

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

REGISTERED CHARITY NO. 512666

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

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WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

Report of the trustees for the year ended 30th September 2024

The trustees present their annual report and financial statements of the charity for the year ended 30th September 2024. 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 Opportunities 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 and 22nd October 2024).

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

K. Sharma (30th Jan.2024 -24th Sept.2024)

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 Brindley Place

4 Oozels Square

Birmingham

B1 2HB

Ecology Building Society

Ellis House

7 Belton Road

Silsden, Keighley

West Yorks. BD20 0EE

The Cooperative Bank plc

PO BOX 250 Delf House

Skelmersdale

Lancashire

WN8 6WT

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

Santander UK plc
2 Triton Square
Regent Place
London
NW1 3AN

Objectives and activities

The purpose of the Association is:

a) to help and informally educate, children and young people to develop their physical, mental and emotional capacities, that they may act as aware, empowered individuals, members of our community, and active citizens in wider society, and that their conditions of life may be improved.

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

Youth Provision

The Whiz project works with young people aged 11-19, and has a focus on health and wellbeing, running Thai boxing (Tuesday and Thursday), fitness, cooking, and art activities, such as our successful external mural project (Wednesdays) as well as trips and the Duke of Edinburgh Award.

The workers are also available for one-to-one support, advice and assistance (e.g. in relation to benefits, job applications, health) prior to group sessions.

We have increased our attendance from the previous year, some months having doubled, (to an average of 200 per month) but from October 2023 there were no young women attending. This coincided with the departure of our female worker. It continues to be difficult to attract secondary school aged young women and girls.

The Duke of Edinburgh Award has continued to be popular with the young men. Nine of the 12 young people partaking in the Bronze Award, have completed three elements of the Award with us; Physical, Skill and Volunteering. The reduced staffing and young people's involvement with exams made it difficult to arrange a residential for them to complete their award.

Playschemes

The JNR8 school holiday playschemes continue to prove popular, drawing a 50:50 balance male to female in the 6–12 year-old group, around two thirds of whom are of Pakistani origin and live in Whalley Range. We ran a Xmas holiday playscheme for the first time in December 2023, registering 54 children.

Restrictions placed on us by MCRactive (applying DfE criteria that 85% of our 30 funded places had to be receiving free school meals(FSM)).

This meant we could not operate an 'open access' provision as we always have done. Less than 50% of our cohort receive FSM. Workers have been having to ask families

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

whether they receive benefits, which many families do not want to disclose, and many do not claim. This means many of our regular children, although experiencing poverty were not able to access the provision.

We carry out a range of non-sport related activities, e.g. arts, cookery, craft, theatre, and trips.

Celebrate

We are a key partner in the annual community festival and were involved in co-running, and part funding the 27th festival. This year the theme was 'crossing oceans'.

The festival aims to unite all sections of the community in a day of fun and creativity, as well as offering an opportunity for young people to volunteer, develop skills and get involved in their community. Their roles include promotion work, supporting and delivering workshops, event management and co-ordination and working on information stalls.

Our staff volunteers and young people also provide a Thai boxing display on the main stage.

Funding

This year has seen a concerning reduction in funding. We have had numerous unsuccessful funding applications, grants are more often oversubscribed, or we are not meeting the criteria, as our ward is not being given a high priority.

Funding has been primarily from Manchester City Council, for the Whiz project, and JNR8 playschemes. Our grant for WHIZ being extended to March 2025, with £42,600 awarded for 2024 – 25.

We had a substantial increase in donations.

We continue to receive regular gift aided donations from local businesses and traders.

Staffing

Our core team continues however with the overall reduction in income, it has been necessary to reduce staff hours from June 2024, which in turn meant that it was difficult to expand provision. In addition, one of our longest serving sessional staff was off for a considerable period due to serious ill health.

The playscheme sessional staff are primarily local mothers and volunteers with one male worker who had previously been a WHIZ volunteer, working on the playscheme whilst undertaking a degree in Early Childhood Studies.

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.

We continue to share the JNR8 building, primarily with Whalley Range Community Forum.

Our on-going management committee are all local people. We were appreciative of one of the youth work volunteers joining the committee and acting as a young person's representative for a year from September 2023 until be moved out of the area.

The Association held a Special General meeting in September 2024, to remove inconsistencies, update and amend the Constitution, making it more in line with our current activities and the requirements of our community, and enable broader funding bids.

Plans for future periods

The girls and young women's group will be re-established and general support for young women, hopefully with the appointment of a female worker.

We will aim to undertake a more diverse range of activities through the Whiz project carried out across the nights, reducing the emphasis on exercise and combat sports. We will seek to obtain funding for the reinstatement of The Duke of Edinburgh Award.

Financial review

The Association had total income of £83,305 (2023: £99,249) during the year and expenditure of £92,508 (2023: £114,097). The net movement in funds was a deficit of £9,203 (2023: deficit £14,848).

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 2024 was £17,870 of which all 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.

Trustees' responsibilities in relation to the financial statements

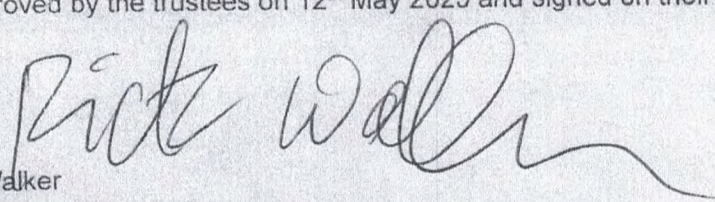
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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 12th May 2025 and signed on their behalf by:


R Walker
CHAIR of TRUSTEES

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

I report on the accounts of the charity, for the Year Ended 30th September 2024 which are set out on pages 7 to 16.

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: EL Anderson.....

