

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2020**

Registered Charity No. 1133626
Company Registration No. 07039253

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 5	TRUSTEES ANNUAL REPORT
6	INDEPENDENT EXAMINERS REPORT
7	STATEMENT OF FINANCIAL ACTIVITIES
8	BALANCE SHEET
9	STATEMENT OF CASH FLOWS
10 - 17	NOTES TO THE ACCOUNTS
FOR MANAGEMENT PURPOSES ONLY	
18	TRADITIONAL INCOME AND EXPENDITURE ACCOUNT

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

Report of the trustees for the year ended 31st March 2020

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 (FRS 102) (effective 1 January 2015).

Objectives and activities

The purposes of the charity are:

To advance in life and help young people, particularly those who are socially or economically disadvantaged, through:

- a, the provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life
- b, providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals

The main activities are:

- Informal education through open access youth sessions
- Informal Education through Detached Youth work
- Term time play sessions and play schemes
- Supporting school pupils including transitions
- Health and well-being programmes
- Supporting Young Peoples employability

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- Youth Work Programme
- Employability support for 16-25 year olds
- Summer and holiday sessions
- Play work programme
- Transitions Programme- Supporting young people in the final year of Primary School to make a successful Transition into High School and become active community members

A review of our achievements and performance

Despite the challenges of ongoing reductions in public sector spending and increased competition for funds the charity has been able to maintain its services and continues to offer youth and play work in the areas of Ancoats, Miles Platting and Collyhurst. We have refocussed our project in line with our objects in this year and we developed the newly restructured team. We continue support local young people through 3 key strands of work:

1. Young People in the Community
2. Young People at Home

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

3. Young People at School

During the year, we have further developed our partnership with the Big Local and St Georges Youth and Community Centre, sharing resources and supporting activities. The increased delivery, because of the 2018 restructure of the organisation, has been both in quantity and quality. Alongside additional weekly session delivery of Youth Work and Play work, workers have also helped young people set up and run cross-community events, set up and gain funding for 2 social enterprises and young people have written resources and delivered peer education sessions around Knife crime. We held an event to celebrate our 10th year as a Charity in January, with founder Tracey Hemmerdinger and young people both past and present discussing the impact of YPAC on their lives. It was an inspiring event seeing the legacy of the work done.

Financial review

In 2019-20 our income decreased by approximately £6,000. This was a measured decrease in line with our costs after 2018 restructure. For Expenditure, we greatly increased our expenditure for youth activity costs, whilst reducing our salary expenditure in line with the restructure. A surplus of £8,144 has been achieved compared to the surplus of £10,163 in the previous year.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2020 was £11,574 of which all are free reserves, after allowing for funds tied up in fixed assets.

The trustees have reviewed the reserves policy in view of the financial performance for 2019-20 and agreed the following:

Reserves Policy

YPAC needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay and notice and amounts due to creditors.
- To meet unexpected costs like breakdown of essential office machinery, staff cover for illness, maternity leave, parental leave and legal costs defending the charities interests.
- To replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- To provide working capital when funding is paid in arrears.
- From time to time funding has certain restrictions which mean that by law it must be held in a restricted reserve until it is spent in line with the funding agreement.

The charity aims to build a general reserve of approximately 3 months running costs (approximately £40,000 in 2019-2020) and aims to do so by generating a small surplus of £5000 per annum to go into the general reserve.

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

The charity also aims to hold designated funds for potential redundancy or closure costs and working capital of approximately £10,000 – this figure to be reviewed annually subject to our potential redundancy liabilities.

There are no funds that are materially in deficit. Income from funders does process over two tax years. Therefore and as mentioned, the Charity's expenditure for the reporting financial year can be more than its income. When the balance from the previous financial year is included the charity has a cash surplus.

The Charity's main source of income is grants. 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 these sources of income should cease.

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. This includes the continued purchasing of NatWest Mentor HR and Employment Law services.

Plans for Future Periods

YPAC finalised a new Business Plan for 2019 onwards focussing on increased youth work services. Further funding has been sought from Henry Smith and other funders over the next financial year to secure the Charity over the next three years.

Structure, governance and management

Youth Project @ Apostles' and Cuthbert's is a company limited by guarantee governed by its Memorandum and Articles of Association dated 13 Oct 2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 20 January 2010. After a review in 2019-20, we have refocussed our work on our Objects.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of one year upon which all trustees must be re-elected.

