34,683</u>
NET BOOK VALUE					
As at 30th September 2021	<u>1,154</u>	<u>-</u>	<u>516</u>	<u>-</u>	<u>1,670</u>
As at 30th September 2020	<u>2,445</u>	<u>-</u>	<u>774</u>	<u>-</u>	<u>3,219</u>

9 DEBTORS	2021	2020
	£	£
Other Debtors	2,411	8,500
Prepayments	6,011	6,835
	<u>8,422</u>	<u>15,335</u>

Other than the below, all debtors and prepayments related to unrestricted funds both in 2021 and 2020.

In 2020 & 2021 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	2021	2020
	£	£
Accruals	18,088	10,332
Deferred Income	41,203	4,800
	<u>59,291</u>	<u>15,132</u>

Apart from the below all accruals related to unrestricted funds in 2021 & 2020.

	2021	2020
Young Manchester	194	5,328
Children In Need	472	2,136
	<u>666</u>	<u>7,464</u>

Deferred Income	
Balance as at 1st October 2020	4,800
Amount released to income earned from activities	(4,800)
Amount deferred in year	41,203
Balance at 30th September 2021	<u>41,203</u>

Deferred income is comprised of the following grants.

Children In Need	10,703
Awards For All	10,000
Young Manchester	20,500
	<u>41,203</u>

WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

11 MOVEMENT IN FUNDS OF THE CHARITY

	Balance 01-Oct 2020	Incoming	Transfers	Outgoing	Balance 30-Sep 2021
	£	£	£	£	£
Restricted Funds:					
MCC Playscheme	2,149	-	-	(2,149)	-
Young Manchester	11,164	22,510	-	(26,225)	7,449
NHS	-	4,700	-	(3,194)	1,506
GMP	-	820	-	-	820
MCC - Youth Round 4	1,252	-	-	-	1,252
MCC - Playscheme	2,000	-	-	(1,738)	262
Manley Park Church	600	-	-	(600)	-
Big Lottery Awards for All	87	-	-	(87)	-
We Love Manchester	1,817	-	-	(1,817)	-
Manchester Wellbeing Fund	475	-	-	(475)	-
MCC - NIF	291	-	-	(291)	-
Arawak	6,857	-	-	(2,238)	4,619
BBC Children In Need	10,828	34,780	-	(36,742)	8,866
	37,520	62,810	-	(75,556)	24,774
Unrestricted Funds:					
General	15,568	3,983	-	(359)	19,192
	15,568	3,983	-	(359)	19,192
	53,088	66,793	-	(75,915)	43,966

Previous Year

	Balance 01-Oct 2019	Incoming	Transfers	Outgoing	Balance 30-Sep 2020
	£	£	£	£	£
Restricted Funds:					
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
Unrestricted Funds:					
General	16,226	3,419	-	(4,077)	15,568
	33,354	121,643	-	(101,909)	53,088

Name of Restricted Funds:

MCC Playscheme
Young Manchester

NHS
GMP
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 £815
towards health & wellbeing activities
towards fitness equipment
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 £339

the free reserves after allowing for all designated funds

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total
	£	£	£
Fixed assets	516	1,154	1,670
Cash at bank and in hand	33,452	59,713	93,165
Other net current assets/(liabilities)	(14,776)	(36,093)	(50,869)
Total	19,192	24,774	43,966

Previous year 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
Total	15,568	37,520	53,088

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.