Charity Commission number: 512666

WHALLEY RANGE YOUTH OPPORTUNITIES ASSOCIATION
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Whalley Range Youth Opportunities Association
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Whalley Range Youth Opportunities Association
Report of the Trustees
For the Year Ended 30 September 2025

The trustees present their annual report and financial statements of the charity for the year ended 30th September 2025. 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	

Principal Office

JNR8
82 Cromwell Avenue, Whalley Range, Manchester, M16 OBG

Independent Examiners

Hilton Jones
Hollinwood Business Centre, Albert St, Oldham OL8 3QL

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
PO BOX 250, Delf House, Skelmersdale, Lancashire WN8 6WT

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, (Wednesdays) as well as trips. Regrettably the huge increase in costs has meant that we are no longer able to offer the Duke of Edinburgh Award. During the year we secured funding from Awards for All to employ a female worker and revive the Monday Girls Night.

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.

Attendances fell slightly compared with the previous year, though the average remained close to 200 per month. From October 2024 to June 2025 there were no young women attending, due to the lack of a female worker. It continues to be difficult to attract secondary school aged young women and girls but by September 2025 a core group of 9 girls had become regulars attenders.

Playschemes

The JNR8 school holiday playschemes continue to prove popular, this year drawing a 55:45 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. A total of 71 children were registered for the summer playscheme and over 100 attendances were recorded in each of the four weeks.

MCRactive apply DofE criteria meaning that 85% of those taking up our funded places had to be receiving free school meals (FSM)). This meant that once again we could not operate an ‘open access’ provision. We welcomed a total of 40 children who were in receipt of FSM. There are always occasions when children are registered but cannot attend and our staff were quick to offer these places to local children who were not in receipt of FSM and we were able to accommodate a total of 31 additional children.

We carry out a range of non-sport related activities, e.g. arts, cookery, craft, theatre, circus skills, slime making and trips. Physical play included obstacle courses, parachute games and tug of war.

We also ran a Xmas holiday playscheme in December 2024, and an Easter playscheme in April 2025.

Celebrate

We are a key partner in the annual Whalley Range community festival and were involved in co-running, and part funding the 28th festival, which took place in Manley Park. This year the theme was ‘Cooperate – Build a Better World’.

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
Funding during the year was primarily from Manchester City Council for the Whiz project, and for the JNR8 playschemes (via MCRactive and Holiday Activity Fund).
Our grant for WHIZ was extended to March 2026, with £45,156 awarded for 2025 – 26. We also entered into a successful partnership with two other youth work organisations, N-Gage and One Manchester, to secure three years funding from MCC to start in April 2026, with N-Gage as the lead partner. The funding will be at a lower level than we currently receive and there will be no increases to allow for inflation during the three years.
We were delighted to secure funding from the National Lottery Awards for All of £20,000 to employ a female worker to predominantly work with the Girls Group.
We also had two successful applications to Youth Bank for Thai Boxing equipment, a new pool table and a table tennis table.
The year once again saw a substantial level of donations.
We continue to receive regular gift aided donations from local businesses and traders.

Staffing
Our small core team consisted in the year of Project Manager Alison Chisholm, Lead Youth Worker Mitchell McLeod and Thai Boxing lead Michael Dunn. The team was boosted by the arrival of Arooj Shakoor in June.
The playscheme sessional staff are primarily local parents and volunteers, although the three key workers this year were all hugely experienced and are all qualified as early years practitioners or in education more broadly. Mitchell McLeod and Alison Chisholm were available in support.
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 continues to feel the lack of administrative support, especially in relation to monitoring.

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

Our management committee are all local people. We are actively seeking to recruit new trustees. A shortage of trustees is a common problem across the Third Sector.

Plans for future periods
The girls and young women's group was re-established during the year thanks to funding from Awards for All. The appointment of a female worker will increase our ability to provide general support for young women.
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 contact sports.

Financial review
The Association had total income of £95,613 (2024: £83,305) during the year and expenditure of £77,517 (2024: £92,508). The net movement in funds was a surplus of £18,096 (2024: deficit £9,203).

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 2025 was £21,630 consisting entirely of 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 24/9/26 and signed on their behalf by:



R Walker CHAIR of TRUSTEES

Whalley Range Youth Opportunities Association
Independent Examiner's Report
For The Year Ended 30 September 2025

I report on the accounts of the company for the year ended 30 September 2025 , which are set out on pages 6 to 20.

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 general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's 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 ofthe 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 in the statement 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 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.



23 September 2026

Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Whalley Range Youth Opportunities Association
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 September 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM					
Donations and legacies	3	12,157	-	12,157	22,629
Charitable activities	4	-	82,681	82,681	60,101
Investment income		775	-	775	575
TOTAL INCOME		12,932	82,681	95,613	83,305
EXPENDITURE ON					
Charitable activities	6	9,172	68,345	77,517	92,508
TOTAL EXPENDITURE		9,172	68,345	77,517	92,508
NET INCOME/(EXPENDITURE)		3,760	14,336	18,096	(9,203)
NET MOVEMENT IN FUNDS		3,760	14,336	18,096	(9,203)
RECONCILIATION OF FUNDS					
Total funds brought forward	14	17,870	30,802	48,672	57,875
TOTAL FUNDS CARRIED FORWARD	14	21,630	45,138	66,768	48,672

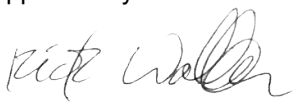
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 20 form part of these accounts.