Trustee induction and training

Trustee's start on the Board as non-executive members. This forms part of their induction and training. Appointment as full Board Members is made up to 12 months later. The exception to this induction process is for trustees who have knowledge and experience at holding a post of Trustee and Director elsewhere and/or significant knowledge and experience of YPAC. All trustees take part in 'Away Days' to learn more about the Charity. YPAC is a member of 2 infrastructure organisations who provide Trustee training which includes, finance, governance, policy and procedures and law. The organisation has NatWest Mentor on board providing Employment Law and HR to the organisation supporting the Directors and Senior Management team.

Organisation

The board of trustees administers the charity. The board normally meets every three months. A Manager is appointed by the trustees to manage the day-to-day operations of the charity.

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Youth Project @ Apostles' and Cuthbert's

Charity Number: 1133626

Company Registration Number: 07039253

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Claire Evans	Chair
Delroy Kerr	Non-Executive Trustee
Uchenna Odenigbo	(resigned December 2019)
Susan Brookes	
Erica Nixon	
Tracy Sparkes	
Stephen Conway	(appointed April 2020)
William Orr	(appointed March 2020)

Youth Work Manager

Chris MacIntosh

Registered Office

St Georges Youth and Community Centre
Bothwell Road
Manchester
M40 7NY

Independent Examiners

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

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S**Bankers**

Co-operative Bank plc
Balloon Street
Manchester

Professional Advisors

NatWest Mentor

Trustees responsibilities in relation to the financial statements

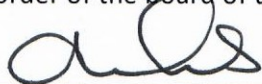
The charity trustees (who are also the directors of Youth Project @ Apostles' and Cuthbert's for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

By order of the board of trustees



Claire Evans
Chair

Date: 9th November 2020

Independent examiner's report to the trustees of YOUTH PROJECT @APOSTLES' AND CUTHBERT'S

I report on the accounts of the company for the year ended 31st March 2020, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the 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 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 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 9th November 2020

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

7

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2020**

		Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2019 £
Income from:					
Donations and legacies	(3)	1,749	-	1,749	14
Charitable Activities	(4)	361	157,110	157,471	156,188
Other Trading Activities	(5)	1,627	-	1,627	10,119
Investment Income		-	-	-	-
Total		3,737	157,110	160,847	166,321
Expenditure on:					
Raising Funds	(6)	1,774		1,774	-
Charitable Activities	(6)	(186)	151,115	150,929	156,158
Total		1,588	151,115	152,703	156,158
Net income/(expenditure)		2,149	5,995	8,144	10,163
Transfers between funds	(15)	(350)	350	-	-
Net movement in funds		1,799	6,345	8,144	10,163
Reconciliation of funds					
Total funds brought forward	(15)	26,275	32,521	58,796	48,633
Total funds carried forward	(15)	28,074	38,866	66,940	58,796

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 10 to 17 form part of these accounts.

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

8

BALANCE SHEET AS AT 31 MARCH 2020

	Notes	2020 £	2019 £
Fixed assets:			
Tangible assets	(11)	266	532
Total fixed assets		<u>266</u>	<u>532</u>
Current assets:			
Debtors	(12)	8,873	6,712
Cash at Bank & in Hand		65,221	59,516
Total current assets		<u>74,094</u>	<u>66,228</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	7,420	7,964
Net current assets or liabilities		<u>66,674</u>	<u>58,264</u>
Total assets less current liabilities		66,940	58,796
Total net assets or liabilities		<u>66,940</u>	<u>58,796</u>
The funds of the charity:			
Restricted income funds	(15)	38,866	32,521
Unrestricted income funds	(15)	28,074	26,275
Total charity funds		<u>66,940</u>	<u>58,796</u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 9th November 2020



Claire Evans

Chair

The notes on pages 10 to 17 form part of these accounts.

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

9

Statement of Cash Flows for the year ending 31 March 2020

	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
Net cash used in operating activities	5,705	8,575
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(798)
Net cash provided by investing activities	-	(798)
Increase/(decrease) in cash and cash equivalents during the year	5,705	7,777
Cash and cash equivalents brought forward	59,516	51,739
Cash and cash equivalents carried forward	65,221	59,516

Notes to the accounts

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 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 20 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 15.

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

(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 type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of publicity and website costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

11

(i) 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:

Office Equipment	33.33% on cost
------------------	----------------

(j) 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 of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals.