EL Anderson MA FCA CTA
Date: 12th May 2025

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024
(including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 30.09.24 Total Funds £	Year Ended 30.09.23 Total Funds £
INCOME FROM:					
Donations & Legacies	(2)	22,629	-	22,629	4,796
Charitable Income	(3)	-	60,101	60,101	94,242
Bank Interest		575	-	575	211
TOTAL		23,204	60,101	83,305	99,249
EXPENDITURE ON:					
Charitable Activities	(4)	(28,214)	(64,294)	(92,508)	(114,097)
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR		(5,010)	(4,193)	(9,203)	(14,848)
TRANSFERS BETWEEN FUNDS	(11)	-	-	-	-
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		22,880	34,995	57,875	72,723
Total Funds Carried Forward	(11)	<u>17,870</u>	<u>30,802</u>	<u>48,672</u>	<u>57,875</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 10 to 16 form part of these accounts.

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

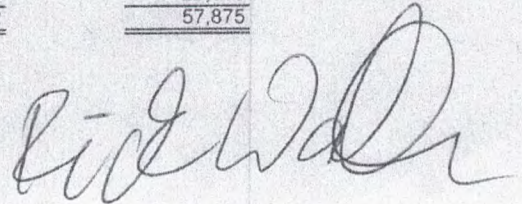
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BALANCE SHEET AS AT 30 SEPTEMBER 2024

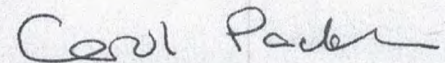
	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets	(8)		880
		250	
CURRENT ASSETS			
Debtors	(9)	7,029	6,730
Cash at Bank and in Hand		<u>42,900</u>	<u>52,920</u>
		49,929	59,650
LIABILITIES:			
Amounts falling due within one year	(10)	<u>(1,507)</u>	<u>(2,655)</u>
		48,422	56,995
NET CURRENT ASSETS		<u><u>48,672</u></u>	<u><u>57,875</u></u>
ACCUMULATED FUNDS			
Restricted	(11)	30,802	34,995
Unrestricted	(11)	<u>17,870</u>	<u>22,880</u>
		<u><u>48,672</u></u>	<u><u>57,875</u></u>

Approved and signed on behalf of the Trustees Management Committee

Chair
R Walker



Treasurer
C Packham



Date: 12th May 2025

The notes on pages 10 to 16 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30 SEPTEMBER 2024

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

	2024 £	2023 £
Net movement in funds	(9,203)	(14,848)
Add back depreciation	630	888
Deduct investment income	(575)	(211)
Decrease/(increase) in debtors	(299)	1,206
Increase/(decrease) in creditors	(1,148)	(19,392)
Net cash used in operating activities	<u>(10,595)</u>	<u>(32,357)</u>
Cash flows from investment activities:		
Interest	575	211
Purchase of Fixed Assets	-	(750)
Net cash provided by investing activities	<u>575</u>	<u>(539)</u>
Increase/(decrease) in cash and cash equivalents during the year	(10,020)	(32,896)
Cash and cash equivalents brought forward	52,920	85,816
Cash and cash equivalents carried forward	<u><u>42,900</u></u>	<u><u>52,920</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 5 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 2024

(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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

2 DONATIONS & LEGACIES	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Donations	17,597	-	17,597
Gift Aid	5,032	-	5,032
	<u>22,629</u>	<u>-</u>	<u>22,629</u>

Previous Year	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Donations	4,796	-	4,796
	<u>4,796</u>	<u>-</u>	<u>4,796</u>

3 INCOME FROM CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<i>Grants:</i>			
MCC Young Mind	-	41,450	41,450
Ngage	-	1,000	1,000
MCRactive	-	16,051	16,051
We Love MCR	-	1,000	1,000
NIF	-	600	600
	<u>-</u>	<u>60,101</u>	<u>60,101</u>

Previous Year	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<i>Grants:</i>			
MCC	-	60,000	60,000
BBC Children In Need Grant 2	-	20,926	20,926
MCRactive	-	13,316	13,316
We Love MCR	-	1,000	1,000
(less deferred to 2024)	-	(1,000)	(1,000)
	<u>-</u>	<u>94,242</u>	<u>94,242</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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EXPENDITURE ON CHARITABLE ACTIVITIES	Other Activities £	Total 2024 £	Total 2023
Employment Costs	58,307	58,307	81,389
Pensions	2,050	2,050	2,580
Workshops & Freelance Fees	7,460	7,460	4,996
Licenses	19	19	114
Trips, Activities & Materials	12,378	12,378	12,043
Printing, Postage and Stationery	82	82	-
Refreshment	1,536	1,536	-
Telephone	5	5	-
Sundries	321	321	-
Consultancy	-	-	1,701
Support Costs	9,606	9,606	10,542
Governance Costs	744	744	732
	<u>92,508</u>	<u>92,508</u>	<u>114,097</u>

	2024 £	2023
Restricted funds	64,294	98,675
Unrestricted funds	<u>28,214</u>	<u>15,422</u>
	<u>92,508</u>	<u>114,097</u>

5 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

<i>Basis of Apportionment</i>		General Support £	Governance £	2024 Total £	2023 Total
Rent	<i>Facilities Used</i>	5,826	-	5,826	5,544
Telephone & Broadband	<i>Facilities Used</i>	624	-	624	502
Insurance	<i>Facilities Used</i>	749	-	749	902
Equipment rental	<i>Facilities Used</i>	403	-	403	-
Admin & DBS Costs	<i>Facilities Used</i>	359	-	359	1,843
Staff Training	<i>Facilities Used</i>	400	-	400	-
Depreciation	<i>Facilities Used</i>	630	-	630	888
Payroll Costs	<i>Facilities Used</i>	543	-	543	791
Accountancy	<i>Facilities Used</i>	-	744	744	732
Bank Charges	<i>Facilities Used</i>	72	-	72	72
		<u>9,606</u>	<u>744</u>	<u>10,350</u>	<u>11,274</u>

6 STAFF COSTS

	2024 £	2023 £
Wages and Salaries	57,732	80,339
Employers National Insurance	575	1,050
Pension Costs	2,050	2,580
	<u>60,357</u>	<u>83,969</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 £38,185 (2023: £41,518). No employee has benefits in excess of £60,000. Trustees did not receive any remuneration.

During the year there was 2 full time and 1 part time employees.

