

**WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**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 2022**

The trustees present their annual report and financial statements of the charity for the year ended 30<sup>th</sup> September 2022. 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 0BG

### **Independent Examiners**

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick, Manchester

M11 3TQ

### **Bankers**

Unity Trust Bank

Nine Brindley Place

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**

Our activities and numbers have returned to pre-Covid provision, with the exception of the girls night. We have a focus on health and wellbeing, running Thai boxing, fitness, cooking, art activities as well as trips and the holiday playschemes.

Covid restrictions meant that the young people could not complete their Duke of Edinburgh award. Several participants have now moved on and a new team has been recruited and a new staff leader is being trained.

We have a new cohort of young people, with an average of 60 males and 20 females attending each month. It continues to be difficult to attract secondary school aged young women and girls.

The school holiday playschemes continue to prove popular, drawing a balance of half/half male to female of the 6-12 year old group, around two thirds of whom are of Pakistani origin and live in Whalley Range. The 4 week summer 22 scheme had 84 children registered.

#### Celebrate

We are a key partner in the festival and were involved in running , obtaining funding and volunteers and planning the return to the festival day in Manley Park in June, 25 years since our first festival. Our staff and young people assist on the festival day, and provide a Thai boxing display on the main stage

#### Staffing

Our core team continues and we have recruited two extra sessional youth work staff one as lead youth worker, who have both been involved with us as volunteers. The staff team and young people attending reflect the diversity of our local community.

We provide on going training, such as First Aid, Food Hygiene, Safeguarding, and Youth Work levels 2 and 3.

We encourage young people to volunteer and provide certification for hours completed

The project has felt the lack of administrative support, especially in relation to monitoring.

#### Funding

Funding has been primarily from an additional Covid recovery grants from Children in Need ( to April'23) and Young Manchester/ now Manchester City Council (to March 23).

Playschemes and Celebrate received funding from Awards for All, plus other small grants from Manchester City Council.

Many funding applications were unsuccessful, on the basis they were good but oversubscribed, particularly in our area.

## WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION

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.

### **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.

### **Financial review**

The Association had total income of £133,115 (2021: £66,793) during the year and expenditure of £104,358 (2021: £75,915). The net movement in funds was an overall surplus of £28,757 (2021 a deficit of £9,122).

### **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 2022 was £33,295 (2021: £19,192) of which £33,037 (2021: £18,676) 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**

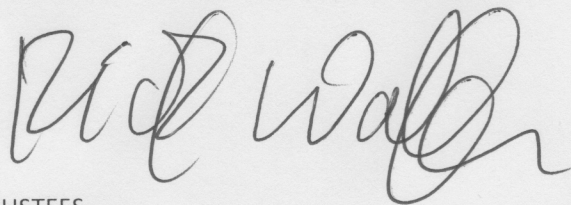
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 14<sup>th</sup> March 2023 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 30<sup>th</sup> September 2022 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: 14<sup>th</sup> March 2023

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**  
(including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 30.9.22 Total Funds £	Year Ended 30.9.21 Total Funds £
<b>INCOME FROM:</b>					
Donations & Legacies	(2)	5,448	-	5,448	3,851
Charitable Income	(3)	4,953	122,557	127,510	62,810
Bank Interest		157	-	157	132
<b>TOTAL</b>		<u>10,558</u>	<u>122,557</u>	<u>133,115</u>	<u>66,793</u>
<b>EXPENDITURE ON:</b>					
<b>Charitable Activities</b>	(4)	<u>(1,074)</u>	<u>(103,284)</u>	<u>(104,358)</u>	<u>(75,915)</u>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR</b>					
		9,484	19,273	28,757	(9,122)
<b>TRANSFER BETWEEN FUNDS</b>					
	(11)	4,619	(4,619)	-	-
<b>RECONCILIATION OF FUNDS</b>					
Total Funds Brought Forward		19,192	24,774	43,966	33,354
Total Funds Carried Forward	(11)	<u>33,295</u>	<u>39,428</u>	<u>72,723</u>	<u>24,232</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.

WHALLEY RANGE YOUTH OPPORTUNITY ASSOCIATION

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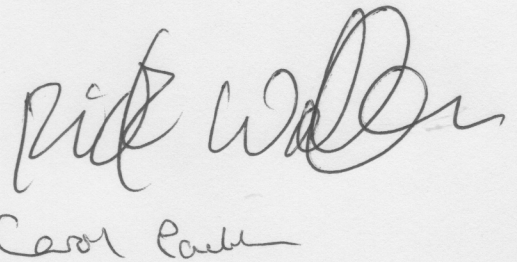
BALANCE SHEET AS AT 30 SEPTEMBER 2022