The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(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 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 (2019: £nil). Expenses paid to the trustees in the year totalled £nil (2019: £nil).

Director and Trustee Claire Evans is the CEO of 4CT which is an organisation responsible for distributing Young Manchester grants.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2020 £	Restricted Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2019 £
Donations	1,749	-	1,749	14
	1,749	-	1,749	14
previous reporting period	14	-	14	

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

12

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2020 £	Restricted Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2019 £
Unrestricted grants:				
Adactus Housing	361	-	361	-
Restricted grants:				
Adactus Housing - Jigsaw	-	5,208	5,208	-
Awards for All	-	-	-	9,690
BBC Children in Need	-	24,269	24,269	33,590
Collyhurst Big Local	-	21,002	21,002	31,588
4CT Limited - Young Manchester East	-	30,000	30,000	30,000
4CT Limited - Playscheme	-	400	400	-
4CT Limited - Keeping Children Safe (East)	-	2,308	2,308	-
Manchester Youth Zone - Keeping Children Safe (North)	-	4,816	4,816	-
WEA	-	4,947	4,947	-
HMG	-	2,485	2,485	-
Manchester City Council	-	3,964	3,964	-
UK Youth	-	6,147	6,147	-
Young Manchester - Football	-	430	430	-
Young Manchester Adventure Fund	-	2,499	2,499	-
Young Manchester - Playscheme	-	5,000	5,000	-
Greater Manchester Youth Network	-	-	-	7,710
Manchester Youth Zone/Young Manchester North	-	13,635	13,635	13,635
Tudor Trust	-	30,000	30,000	27,500
MCC NIF	-	-	-	2,475
	361	157,110	157,471	156,188
Previous reporting period	-	156,188	156,188	

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2020 £	Restricted Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2020 £	Total Funds Year Ended 31 March 2019 £
Young peoples' trips	1,002	-	1,002	310
Generated income	625	-	625	9,809
	1,627	-	1,627	10,119
Previous reporting period	10,119	-	10,119	

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

13

6. Expenditure

	Youth and Community Work £	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
Expenditure on raising funds:			
Publicity and website	527	527	-
Community event	1,247	1,247	-
	<u>1,774</u>	<u>1,774</u>	<u>-</u>
Expenditure on charitable activities:			
Employment Costs	106,192	106,192	118,936
Training	290	290	1,128
Freelance Staff	1,880	1,880	6,645
Volunteer expenses	-	-	110
Youth activity costs	24,160	24,160	10,251
Travel expenses	752	752	651
Equipment	1,477	1,477	3,471
Stolen Petty Cash	150	150	-
Recruitment	-	-	254
IT, Maintenance & Software	1,048	1,048	224
Telephone	2,139	2,139	1,831
Rent	6,622	6,622	5,899
Insurance	1,655	1,655	1,657
Governance costs	3,458	3,458	3,795
Post, Printing & Stationery	840	840	1,039
Depreciation	266	266	267
	<u>150,929</u>	<u>150,929</u>	<u>156,158</u>
Total Expenditure	<u>152,703</u>	<u>152,703</u>	<u>156,158</u>
Restricted funds		151,115	151,762
Unrestricted funds		<u>1,588</u>	<u>4,396</u>
		<u>152,703</u>	<u>156,158</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. 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:

	General Support	Governance	Total	Basis of apportionment
Payroll Bureau	562	-	562	type of expense
Board Costs	-	558	558	type of expense
Legal Fees	-	13	13	type of expense
Mentor	1,425	-	1,425	type of expense
Accountancy Fees	-	900	900	type of expense
	<u>1,987</u>	<u>1,471</u>	<u>3,458</u>	

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

14

9. Analysis of staff costs

	Year Ended 31 March 2020	Year Ended 31 March 2019
	£	£
Wages and Salaries	100,708	106,519
Redundancy	-	6,096
Social Security Costs	3,317	4,059
Pension Costs	2,167	2,262
	<u>106,192</u>	<u>118,936</u>
Charitable activities	106,192	118,936
Support costs	-	-
	<u>106,192</u>	<u>118,936</u>

The average number of employees during the year was 9 (previous year: 9).