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

	2024	2023
Services	<u>3</u>	<u>5</u>
	<u>3</u>	<u>5</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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	£	£	£
COST					
As at 1st October 2023	8,050	13,120	15,255	1,818	38,243
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30th September 2024	8,050	13,120	15,255	1,818	38,243
DEPRECIATION					
As at 1st October 2023	7,170	13,120	15,255	1,818	37,363
Charge for year	630	-	-	-	630
Disposals	-	-	-	-	-
As at 30th September 2024	7,800	13,120	15,255	1,818	37,993
NET BOOK VALUE					
As at 30th September 2024	250	-	-	-	250
As at 30th September 2023	880	-	-	-	880

9 DEBTORS	2024	2023
	£	£
Other Debtors	105	135
Accrued income	5,033	-
Prepayments	1,891	6,595
	7,029	6,730

Other than the below, all debtors and prepayments related to unrestricted funds both in 2024 and 2023.

	£	£
MCC	1,024	70
MCR Active	95	-
Young Manchester	-	5,776
	1,119	5,846

10 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Accruals	1,507	1,655
Deferred Income	-	1,000
	1,507	2,655

DEFERRED INCOME

Balance as at 1st October 2023	1,000
Amount released to income earned from activities	(1,000)
Amount deferred in year	-
Balance at 30th September 2024	-

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

11 MOVEMENT IN FUNDS OF THE CHARITY	Balance 01-Oct 2023	Incoming	Transfers	Outgoing	Balance 30-Sep 2024
	£	£	£	£	£
Restricted Funds:					
MCC Playscheme	1,770	-	-	-	1,770
We Love MCR	-	1,000	-	-	1,000
Ngage	-	1,000	-	(1,000)	-
NIF	-	600	-	-	600
MCC	32,995	41,450	-	(47,233)	27,212
MCRactive	230	16,051	-	(16,061)	220
	<u>34,995</u>	<u>60,101</u>	<u>-</u>	<u>(64,294)</u>	<u>30,802</u>
Unrestricted Funds:					
General	22,880	23,204	-	(28,214)	17,870
	<u>22,880</u>	<u>23,204</u>	<u>-</u>	<u>(28,214)</u>	<u>17,870</u>
	<u>57,875</u>	<u>83,305</u>	<u>-</u>	<u>(92,508)</u>	<u>48,672</u>

Previous Year	Balance 01-Oct 2022	Incoming	Transfers	Outgoing	Balance 30-Sep 2023
	£	£	£	£	£
Restricted Funds:					
MCC Playscheme	1,770	-	-	-	1,770
Young Manchester	24,010	-	-	(24,010)	-
Big Lottery Awards for All	145	-	-	(145)	-
MCC - Youth Round 4	1,252	-	-	(1,252)	-
MCC	11	60,000	-	(27,016)	32,995
BBC Children In Need 2	12,240	20,926	-	(33,166)	-
MCRactive	-	13,316	-	(13,086)	230
	<u>39,428</u>	<u>94,242</u>	<u>-</u>	<u>(98,675)</u>	<u>34,995</u>
Unrestricted Funds:					
General	33,295	5,007	-	(15,422)	22,880
	<u>72,723</u>	<u>99,249</u>	<u>-</u>	<u>(114,097)</u>	<u>57,875</u>

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

Name of Restricted Funds:	Description, nature and purpose of the fund
MCC Playscheme	towards holiday playscheme costs
We Love MCR	towards youth activities
Ngage	towards youth activities
MCC	towards youth activities
MCRactive	towards youth activities
NIF	towards Thai boxing equipment and participation costs
Name of unrestricted Funds:	
General	the free reserves after allowing for all designated funds

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Fixed assets	-	250	250
Cash at bank and in hand	13,467	29,433	42,900
Other net current assets/(liabilities)	4,403	1,119	5,522
Total	<u>17,870</u>	<u>30,802</u>	<u>48,672</u>

Previous year analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Fixed assets	-	880	880
Cash at bank and in hand	23,314	29,606	52,920
Other net current assets/(liabilities)	(434)	4,509	4,075
Total	<u>22,880</u>	<u>34,995</u>	<u>57,875</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.

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

REGISTERED CHARITY NO. 512666

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

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8	Balance Sheet
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WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

Report of the trustees for the year ended 30th September 2024

The trustees present their annual report and financial statements of the charity for the year ended 30th September 2024. 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 Opportunities 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 and 22nd October 2024).

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

K. Sharma (30th Jan.2024 -24th Sept.2024)

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

Ecology Building Society

Ellis House

7 Belton Road

Silsden, Keighley

West Yorks. BD20 0EE

The Cooperative Bank plc

PO BOX 250 Delf House

Skelmersdale

Lancashire

WN8 6WT

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

Santander UK plc
2 Triton Square
Regent Place
London
NW1 3AN

Objectives and activities

The purpose of the Association is:

a) to help and informally educate, children and young people to develop their physical, mental and emotional capacities, that they may act as aware, empowered individuals, members of our community, and active citizens in wider society, and that their conditions of life may be improved.

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

Youth Provision

The Whiz project works with young people aged 11-19, and has a focus on health and wellbeing, running Thai boxing (Tuesday and Thursday), fitness, cooking, and art activities, such as our successful external mural project (Wednesdays) as well as trips and the Duke of Edinburgh Award.

The workers are also available for one-to-one support, advice and assistance (e.g. in relation to benefits, job applications, health) prior to group sessions.

We have increased our attendance from the previous year, some months having doubled, (to an average of 200 per month) but from October 2023 there were no young women attending. This coincided with the departure of our female worker. It continues to be difficult to attract secondary school aged young women and girls.

The Duke of Edinburgh Award has continued to be popular with the young men. Nine of the 12 young people partaking in the Bronze Award, have completed three elements of the Award with us; Physical, Skill and Volunteering. The reduced staffing and young people's involvement with exams made it difficult to arrange a residential for them to complete their award.