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	(8)	1,018	1,670
<b>CURRENT ASSETS</b>			
Debtors	(9)	7,936	8,422
Cash at Bank and in Hand		<u>85,816</u>	<u>93,165</u>
		93,752	101,587
<b>LIABILITIES:</b>			
Amounts falling due within one year	(10)	<u>(22,047)</u>	<u>(59,291)</u>
		71,705	42,296
<b>NET CURRENT ASSETS</b>		<u>72,723</u>	<u>43,966</u>
<b>ACCUMULATED FUNDS</b>			
Restricted	(11)	39,428	24,774
Unrestricted	(11)	<u>33,295</u>	<u>19,192</u>
		<u>72,723</u>	<u>43,966</u>

Approved and signed on behalf of the Trustees Management Committee

Chair  
R Walker

Treasurer  
C Packham



Date: 14th March 2023

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

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30 SEPTEMBER 2022

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

	2022 £	2021 £
Net movement in funds	28,757	(9,122)
Add back depreciation	1,792	1,549
Deduct investment income	(157)	(132)
Decrease/(increase) in debtors	486	6,913
Increase/(decrease) in creditors	(37,244)	44,159
<b>Net cash used in operating activities</b>	<u>(6,366)</u>	<u>43,367</u>
<b>Cash flows from investment activities:</b>		
Interest	157	132
Purchase of Fixed Assets	(1,140)	-
<b>Net cash provided by investing activities</b>	<u>(983)</u>	<u>132</u>
Increase/(decrease) in cash and cash equivalents during the year	(7,349)	43,499
Cash and cash equivalents brought forward	93,165	49,666
<b>Cash and cash equivalents carried forward</b>	<u><u>85,816</u></u>	<u><u>93,165</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 10 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 or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

<b>2 DONATIONS &amp; LEGACIES</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>
Donations	3,898	-	3,898
Mr Greenaway	600	-	600
Ms Packham	950	-	950
	<u>5,448</u>	<u>-</u>	<u>5,448</u>

<b>Previous Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
Donations	3,471	-	3,471
Mr Greenaway	380	-	380
	<u>3,851</u>	<u>-</u>	<u>3,851</u>

<b>3 INCOME FROM CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>
<i>Grants:</i>			
Big Lottery - Awards for All	-	10,000	10,000
MCC Playscheme	-	15,402	15,402
Young Manchester	-	31,332	31,332
MCC Arts	-	2,000	2,000
MCC	-	1,910	1,910
Big Lottery Awards for All - Celebrate	-	9,377	9,377
BBC Children In Need	-	32,110	32,110
BBC Children In Need Grant 2	-	40,852	40,852
(less deferred to 2023)	-	(20,426)	(20,426)
Gift Aid	1,895	-	1,895
Events & Premises Hire	3,058	-	3,058
	<u>4,953</u>	<u>122,557</u>	<u>127,510</u>

<b>Previous Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>
<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>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

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EXPENDITURE ON CHARITABLE ACTIVITIES	CIN	Other Activities	Total 2022	Total 2021
	£	£	£	£
Employment Costs	40,048	20,686	60,734	49,156
Pensions	3,715	-322	3,393	3,599
Workshops & Freelance Fees	810	2,803	3,613	5,104
Licenses	-	114	114	206
Trips, Activities & Materials	2,061	19,694	21,755	7,996
Minor IT & Software	-	107	107	-
Consultancy	-	3,458	3,458	1,737
Support Costs	2,528	7,936	10,464	7,397
Governance Costs	-	720	720	720
	<u>49,162</u>	<u>55,196</u>	<u>104,358</u>	<u>75,915</u>

	2022	2021
	£	£
Restricted funds	103,284	75,556
Unrestricted funds	1,074	359
	<u>104,358</u>	<u>75,915</u>

5 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

Basis of Apportionment	General Support	Governance	2022 Total	2021 Total
	£	£	£	£
Rent <i>Facilities Used</i>	4,950	-	4,950	3,938
Telephone & Broadband <i>Facilities Used</i>	522	-	522	636
Insurance <i>Facilities Used</i>	1,799	-	1,799	452
Printing, Postage & Stationery <i>Facilities Used</i>	660	-	660	-
Admin & DBS Costs <i>Facilities Used</i>	-	-	-	12
Depreciation <i>Facilities Used</i>	1,792	-	1,792	1,549
Payroll Costs <i>Facilities Used</i>	669	-	669	738
Accountancy <i>Facilities Used</i>	-	720	720	720
Bank Charges <i>Facilities Used</i>	72	-	72	72
	<u>10,464</u>	<u>720</u>	<u>11,184</u>	<u>8,117</u>

6 STAFF COSTS

	2022	2021
	£	£
Wages and Salaries	60,734	48,528
Employers National Insurance	-	628
Pension Costs	3,393	3,599
	<u>64,127</u>	<u>52,755</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 £39,432 (2021: £34,421). 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 2022

