

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
FOR
YOU CAN COMMUNITY CLUB CIO**

Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

YOU CAN COMMUNITY CLUB CIO

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for the Year Ended 31 March 2020**

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YOU CAN COMMUNITY CLUB CIO

REPORT OF THE TRUSTEES for the Year Ended 31 March 2020

The trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are:-

To act as a resource for young people, and in particular young people with learning or physical difficulties, living in Salford by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:-

- a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b) advancing education;
- c) relieving unemployment;
- d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

ACHIEVEMENT AND PERFORMANCE

Review of activities

The year ended 31 March 2020 has again been consistent for the period. The accounts report a small operating loss, whilst income has seen a positive increase from the previous year. In line with core objectives, the Club continues to deliver programmes across Sport, Health and Education that support the local community. The continuation of funding from Salford City Council has enabled a wide range of participation opportunities to be delivered to the local community. This funding, together with other project based funding, sponsorship and fundraising activity has allowed the foundation to continue with its stated aim of delivering activities to a wide range of vulnerable community members.

The Club has been successful in securing a range of new and additional funding streams that has allowed a wider programme of activity to be delivered. New funding routes cover core delivery for members with additional needs and physical disabilities with existing funding routes across health, support and mental health and wellbeing being maintained.

The combination of all the above factors provides a good basis for the Club to continue to evolve its delivery in the future. From March 2020, the Club's activities have been impacted by the COVID-19 pandemic. Through the positive long-term relationships developed with funding providers, together with appropriate utilisation of the available support from the local government, the Club expects to maintain its positive trading position and balance sheet.

FINANCIAL REVIEW

Reserves policy

At 31 March 2020, the reserves of the Community Club were £20,696 (2019: £28,451). The board of trustees continue to seek new sources of unrestricted income to increase the charity's reserves to an appropriate level. This is to help provide sufficient funds to cover management, administration and support costs.

YOU CAN COMMUNITY CLUB CIO

REPORT OF THE TRUSTEES for the Year Ended 31 March 2020

FUTURE PLANS

The charity will continue to develop its service delivery model and secure multi year grants. We have several applications pending which if successful will significantly enhance the existing offer and provide increased sustainability.

Throughout lockdown we have conducted online Zoom sessions up until mid-November whereby we have been able to resume sessions indoors. It has been imperative that we continue with the sessions whether online or face to face due to the vulnerabilities of the young people we work with. It is evident from the quotes of the young people as to how important the continuation has been for their mental health and wellbeing in addition to giving them much needed social interaction. We have included some quotes from the young people regarding their lockdown experiences:

Young Person 1 - 'Struggling being at home. Grandad is unwell and having 'episodes' which is causing me to get stressed. I'm always being mithered and have no privacy at home or at grandads and I can't go anywhere to be on my own in the house because I share a room with my sister and if I try to go somewhere I just get mithered to go and help grandad at home. I've liked doing the P.E sessions with You Can because it's helped me to get fitter as I wouldn't normally exercise'.

Young Person 2- 'Not been doing much at home. Just spend time in my room on my own. It's boring. I liked doing the summer stuff because I like being with my friends and I'm not alone'.

Young Person 3 - 'Not really done anything. I sit in my room or I help mum at home with my brother. Liked connecting with everyone at youth club, I felt happier and it gave me something to do other than sitting in my room. The cooking at youth club has made me think more about being healthy and more active and I've re started boxing'.

Young Person 4 - 'I liked the active sessions and enjoyed sitting with friends and being outdoors. In lockdown I was just watching YouTube and Netflix on my phone in my room and was really bored unless I played my PS4'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

You Can Community Club CIO was established and adopted its constitution on 19 December 2013, and was amended on 29 July 2015.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the trustees who are elected under the terms of the constitution. The charity must consist of at least three trustees at any time.

Organisational structure

The trustees meet regularly to manage the affairs with the day to day operation and management being undertaken and overseen by all the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1155093

Principal address

c/o The Beacon Centre
London Street
Salford
Manchester
M6 6QT

Trustees

G Maclaren (resigned 22/10/2020)
Mrs M Bates
E Buchan
Mrs S Abreu-Borne Trustee (appointed 9/12/2019) (resigned 9/12/2020)
G Rice (appointed 9/12/2020)

YOU CAN COMMUNITY CLUB CIO

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

John B S Fairhurst BA (Hons) FCA
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bankers

Lloyds TSB
King Street
Manchester
Greater Manchester
M6 6QT

Approved by order of the board of trustees on 25 January 2021 and signed on its behalf by:

Mrs M Bates - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YOU CAN COMMUNITY CLUB CIO

Independent examiner's report to the trustees of You Can Community Club CIO

I report to the charity trustees on my examination of the accounts of You Can Community Club CIO (the Trust) for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John B S Fairhurst BA (Hons) FCA
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Date: 26 January 2021