Playschemes

The JNR8 school holiday playschemes continue to prove popular, drawing a 50:50 balance male to female in the 6–12 year-old group, around two thirds of whom are of Pakistani origin and live in Whalley Range. We ran a Xmas holiday playscheme for the first time in December 2023, registering 54 children.

Restrictions placed on us by MCRactive (applying DfE criteria that 85% of our 30 funded places had to be receiving free school meals(FSM)).

This meant we could not operate an 'open access' provision as we always have done. Less than 50% of our cohort receive FSM. Workers have been having to ask families

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

whether they receive benefits, which many families do not want to disclose, and many do not claim. This means many of our regular children, although experiencing poverty were not able to access the provision.

We carry out a range of non-sport related activities, e.g. arts, cookery, craft, theatre, and trips.

Celebrate

We are a key partner in the annual community festival and were involved in co-running, and part funding the 27th festival. This year the theme was 'crossing oceans'.

The festival aims to unite all sections of the community in a day of fun and creativity, as well as offering an opportunity for young people to volunteer, develop skills and get involved in their community. Their roles include promotion work, supporting and delivering workshops, event management and co-ordination and working on information stalls.

Our staff volunteers and young people also provide a Thai boxing display on the main stage.

Funding

This year has seen a concerning reduction in funding. We have had numerous unsuccessful funding applications, grants are more often oversubscribed, or we are not meeting the criteria, as our ward is not being given a high priority.

Funding has been primarily from Manchester City Council, for the Whiz project, and JNR8 playschemes. Our grant for WHIZ being extended to March 2025, with £42,600 awarded for 2024 – 25.

We had a substantial increase in donations.

We continue to receive regular gift aided donations from local businesses and traders.

Staffing

Our core team continues however with the overall reduction in income, it has been necessary to reduce staff hours from June 2024, which in turn meant that it was difficult to expand provision. In addition, one of our longest serving sessional staff was off for a considerable period due to serious ill health.

The playscheme sessional staff are primarily local mothers and volunteers with one male worker who had previously been a WHIZ volunteer, working on the playscheme whilst undertaking a degree in Early Childhood Studies.

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.

We continue to share the JNR8 building, primarily with Whalley Range Community Forum.

Our on-going management committee are all local people. We were appreciative of one of the youth work volunteers joining the committee and acting as a young person's representative for a year from September 2023 until be moved out of the area.

The Association held a Special General meeting in September 2024, to remove inconsistencies, update and amend the Constitution, making it more in line with our current activities and the requirements of our community, and enable broader funding bids.

Plans for future periods

The girls and young women's group will be re-established and general support for young women, hopefully with the appointment of a female worker.

We will aim to undertake a more diverse range of activities through the Whiz project carried out across the nights, reducing the emphasis on exercise and combat sports. We will seek to obtain funding for the reinstatement of The Duke of Edinburgh Award.

Financial review

The Association had total income of £83,305 (2023: £99,249) during the year and expenditure of £92,508 (2023: £114,097). The net movement in funds was a deficit of £9,203 (2023: deficit £14,848).

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 2024 was £17,870 of which all 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.

Trustees' responsibilities in relation to the financial statements

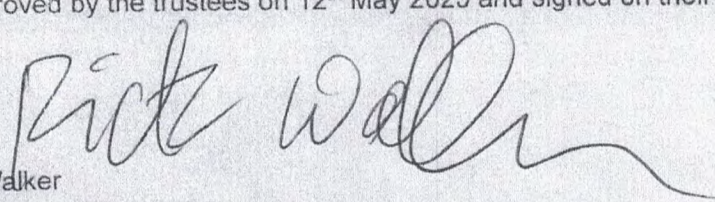
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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 12th May 2025 and signed on their behalf by:


R Walker
CHAIR of TRUSTEES

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

I report on the accounts of the charity, for the Year Ended 30th September 2024 which are set out on pages 7 to 16.

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: EL Anderson.....

EL Anderson MA FCA CTA
Date: 12th May 2025

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024
(including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 30.09.24 Total Funds £	Year Ended 30.09.23 Total Funds £
INCOME FROM:					
Donations & Legacies	(2)	22,629	-	22,629	4,796
Charitable Income	(3)	-	60,101	60,101	94,242
Bank Interest		575	-	575	211
TOTAL		23,204	60,101	83,305	99,249
EXPENDITURE ON:					
Charitable Activities	(4)	(28,214)	(64,294)	(92,508)	(114,097)
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR		(5,010)	(4,193)	(9,203)	(14,848)
TRANSFERS BETWEEN FUNDS	(11)	-	-	-	-
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		22,880	34,995	57,875	72,723
Total Funds Carried Forward	(11)	<u>17,870</u>	<u>30,802</u>	<u>48,672</u>	<u>57,875</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 10 to 16 form part of these accounts.

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

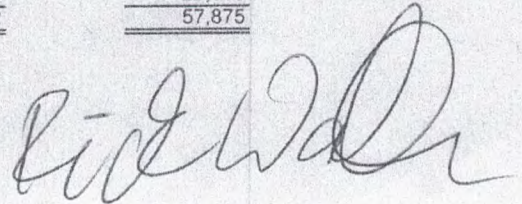
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BALANCE SHEET AS AT 30 SEPTEMBER 2024

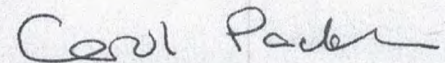
	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets	(8)		880
		250	
CURRENT ASSETS			
Debtors	(9)	7,029	6,730
Cash at Bank and in Hand		42,900	52,920
		<u>49,929</u>	<u>59,650</u>
LIABILITIES:			
Amounts falling due within one year	(10)	(1,507)	(2,655)
		48,422	56,995
NET CURRENT ASSETS		<u>48,672</u>	<u>57,875</u>
ACCUMULATED FUNDS			
Restricted	(11)	30,802	34,995
Unrestricted	(11)	17,870	22,880
		<u>48,672</u>	<u>57,875</u>

Approved and signed on behalf of the Trustees Management Committee

Chair
R Walker



Treasurer
C Packham



Date: 12th May 2025

The notes on pages 10 to 16 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30 SEPTEMBER 2024