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 &	Total
	Equipment	Leasehold		Fittings	
	£	Improvements	£	£	£
<b>COST</b>					
As at 1st October 2021	6,160	13,120	15,255	1,818	36,353
Additions	1,140	-	-	-	1,140.00
Disposals	-	-	-	-	-
As at 30th September 2022	<u>7,300</u>	<u>13,120</u>	<u>15,255</u>	<u>1,818</u>	<u>37,493</u>
<b>DEPRECIATION</b>					
As at 1st October 2021	5,006	13,120	14,739	1,818	34,683
Charge for year	1,534	-	258	-	1,792
Disposals	-	-	-	-	-
As at 30th September 2022	<u>6,540</u>	<u>13,120</u>	<u>14,997</u>	<u>1,818</u>	<u>36,475</u>
<b>NET BOOK VALUE</b>					
As at 30th September 2022	<u>760</u>	<u>-</u>	<u>258</u>	<u>-</u>	<u>1,018</u>
As at 30th September 2021	<u>1,154</u>	<u>-</u>	<u>516</u>	<u>-</u>	<u>1,670</u>

9 DEBTORS	2022	2021
	£	£
Other Debtors	1,925	2,411
Prepayments	6,011	6,011
	<u>7,936</u>	<u>8,422</u>

Other than the below, all debtors and prepayments related to unrestricted funds both in 2022 and 2021.

In 2022 & 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	2022	2021
	£	£
Accruals	1,621	18,088
Deferred Income	20,426	41,203
	<u>22,047</u>	<u>59,291</u>

Apart from the below all accruals related to unrestricted funds in 2022 & 2021.

	2022	2021
Young Manchester	-	194
Children In Need	-	472
	<u>-</u>	<u>666</u>
<b>Deferred Income</b>		
Balance as at 1st October 2021	41,203	
Amount released to income earned from activities	(41,203)	
Amount deferred in year	<u>20,426</u>	
Balance at 30th September 2022	<u>20,426</u>	

Deferred income is comprised of the following grants.

Children In Need	<u>20,426</u>
	<u>20,426</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

11 MOVEMENT IN FUNDS OF THE CHARITY	Balance 01-Oct 2021	Incoming	Transfers	Outgoing	Balance 30-Sep 2022
	£	£	£	£	£
<b>Restricted Funds:</b>					
MCC Playscheme	-	15,402	-	(13,632)	1,770
Young Manchester	7,449	31,332	-	(14,771)	24,010
NHS	1,506	-	-	(1,506)	-
GMP	820	-	-	(820)	-
Big Lottery Awards for All	-	10,000	-	(9,855)	145
MCC - Youth Round 4	1,252	-	-	-	1,252
MCC - Playscheme	262	-	-	(262)	-
MCC - Arts	-	2,000	-	(2,000)	-
MCC	-	1,910	-	(1,899)	11
Big Lottery Awards for All - Celebrate	-	9,377	-	(9,377)	-
Arawak	4,619	-	(4,619)	-	-
BBC Children In Need	8,866	32,110	-	(40,976)	-
BBC Children In Need 2	-	20,426	-	(8,186)	12,240
	24,774	122,557	(4,619)	(103,284)	39,428
<b>Unrestricted Funds:</b>					
General	19,192	10,558	4,619	(1,074)	33,295
	19,192	10,558	4,619	(1,074)	33,295
	43,966	133,115	-	(104,358)	72,723

Arawak transfer of funds is due to an underallocation in previous years.

Previous Year	Balance 01-Oct 2020	Incoming	Transfers	Outgoing	Balance 30-Sep 2021
	£	£	£	£	£
<b>Restricted Funds:</b>					
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
<b>Unrestricted Funds:</b>					
General	15,568	3,983	-	(359)	19,192
	53,088	66,793	-	(75,915)	43,966

**Name of Restricted Funds:**  
MCC Playscheme  
Young Manchester  
NHS  
GMP  
Big Lottery Awards for All  
MCC - Youth Round 4  
MCC Arts  
Big Lottery Awards for All - Celebrate  
Manchester Wellbeing Fund  
MCC - NIF  
Arawak  
BBC Children In Need  
BBC Children In Need 2  
**Name of unrestricted Funds:**  
General

**Description, nature and purpose of the fund**  
towards holiday playscheme costs  
towards activities for young people  
towards health & wellbeing activities  
towards fitness equipment  
towards festival & workshops  
towards youth activities  
towards art project  
towards Celebrate  
towards Celebrate  
towards playscheme costs  
towards the girl's group  
towards childrens activities  
towards childrens activities, balance includes future depreciation  
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 £	2022 Total £
Fixed assets	258	760	1,018
Cash at bank and in hand	32,498	53,318	85,816
Other net current assets/(liabilities)	539	(14,650)	(14,111)
<b>Total</b>	<u>33,295</u>	<u>39,428</u>	<u>72,723</u>

Previous year 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)
<b>Total</b>	<u>19,192</u>	<u>24,774</u>	<u>43,966</u>

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.