Whalley Range Youth Opportunities Association
Balance Sheet
As At 30 September 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
FIXED ASSETS					
Tangible assets	10	986	187	1,173	250
		986	187	1,173	250
CURRENT ASSETS					
Debtors and prepayments	11	2,697	-	2,697	7,029
Cash at bank and in hand		19,094	44,951	64,045	42,900
		21,791	44,951	66,742	49,929
Creditors: Amounts falling due within one year	12	1,147	-	1,147	1,507
NET CURRENT ASSETS		20,644	44,951	65,595	48,422
TOTAL ASSETS LESS CURRENT LIABILITIES		21,630	45,138	66,768	48,672
NET ASSETS		21,630	45,138	66,768	48,672
THE FUNDS OF THE CHARITY					
Restricted income funds	14	-	45,138	45,138	30,802
Unrestricted income funds	14	21,630	-	21,630	17,870
TOTAL CHARITY FUNDS		21,630	45,138	66,768	48,672

Approved by the trustees on 23 September 2026



R Walker - Chair

The notes on pages 9 to 20 form part of these accounts.

Whalley Range Youth Opportunities Association
Statement of Cash Flows
For The Year Ended 30 September 2025

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net movement in funds	18,096	(9,203)
Add back depreciation	539	630
Deduct investment income	(775)	(575)
Decrease/(increase) in debtors	4,332	(299)
Increase/(decrease) in creditors	(360)	(1,148)
NET CASH USED IN OPERATING ACTIVITIES	21,832	(10,595)
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest	775	575
Purchase of fixed assets	(1,462)	-
NET CASH PROVIDED BY INVESTING ACTIVITIES	(687)	575
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	21,145	(10,020)
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	42,900	52,920
CASH AND CASH EQUIVALENTS CARRIED FORWARD	64,045	42,900

1 Accounting Policies

1.1 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), effective 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS
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.

1.2 Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are restricted funds.
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 14.

1.3 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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

1.4 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 1.6.

1.5 Irrecoverable VAT

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

1.6 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 type of expense. The allocation of support and governance costs is analysed in note 7.

1.7 Costs of raising funds

The costs of raising funds consists of events, publicity and sponsorship.

1.8 Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

1.9 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Fixtures & fittings	20% on cost
Equipment	20% on cost
Short leasehold improvements	20% on cost
Computer equipment	33% on cost

1.10 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement

1.11 Pensions

The charity operates an auto-enrolment pension scheme. The charity has no liability beyond paying its contributions and collecting employees' contributions.

1.12 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.

1.13 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 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.

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3 Donations and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	10,125	-	10,125	17,597
Gift aid	2,032	-	2,032	5,032
	12,157	-	12,157	22,629

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Donations	17,597	-	17,597
Gift aid	5,032	-	5,032
Gifts in kind - food, toiletries etc	-	-	-
	22,629	-	22,629

4 Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
MCC Young Mind	-	43,877	43,877	41,450
Ngage	-	-	-	1,000
MCRactive	-	14,964	14,964	16,051
We Love MCR	-	-	-	1,000
NIF	-	-	-	600
Community on Solid Ground	-	2,169	2,169	-
National Lottery	-	20,000	20,000	-
MCC Play Day	-	250	250	-
Whalley Range Forum	-	540	540	-
Capital Grant:				
COSG - Whiz Youth (Capital)	-	881	881	-
	-	82,681	82,681	60,101

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
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
	-	60,101	60,101

5 Net income

	2025 £	2024 £
Net income is stated after charging:		
Depreciation - owned assets	539	630
Accountancy	786	744

6 Expenditure on charitable activities

	Other activities £	2025 £	2024 £
Employment costs	52,139	52,139	60,357
Workshops and freelance fees	10,086	10,086	7,460
Licenses	95	95	19
Trips, activities and materials	3,881	3,881	12,378
Printing, postage and stationery	490	490	82
Refreshment	233	233	1,536
Telephone	33	33	5
Sundries	642	642	321
Governance costs	786	786	744
Support costs	9,132	9,132	9,606
	77,517	77,517	92,508

	2025 £	2024 £
Restricted funds	68,345	64,294
Unrestricted funds	9,172	28,214
	77,517	92,508

7 Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below.