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

	2024	2023
	£	£
Net movement in funds	(9,203)	(14,848)
Add back depreciation	630	888
Deduct investment income	(575)	(211)
Decrease/(increase) in debtors	(299)	1,206
Increase/(decrease) in creditors	(1,148)	(19,392)
Net cash used in operating activities	<u>(10,595)</u>	<u>(32,357)</u>
Cash flows from investment activities:		
Interest	575	211
Purchase of Fixed Assets	-	(750)
Net cash provided by investing activities	<u>575</u>	<u>(539)</u>
Increase/(decrease) in cash and cash equivalents during the year	(10,020)	(32,896)
Cash and cash equivalents brought forward	52,920	85,816
Cash and cash equivalents carried forward	<u><u>42,900</u></u>	<u><u>52,920</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 5 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 2024

(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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

2 DONATIONS & LEGACIES	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Donations	17,597	-	17,597
Gift Aid	5,032	-	5,032
	<u>22,629</u>	<u>-</u>	<u>22,629</u>

Previous Year	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Donations	4,796	-	4,796
	<u>4,796</u>	<u>-</u>	<u>4,796</u>

3 INCOME FROM CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<i>Grants:</i>			
MCC Young Mind	-	41,450	41,450
Ngage	-	1,000	1,000
MCRactive	-	16,051	16,051
We Love MCR	-	1,000	1,000
NIF	-	600	600
	<u>-</u>	<u>60,101</u>	<u>60,101</u>

Previous Year	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<i>Grants:</i>			
MCC	-	60,000	60,000
BBC Children In Need Grant 2	-	20,926	20,926
MCRactive	-	13,316	13,316
We Love MCR	-	1,000	1,000
(less deferred to 2024)	-	(1,000)	(1,000)
	<u>-</u>	<u>94,242</u>	<u>94,242</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

4

EXPENDITURE ON CHARITABLE ACTIVITIES	Other Activities £	Total 2024 £	Total 2023
Employment Costs	58,307	58,307	81,389
Pensions	2,050	2,050	2,580
Workshops & Freelance Fees	7,460	7,460	4,996
Licenses	19	19	114
Trips, Activities & Materials	12,378	12,378	12,043
Printing, Postage and Stationery	82	82	-
Refreshment	1,536	1,536	-
Telephone	5	5	-
Sundries	321	321	-
Consultancy	-	-	1,701
Support Costs	9,606	9,606	10,542
Governance Costs	744	744	732
	<u>92,508</u>	<u>92,508</u>	<u>114,097</u>

	2024 £	2023
Restricted funds	64,294	98,675
Unrestricted funds	<u>28,214</u>	<u>15,422</u>
	<u>92,508</u>	<u>114,097</u>

5 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

<i>Basis of Apportionment</i>		General Support £	Governance £	2024 Total £	2023 Total
Rent	<i>Facilities Used</i>	5,826	-	5,826	5,544
Telephone & Broadband	<i>Facilities Used</i>	624	-	624	502
Insurance	<i>Facilities Used</i>	749	-	749	902
Equipment rental	<i>Facilities Used</i>	403	-	403	-
Admin & DBS Costs	<i>Facilities Used</i>	359	-	359	1,843
Staff Training	<i>Facilities Used</i>	400	-	400	-
Depreciation	<i>Facilities Used</i>	630	-	630	888
Payroll Costs	<i>Facilities Used</i>	543	-	543	791
Accountancy	<i>Facilities Used</i>	-	744	744	732
Bank Charges	<i>Facilities Used</i>	72	-	72	72
		<u>9,606</u>	<u>744</u>	<u>10,350</u>	<u>11,274</u>

6 STAFF COSTS

	2024 £	2023 £
Wages and Salaries	57,732	80,339
Employers National Insurance	575	1,050
Pension Costs	2,050	2,580
	<u>60,357</u>	<u>83,969</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 £38,185 (2023: £41,518). No employee has benefits in excess of £60,000. Trustees did not receive any remuneration.

During the year there was 2 full time and 1 part time employees.

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

	2024	2023
Services	<u>3</u>	<u>5</u>
	<u>3</u>	<u>5</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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	£	£	£
COST					
As at 1st October 2023	8,050	13,120	15,255	1,818	38,243
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30th September 2024	8,050	13,120	15,255	1,818	38,243
DEPRECIATION					
As at 1st October 2023	7,170	13,120	15,255	1,818	37,363
Charge for year	630	-	-	-	630
Disposals	-	-	-	-	-
As at 30th September 2024	7,800	13,120	15,255	1,818	37,993
NET BOOK VALUE					
As at 30th September 2024	250	-	-	-	250
As at 30th September 2023	880	-	-	-	880

9 DEBTORS	2024	2023
	£	£
Other Debtors	105	135
Accrued income	5,033	-
Prepayments	1,891	6,595
	7,029	6,730

Other than the below, all debtors and prepayments related to unrestricted funds both in 2024 and 2023.

	£	£
MCC	1,024	70
MCR Active	95	-
Young Manchester	-	5,776
	1,119	5,846

10 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Accruals	1,507	1,655
Deferred Income	-	1,000
	1,507	2,655

DEFERRED INCOME

Balance as at 1st October 2023	1,000
Amount released to income earned from activities	(1,000)
Amount deferred in year	-
Balance at 30th September 2024	-

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

11 MOVEMENT IN FUNDS OF THE CHARITY	Balance 01-Oct 2023	Incoming	Transfers	Outgoing	Balance 30-Sep 2024
	£	£	£	£	£
Restricted Funds:					
MCC Playscheme	1,770	-	-	-	1,770
We Love MCR	-	1,000	-	-	1,000
Ngage	-	1,000	-	(1,000)	-
NIF	-	600	-	-	600
MCC	32,995	41,450	-	(47,233)	27,212
MCRactive	230	16,051	-	(16,061)	220
	<u>34,995</u>	<u>60,101</u>	<u>-</u>	<u>(64,294)</u>	<u>30,802</u>
Unrestricted Funds:					
General	22,880	23,204	-	(28,214)	17,870
	<u>22,880</u>	<u>23,204</u>	<u>-</u>	<u>(28,214)</u>	<u>17,870</u>
	<u>57,875</u>	<u>83,305</u>	<u>-</u>	<u>(92,508)</u>	<u>48,672</u>