The charity considers its key management personnel comprises the trustees and Youth Work Manager. The total employment benefits, including employer pension contributions of the key management personnel were £35,316 (previous year: £36,794) No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2020	Year Ended 31 March 2019
	£	£
Independent examination fees	900	960
Accountancy support	-	558
	<u>900</u>	<u>1,518</u>

11. Tangible Fixed Assets

	Office Equipment	Total
Cost	£	£
At 1 April 2019	9,842	9,842
Additions	-	-
At 31 March 2020	<u>9,842</u>	<u>9,842</u>
Depreciation		
At 1 April 2019	9,310	9,310
Charge for Year	266	266
At 31 March 2020	<u>9,576</u>	<u>9,576</u>
NET BOOK VALUE		
At 31 March 2020	<u>266</u>	<u>266</u>
At 31 March 2019	<u>532</u>	<u>532</u>

12. Analysis of debtors

	2020	2019
	£	£
Debtors	8,309	3,835
Prepayments	564	2,877
	<u>8,873</u>	<u>6,712</u>

Debtors and prepayments related to restricted funds both in 2020 and 2019.

13. Creditors: amounts falling due within one year

	2020	2019
	£	£
Creditors	4,020	1,640
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	900	3,824
Deferred income	2,500	2,500
Taxation and social security costs	-	-
	<u>7,420</u>	<u>7,964</u>

14. Deferred income

The organisation did not have any deferred income at the year end.

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	13,520	3,737	(1,588)	(4,095)	11,574
Designated Fund	12,755	-	-	3,745	16,500
	<u>26,275</u>	<u>3,737</u>	<u>(1,588)</u>	<u>(350)</u>	<u>28,074</u>

Previous reporting period

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
General Fund	12,013	10,133	(4,396)	(4,230)	13,520
Designated Fund	12,755	-	-	-	12,755
	<u>24,768</u>	<u>10,133</u>	<u>(4,396)</u>	<u>(4,230)</u>	<u>26,275</u>

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For future redundancy and closure costs

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

16

Analysis of movements in restricted funds

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Adactus Housing - Jigsaw	-	5,208	(282)	-	4,926
Manchester Youth Service	22	-	(22)	-	-
Awards for All	9,690	-	(9,690)	-	-
BBC Children in Need	9,968	24,269	(34,370)	-	(133)
Collyhurst Big Local	8,621	21,002	(22,322)	-	7,301
4CT Limited - Young Manchester East	2,459	30,000	(27,740)	-	4,719
4CT Limited - Playscheme	-	400	(400)	-	-
4CT Limited - Keeping Children Safe (East)	-	2,308	(1,194)	350	1,464
Manchester Youth Zone - Keeping Children Safe (North)	-	4,816	(2,844)	-	1,972
WEA	-	4,947	(7,154)	-	(2,207)
HMG	-	2,485	-	-	2,485
Manchester City Council	-	3,964	(2,234)	-	1,730
UK Youth	-	6,147	-	-	6,147
Young Manchester - Football	-	430	(360)	-	70
Young Manchester Adventure Fund	-	2,499	-	-	2,499
Young Manchester - Playscheme	-	5,000	(3,185)	-	1,815
Manchester Youth Zone/Young Manchester North	500	13,635	(12,933)	-	1,202
Tudor Trust	44	30,000	(25,168)	-	4,876
MCC NIF	1,209	-	(1,209)	-	-
Manchester City Council Work Clubs	8	-	(8)	-	-
	32,521	157,110	(151,115)	350	38,866

Previous reporting period

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
Adactus Housing	(3)	-	-	3	-
Voluntary Youth Manchester	1,436	-	(1,436)	-	-
Manchester Youth Service	23	-	(1)	-	22
Big Lottery	(174)	-	(271)	445	-
Awards for All	-	9,690	-	-	9,690
BBC Children in Need	9,501	33,590	(33,123)	-	9,968
Collyhurst Big Local	12,730	31,588	(39,471)	3,774	8,621
4CT Limited	2	30,000	(27,543)	-	2,459
Greater Manchester Youth Network	-	7,710	(7,715)	5	-
Manchester Youth Zone	-	13,635	(13,135)	-	500
Tudor Trust	-	27,500	(27,456)	-	44
MCC NIF	-	2,475	(1,266)	-	1,209
Garfield Weston	(3)	-	-	3	-
Manchester City Council Work Clubs	136	-	(128)	-	8
St George's Community Centre	217	-	(217)	-	-
	23,865	156,188	(151,762)	4,230	32,521

YOUTH PROJECT @ APOSTLES' AND CUTHBERT'S

17

Name of restricted fund:

Adactus Housing - Jigsaw
Adactus Housing
Voluntary Youth Manchester
Manchester Youth Service
Big Lottery
Awards for All
BBC Children in Need
Collyhurst Big Local
4CT Limited
Greater Manchester Youth Network
4CT Limited - Young Manchester East
4CT Limited - Playscheme
4CT Limited - Keeping Children Safe (East)
Manchester Youth Zone - Keeping Children Safe (North)
WEA
HMG
Manchester City Council
UK Youth
Young Manchester - Football
Young Manchester Adventure Fund
Young Manchester - Playscheme
Manchester Youth Zone/Young Manchester North
Tudor Trust
MCC NIF
Garfield Weston
Manchester City Council Work Clubs
St George's Community Centre

Description, nature and purpose of the fund

for play sessions from February
community gardening project
towards sessional work, hosting workshops and attending meetings
salary costs and project work
towards Happy Families revenue costs and project work
towards activity costs for a youth project
towards salary costs and project work with the Junior Youth
for delivery of school workshops and school sessions
for youth work and play work costs in Miles Platting and Ancoats
for delivery of "Home is Here" youth project
for youth and play work costs in Miles Platting and Ancoats
for Playscheme at half term and Easter
for detached work in Harpurhey
for developing a knife crime resource
for NEET Employability work
for the Social Enterprise work
for a 10 week targeted youth support project
for Youth work activities and additional worker
for a football tournament run with ACN and MYZ
funding for a residential
for delivery of a summer playscheme
for youth work costs in North Manchester
towards salary costs
towards DetYouth work costs
towards salary costs
for school work, work club
towards administration costs

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	-	266	266
Cash at bank and in hand	12,474	16,500	36,247	65,221
Other net current assets/(liabilities)	(900)	-	2,353	1,453
Total	11,574	16,500	38,866	66,940

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	532	-		532
Cash at bank and in hand	14,240	12,755	32,521	59,516
Other net current assets/(liabilities)	(1,252)	-		(1,252)
Total	13,520	12,755	32,521	58,796

17. 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 subsequently measured at an amortised cost using the effective interest method.

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

	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
Net movement in funds	8,144	10,163
Add back depreciation	266	267
Deduct investment income	-	-
Decrease/(increase) in debtors	(2,161)	(3,068)
Increase/(decrease) in creditors	(544)	1,213
Net cash used in operating activities	5,705	8,575

YOUTH PROJECT @APOSTLES' AND CUTHBERT'S

18

Income and Expenditure Account

	Year Ended 31st March 2020 £	Year Ended 31st March 2019 £
Income		
Donations	1,749	14
Investment Income	-	-
Unrestricted grants:	-	-
Adactus Housing	361	-
Restricted grants:	-	-
Adactus Housing - Jigsaw	5,208	-
Awards for All	-	9,690
BBC Children in Need	24,269	33,590
Collyhurst Big Local	21,002	31,588
4CT Limited - Young Manchester East	30,000	30,000
4CT Limited - Playscheme	400	-
4CT Limited - Keeping Children Safe (East)	2,308	-
Manchester Youth Zone - Keeping Children Safe (North)	4,816	-
WEA	4,947	-
HMG	2,485	-
Manchester City Council	3,964	-
UK Youth	6,147	-
Young Manchester - Football	430	-
Young Manchester Adventure Fund	2,499	-
Young Manchester - Playscheme	5,000	-
Greater Manchester Youth Network	-	7,710
Manchester Youth Zone/Young Manchester North	13,635	13,635
Tudor Trust	30,000	27,500
MCC NIF	-	2,475
Young peoples' trips	1,002	310
Generated income	625	9,809
Total Income	160,847	166,321
Expenditure		
Publicity and website	527	-
Community event	1,247	-
Employment Costs	106,192	118,936
Training	290	1,128
Freelance Staff	1,880	6,645
Volunteer expenses	-	110
Youth activity costs	24,160	10,251
Travel expenses	752	651
Equipment	1,477	3,471
Stolen Petty Cash	150	-
Recruitment	-	254
IT, Maintenance & Software	1,048	224
Telephone	2,139	1,831
Rent	6,622	5,899
Insurance	1,655	1,657
Governance costs	3,458	3,795
Post, Printing & Stationery	840	1,039
Depreciation	266	267
Total Expenditure	152,703	156,158
Surplus/(deficit for year)	8,144	10,163