	Basis of apportionment	General Support £	Governance £	2025 £
Audit and accountancy	facilities used	-	786	786
Rent	facilities used	5,525	-	5,525
Telephone and broadband	facilities used	715	-	715
Insurance	facilities used	771	-	771
Equipment rental	facilities used	756	-	756
Admin and DBS costs	facilities used	192	-	192
Payroll costs	type of expense	563	-	563
Bank charges	facilities used	71	-	71
Depreciation	facilities used	539	-	539
		9,132	786	9,918

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2024 £
Audit and accountancy	facilities used	-	744	744
Rent	facilities used	5,826	-	5,826
Telephone and broadband	facilities used	624	-	624
Insurance	facilities used	749	-	749
Equipment rental	facilities used	403	-	403
Admin and DBS costs	facilities used	359	-	359
Depreciation	facilities used	630	-	630
Staff training	facilities used	400	-	400
Payroll costs	facilities used	543	-	543
Bank charges	facilities used	72	-	72
		9,606	744	10,350

8 Analysis of staff costs

	2025 £	2024 £
Wages and salaries	50,576	57,732
Employers NIC	-	575
Pension costs	1,563	2,050
	52,139	60,357
Charitable activities	52,139	60,357
	52,139	60,357

	2025	2024
Average number of employees	3	3
Number of employees with benefits in excess of £60,000	-	-

	2025 £	2024 £
Total employment benefits, including employer pension contributions of the key management personnel	-	-

The charity considers its key management personnel comprises the trustees.

9 Independent Examiner Fees

	2025 £	2024 £
Independent examination fees	786	744
	786	744

10 Tangible Fixed Assets

	Computer equipment £	Short leasehold improvements £	Equipment £	Fixtures & fittings £	Total £
Cost					
At 1 October 2024	8,050	13,120	15,254	1,818	38,242
Additions	-	-	1,462	-	1,462
At 30 September 2025	8,050	13,120	16,716	1,818	39,704
Depreciation					
At 1 October 2024	7,800	13,120	15,254	1,818	37,992
Charge for Year	247	-	292	-	539
At 30 September 2025	8,047	13,120	15,546	1,818	38,531
Net Book Value					
At 30 September 2025	3	-	1,170	-	1,173
At 1 October 2024	250	-	-	-	250

11 Debtors and prepayments

	2025 £	2024 £
Prepayments	665	1,891
Accrued income	2,032	5,033
Other debtors	-	105
	2,697	7,029

	2025 £	2024 £
Restricted	-	1,119
Unrestricted	2,697	5,910
	2,697	7,029

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxation and social security	385	-
Accruals	762	1,507
	1,147	1,507

	2025 £	2024 £
Unrestricted	1,147	1,507
	1,147	1,507

13 Deferred income

	2025 £	2024 £
Deferred income comprises rental income and grants invoiced and received in advance.		
Balance as at 01 October 2024	-	1,000
Amount released to income earned from charitable activities	-	(1,000)
Amount deferred in year	-	-
Balance as at 30 September 2025	-	-

14 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 October 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 September 2025 £
General fund	17,870	12,932	(9,172)	-	21,630
	17,870	12,932	(9,172)	-	21,630

Previous reporting period

	As at 1 October 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 September 2024 £
General fund	22,880	23,204	(28,214)	-	17,870
	22,880	23,204	(28,214)	-	17,870

Name of unrestricted fund:	Description, nature and purpose of the fund
General fund	Free funds which are not designated for particular purposes

14 Analysis of movements in restricted funds

	As at 1 October 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 September 2025 £
MCC Young Mind	27,212	43,877	(41,490)	(531)	29,068
MCRactive	220	14,964	(15,715)	531	-
We Love MCR	1,000	-	(102)	-	898
NIF	600	-	(390)	-	210
MCC Playscheme	1,770	-	(1,770)	-	-
Community on Solid Ground	-	2,169	(2,169)	-	-
National Lottery	-	20,000	(6,165)	-	13,835
MCC Play Day	-	250	-	-	250
Whalley Range Forum	-	540	(357)	-	183
COSG - Whiz Youth (Capital)	-	881	(187)	-	694
	30,802	82,681	(68,345)	-	45,138

14 Analysis of movements in restricted funds (continued)

Previous reporting period

	As at 1 October 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 September 2024 £
MCC Young Mind	32,995	41,450	(47,233)	-	27,212
Ngage	-	1,000	(1,000)	-	-
MCRactive	230	16,051	(16,061)	-	220
We Love MCR	-	1,000	-	-	1,000
NIF	-	600	-	-	600
MCC Playscheme	1,770	-	-	-	1,770
	34,995	60,101	(64,294)	-	30,802

Name of restricted fund:	Description, nature and purpose of the fund
MCC Young Mind	towards youth activities
MCRactive	towards youth activities
We Love MCR	towards youth activities
NIF	towards Thai boxing equipment and participation costs
MCC Playscheme	towards holiday playscheme costs
Community on Solid Ground	towards youth activities
National Lottery	towards youth activities
MCC Youth Work	towards youth activities
MCC Play Day	towards youth activities

15 Analysis of net assets between funds

	Unrestricted £	Restricted £	2025 £
Tangible fixed assets	986	187	1,173
Cash at bank and in hand	19,094	44,951	64,045
Other net current assets/(liabilities)	1,550	-	1,550
Total	21,630	45,138	66,768

Previous reporting period

	Unrestricted £	Restricted £	2024 £
Tangible 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

16 Going Concern

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves 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.

17 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.

18 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.