Previous Year	Balance 01-Oct 2022	Incoming	Transfers	Outgoing	Balance 30-Sep 2023
	£	£	£	£	£
Restricted Funds:					
MCC Playscheme	1,770	-	-	-	1,770
Young Manchester	24,010	-	-	(24,010)	-
Big Lottery Awards for All	145	-	-	(145)	-
MCC - Youth Round 4	1,252	-	-	(1,252)	-
MCC	11	60,000	-	(27,016)	32,995
BBC Children In Need 2	12,240	20,926	-	(33,166)	-
MCRactive	-	13,316	-	(13,086)	230
	<u>39,428</u>	<u>94,242</u>	<u>-</u>	<u>(98,675)</u>	<u>34,995</u>
Unrestricted Funds:					
General	33,295	5,007	-	(15,422)	22,880
	<u>72,723</u>	<u>99,249</u>	<u>-</u>	<u>(114,097)</u>	<u>57,875</u>

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

Name of Restricted Funds:	Description, nature and purpose of the fund
MCC Playscheme	towards holiday playscheme costs
We Love MCR	towards youth activities
Ngage	towards youth activities
MCC	towards youth activities
MCRactive	towards youth activities
NIF	towards Thai boxing equipment and participation costs
Name of unrestricted Funds:	
General	the free reserves after allowing for all designated funds

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total 2024 £
Fixed assets	-	250	250
Cash at bank and in hand	13,467	29,433	42,900
Other net current assets/(liabilities)	4,403	1,119	5,522
Total	17,870	30,802	48,672

Previous year analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fixed assets	-	880	880
Cash at bank and in hand	23,314	29,606	52,920
Other net current assets/(liabilities)	(434)	4,509	4,075
Total	22,880	34,995	57,875

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.

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

REGISTERED CHARITY NO. 512666

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

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8	Balance Sheet
9	Statement of Cash Flows
10 - 16	Notes to the Accounts

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

Report of the trustees for the year ended 30th September 2024

The trustees present their annual report and financial statements of the charity for the year ended 30th September 2024. 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 Opportunities 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 and 22nd October 2024).

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

K. Sharma (30th Jan.2024 -24th Sept.2024)

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

Ecology Building Society
Ellis House
7 Belton Road
Silsden, Keighley
West Yorks. BD20 0EE

The Cooperative Bank plc
PO BOX 250 Delf House
Skelmersdale
Lancashire
WN8 6WT

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

Santander UK plc
2 Triton Square
Regent Place
London
NW1 3AN

Objectives and activities

The purpose of the Association is:

a) to help and informally educate, children and young people to develop their physical, mental and emotional capacities, that they may act as aware, empowered individuals, members of our community, and active citizens in wider society, and that their conditions of life may be improved.

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

Youth Provision

The Whiz project works with young people aged 11-19, and has a focus on health and wellbeing, running Thai boxing (Tuesday and Thursday), fitness, cooking, and art activities, such as our successful external mural project (Wednesdays) as well as trips and the Duke of Edinburgh Award.

The workers are also available for one-to-one support, advice and assistance (e.g. in relation to benefits, job applications, health) prior to group sessions.

We have increased our attendance from the previous year, some months having doubled, (to an average of 200 per month) but from October 2023 there were no young women attending. This coincided with the departure of our female worker. It continues to be difficult to attract secondary school aged young women and girls.

The Duke of Edinburgh Award has continued to be popular with the young men. Nine of the 12 young people partaking in the Bronze Award, have completed three elements of the Award with us; Physical, Skill and Volunteering. The reduced staffing and young people's involvement with exams made it difficult to arrange a residential for them to complete their award.

Playschemes

The JNR8 school holiday playschemes continue to prove popular, drawing a 50:50 balance male to female in the 6–12 year-old group, around two thirds of whom are of Pakistani origin and live in Whalley Range. We ran a Xmas holiday playscheme for the first time in December 2023, registering 54 children.

Restrictions placed on us by MCRactive (applying DfE criteria that 85% of our 30 funded places had to be receiving free school meals(FSM)).

This meant we could not operate an 'open access' provision as we always have done. Less than 50% of our cohort receive FSM. Workers have been having to ask families

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

whether they receive benefits, which many families do not want to disclose, and many do not claim. This means many of our regular children, although experiencing poverty were not able to access the provision.

We carry out a range of non-sport related activities, e.g. arts, cookery, craft, theatre, and trips.

Celebrate

We are a key partner in the annual community festival and were involved in co-running, and part funding the 27th festival. This year the theme was 'crossing oceans'.

The festival aims to unite all sections of the community in a day of fun and creativity, as well as offering an opportunity for young people to volunteer, develop skills and get involved in their community. Their roles include promotion work, supporting and delivering workshops, event management and co-ordination and working on information stalls.

Our staff volunteers and young people also provide a Thai boxing display on the main stage.

Funding

This year has seen a concerning reduction in funding. We have had numerous unsuccessful funding applications, grants are more often oversubscribed, or we are not meeting the criteria, as our ward is not being given a high priority.

Funding has been primarily from Manchester City Council, for the Whiz project, and JNR8 playschemes. Our grant for WHIZ being extended to March 2025, with £42,600 awarded for 2024 – 25.

We had a substantial increase in donations.

We continue to receive regular gift aided donations from local businesses and traders.

Staffing

Our core team continues however with the overall reduction in income, it has been necessary to reduce staff hours from June 2024, which in turn meant that it was difficult to expand provision. In addition, one of our longest serving sessional staff was off for a considerable period due to serious ill health.

The playscheme sessional staff are primarily local mothers and volunteers with one male worker who had previously been a WHIZ volunteer, working on the playscheme whilst undertaking a degree in Early Childhood Studies.

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.

We continue to share the JNR8 building, primarily with Whalley Range Community Forum.

Our on-going management committee are all local people. We were appreciative of one of the youth work volunteers joining the committee and acting as a young person's representative for a year from September 2023 until be moved out of the area.

The Association held a Special General meeting in September 2024, to remove inconsistencies, update and amend the Constitution, making it more in line with our current activities and the requirements of our community, and enable broader funding bids.

Plans for future periods

The girls and young women's group will be re-established and general support for young women, hopefully with the appointment of a female worker.

We will aim to undertake a more diverse range of activities through the Whiz project carried out across the nights, reducing the emphasis on exercise and combat sports. We will seek to obtain funding for the reinstatement of The Duke of Edinburgh Award.

Financial review

The Association had total income of £83,305 (2023: £99,249) during the year and expenditure of £92,508 (2023: £114,097). The net movement in funds was a deficit of £9,203 (2023: deficit £14,848).

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 2024 was £17,870 of which all 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.

Trustees' responsibilities in relation to the financial statements

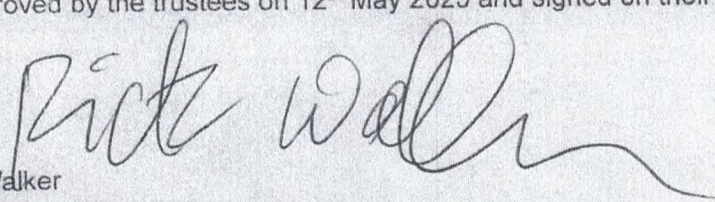
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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 12th May 2025 and signed on their behalf by:


R Walker
CHAIR of TRUSTEES

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

I report on the accounts of the charity, for the Year Ended 30th September 2024 which are set out on pages 7 to 16.

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: EL Anderson.....

EL Anderson MA FCA CTA
Date: 12th May 2025

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024
(including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 30.09.24 Total Funds £	Year Ended 30.09.23 Total Funds £
INCOME FROM:					
Donations & Legacies	(2)	22,629	-	22,629	4,796
Charitable Income	(3)	-	60,101	60,101	94,242
Bank Interest		575	-	575	211
TOTAL		23,204	60,101	83,305	99,249
EXPENDITURE ON:					
Charitable Activities	(4)	(28,214)	(64,294)	(92,508)	(114,097)
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR		(5,010)	(4,193)	(9,203)	(14,848)
TRANSFERS BETWEEN FUNDS	(11)	-	-	-	-
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		22,880	34,995	57,875	72,723
Total Funds Carried Forward	(11)	<u>17,870</u>	<u>30,802</u>	<u>48,672</u>	<u>57,875</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 10 to 16 form part of these accounts.

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION

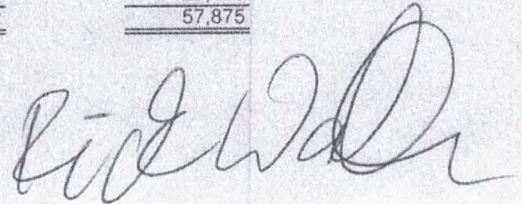
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BALANCE SHEET AS AT 30 SEPTEMBER 2024

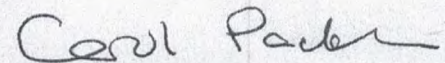
	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets	(8)		880
		250	
CURRENT ASSETS			
Debtors	(9)	7,029	6,730
Cash at Bank and in Hand		42,900	52,920
		<u>49,929</u>	<u>59,650</u>
LIABILITIES:			
Amounts falling due within one year	(10)	(1,507)	(2,655)
		48,422	56,995
NET CURRENT ASSETS		<u>48,672</u>	<u>57,875</u>
ACCUMULATED FUNDS			
Restricted	(11)	30,802	34,995
Unrestricted	(11)	17,870	22,880
		<u>48,672</u>	<u>57,875</u>

Approved and signed on behalf of the Trustees Management Committee

Chair
R Walker



Treasurer
C Packham



Date: 12th May 2025

The notes on pages 10 to 16 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30 SEPTEMBER 2024

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

	2024	2023
	£	£
Net movement in funds	(9,203)	(14,848)
Add back depreciation	630	888
Deduct investment income	(575)	(211)
Decrease/(increase) in debtors	(299)	1,206
Increase/(decrease) in creditors	(1,148)	(19,392)
Net cash used in operating activities	<u>(10,595)</u>	<u>(32,357)</u>
Cash flows from investment activities:		
Interest	575	211
Purchase of Fixed Assets	-	(750)
Net cash provided by investing activities	<u>575</u>	<u>(539)</u>
Increase/(decrease) in cash and cash equivalents during the year	(10,020)	(32,896)
Cash and cash equivalents brought forward	52,920	85,816
Cash and cash equivalents carried forward	<u><u>42,900</u></u>	<u><u>52,920</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 5 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 2024

(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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

2 DONATIONS & LEGACIES	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Donations	17,597	-	17,597
Gift Aid	5,032	-	5,032
	<u>22,629</u>	<u>-</u>	<u>22,629</u>

Previous Year	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Donations	4,796	-	4,796
	<u>4,796</u>	<u>-</u>	<u>4,796</u>

3 INCOME FROM CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<i>Grants:</i>			
MCC Young Mind	-	41,450	41,450
Ngage	-	1,000	1,000
MCRactive	-	16,051	16,051
We Love MCR	-	1,000	1,000
NIF	-	600	600
	<u>-</u>	<u>60,101</u>	<u>60,101</u>

Previous Year	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<i>Grants:</i>			
MCC	-	60,000	60,000
BBC Children In Need Grant 2	-	20,926	20,926
MCRactive	-	13,316	13,316
We Love MCR	-	1,000	1,000
(less deferred to 2024)	-	(1,000)	(1,000)
	<u>-</u>	<u>94,242</u>	<u>94,242</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

4

EXPENDITURE ON CHARITABLE ACTIVITIES	Other Activities £	Total 2024 £	Total 2023
Employment Costs	58,307	58,307	81,389
Pensions	2,050	2,050	2,580
Workshops & Freelance Fees	7,460	7,460	4,996
Licenses	19	19	114
Trips, Activities & Materials	12,378	12,378	12,043
Printing, Postage and Stationery	82	82	-
Refreshment	1,536	1,536	-
Telephone	5	5	-
Sundries	321	321	-
Consultancy	-	-	1,701
Support Costs	9,606	9,606	10,542
Governance Costs	744	744	732
	<u>92,508</u>	<u>92,508</u>	<u>114,097</u>

	2024 £	2023
Restricted funds	64,294	98,675
Unrestricted funds	<u>28,214</u>	<u>15,422</u>
	<u>92,508</u>	<u>114,097</u>

5 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

<i>Basis of Apportionment</i>		General Support £	Governance £	2024 Total £	2023 Total
Rent	<i>Facilities Used</i>	5,826	-	5,826	5,544
Telephone & Broadband	<i>Facilities Used</i>	624	-	624	502
Insurance	<i>Facilities Used</i>	749	-	749	902
Equipment rental	<i>Facilities Used</i>	403	-	403	-
Admin & DBS Costs	<i>Facilities Used</i>	359	-	359	1,843
Staff Training	<i>Facilities Used</i>	400	-	400	-
Depreciation	<i>Facilities Used</i>	630	-	630	888
Payroll Costs	<i>Facilities Used</i>	543	-	543	791
Accountancy	<i>Facilities Used</i>	-	744	744	732
Bank Charges	<i>Facilities Used</i>	72	-	72	72
		<u>9,606</u>	<u>744</u>	<u>10,350</u>	<u>11,274</u>

6 STAFF COSTS

	2024 £	2023 £
Wages and Salaries	57,732	80,339
Employers National Insurance	575	1,050
Pension Costs	2,050	2,580
	<u>60,357</u>	<u>83,969</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 £38,185 (2023: £41,518). No employee has benefits in excess of £60,000. Trustees did not receive any remuneration.

During the year there was 2 full time and 1 part time employees.

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

	2024	2023
Services	<u>3</u>	<u>5</u>
	<u>3</u>	<u>5</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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	£	£	£
COST					
As at 1st October 2023	8,050	13,120	15,255	1,818	38,243
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 30th September 2024	8,050	13,120	15,255	1,818	38,243
DEPRECIATION					
As at 1st October 2023	7,170	13,120	15,255	1,818	37,363
Charge for year	630	-	-	-	630
Disposals	-	-	-	-	-
As at 30th September 2024	7,800	13,120	15,255	1,818	37,993
NET BOOK VALUE					
As at 30th September 2024	250	-	-	-	250
As at 30th September 2023	880	-	-	-	880

9 DEBTORS	2024	2023
	£	£
Other Debtors	105	135
Accrued income	5,033	-
Prepayments	1,891	6,595
	7,029	6,730

Other than the below, all debtors and prepayments related to unrestricted funds both in 2024 and 2023.

	£	£
MCC	1,024	70
MCR Active	95	-
Young Manchester	-	5,776
	1,119	5,846

10 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Accruals	1,507	1,655
Deferred Income	-	1,000
	1,507	2,655

DEFERRED INCOME

Balance as at 1st October 2023	1,000
Amount released to income earned from activities	(1,000)
Amount deferred in year	-
Balance at 30th September 2024	-

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

11 MOVEMENT IN FUNDS OF THE CHARITY	Balance 01-Oct 2023	Incoming	Transfers	Outgoing	Balance 30-Sep 2024
	£	£	£	£	£
Restricted Funds:					
MCC Playscheme	1,770	-	-	-	1,770
We Love MCR	-	1,000	-	-	1,000
Ngage	-	1,000	-	(1,000)	-
NIF	-	600	-	-	600
MCC	32,995	41,450	-	(47,233)	27,212
MCRactive	230	16,051	-	(16,061)	220
	<u>34,995</u>	<u>60,101</u>	<u>-</u>	<u>(64,294)</u>	<u>30,802</u>
Unrestricted Funds:					
General	22,880	23,204	-	(28,214)	17,870
	<u>22,880</u>	<u>23,204</u>	<u>-</u>	<u>(28,214)</u>	<u>17,870</u>
	<u>57,875</u>	<u>83,305</u>	<u>-</u>	<u>(92,508)</u>	<u>48,672</u>

Previous Year	Balance 01-Oct 2022	Incoming	Transfers	Outgoing	Balance 30-Sep 2023
	£	£	£	£	£
Restricted Funds:					
MCC Playscheme	1,770	-	-	-	1,770
Young Manchester	24,010	-	-	(24,010)	-
Big Lottery Awards for All	145	-	-	(145)	-
MCC - Youth Round 4	1,252	-	-	(1,252)	-
MCC	11	60,000	-	(27,016)	32,995
BBC Children In Need 2	12,240	20,926	-	(33,166)	-
MCRactive	-	13,316	-	(13,086)	230
	<u>39,428</u>	<u>94,242</u>	<u>-</u>	<u>(98,675)</u>	<u>34,995</u>
Unrestricted Funds:					
General	33,295	5,007	-	(15,422)	22,880
	<u>72,723</u>	<u>99,249</u>	<u>-</u>	<u>(114,097)</u>	<u>57,875</u>

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

Name of Restricted Funds:	Description, nature and purpose of the fund
MCC Playscheme	towards holiday playscheme costs
We Love MCR	towards youth activities
Ngage	towards youth activities
MCC	towards youth activities
MCRactive	towards youth activities
NIF	towards Thai boxing equipment and participation costs
Name of unrestricted Funds:	
General	the free reserves after allowing for all designated funds

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total 2024 £
Fixed assets	-	250	250
Cash at bank and in hand	13,467	29,433	42,900
Other net current assets/(liabilities)	4,403	1,119	5,522
Total	17,870	30,802	48,672

Previous year analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fixed assets	-	880	880
Cash at bank and in hand	23,314	29,606	52,920
Other net current assets/(liabilities)	(434)	4,509	4,075
Total	22,880	34,995	57,875

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.