YOU CAN COMMUNITY CLUB CIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,687	-	14,687	13,328
Charitable activities					
General		3,311	77,150	80,461	75,835
		<hr/>	<hr/>	<hr/>	<hr/>
Total		17,998	77,150	95,148	89,163
EXPENDITURE ON					
Charitable activities					
Sports projects		-	-	-	5,710
General		16,830	78,335	95,165	104,755
Outdoor pursuits projects		-	75	75	4,545
Skills projects		667	203	870	1,352
General youth provision		6,665	-	6,665	375
Marketing		128	-	128	1,005
Arts projects		-	-	-	503
		<hr/>	<hr/>	<hr/>	<hr/>
Total		24,290	78,613	102,903	118,245
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(6,292)	(1,463)	(7,755)	(29,082)
RECONCILIATION OF FUNDS					
Total funds brought forward		14,043	14,408	28,451	57,533
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>7,751</u>	<u>12,945</u>	<u>20,696</u>	<u>28,451</u>

The notes form part of these financial statements

YOU CAN COMMUNITY CLUB CIO

**STATEMENT OF FINANCIAL POSITION
31 March 2020**

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	4	6,300	7,874
CURRENT ASSETS			
Debtors	5	15,955	2,501
Cash at bank and in hand		<u>34,127</u>	<u>25,199</u>
		50,082	27,700
CREDITORS			
Amounts falling due within one year	6	(35,686)	(7,123)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>14,396</u>	<u>20,577</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>20,696</u>	<u>28,451</u>
NET ASSETS		<u><u>20,696</u></u>	<u><u>28,451</u></u>
FUNDS	8		
Unrestricted funds		7,751	14,043
Restricted funds		<u>12,945</u>	<u>14,408</u>
TOTAL FUNDS		<u><u>20,696</u></u>	<u><u>28,451</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2021 and were signed on its behalf by:

M Bates - Trustee

The notes form part of these financial statements

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include office costs, finance, insurance, investment management fees and governance costs which support the charity activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 20% on reducing balance
Equipment	- 20% on reducing balance

Tangible fixed assets are stated at cost less depreciation.

Taxation

As a registered charity, the charity is generally exempt from Income Tax and Capital Gains Tax.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purposes of the funds are included in the achievement and performance review in the Trustee's Report.

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.

Creditors

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2020

1. ACCOUNTING POLICIES - continued

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid deposits.

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.

Impairment of assets

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in the profit or loss.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Administration	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

YOU CAN COMMUNITY CLUB CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2020**

4. TANGIBLE FIXED ASSETS

	Motor vehicles £	Equipment £	Totals £
COST			
At 1 April 2019 and 31 March 2020	<u>859</u>	<u>17,382</u>	<u>18,241</u>
DEPRECIATION			
At 1 April 2019	508	9,859	10,367
Charge for year	<u>70</u>	<u>1,504</u>	<u>1,574</u>
At 31 March 2020	<u>578</u>	<u>11,363</u>	<u>11,941</u>
NET BOOK VALUE			
At 31 March 2020	<u>281</u>	<u>6,019</u>	<u>6,300</u>
At 31 March 2019	<u>351</u>	<u>7,523</u>	<u>7,874</u>

All the fixed assets owned are held for charitable purposes.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	12,675	763
Prepayments and accrued income	<u>3,280</u>	<u>1,738</u>
	<u>15,955</u>	<u>2,501</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	905	3,370
Taxation and social security	145	1,405
Other creditors	<u>34,636</u>	<u>2,348</u>
	<u>35,686</u>	<u>7,123</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	446	5,854	6,300	7,874
Current assets	42,991	7,091	50,082	27,700
Current liabilities	<u>(35,686)</u>	<u>-</u>	<u>(35,686)</u>	<u>(7,123)</u>
	<u>7,751</u>	<u>12,945</u>	<u>20,696</u>	<u>28,451</u>

YOU CAN COMMUNITY CLUB CIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2020**

8. MOVEMENT IN FUNDS

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	14,043	(6,292)	7,751
Restricted funds			
ASC Capital Fund	10,008	(1,463)	8,545
D M Thomas Foundation	<u>4,400</u>	<u>-</u>	<u>4,400</u>
	<u>14,408</u>	<u>(1,463)</u>	<u>12,945</u>
TOTAL FUNDS	<u><u>28,451</u></u>	<u><u>(7,755)</u></u>	<u><u>20,696</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,998	(24,290)	(6,292)
Restricted funds			
Salford Council	50,000	(50,000)	-
ASC Capital Fund	-	(1,463)	(1,463)
BBC Children in Need	5,945	(5,945)	-
Salford CVS Partnership and Improvement Fund	2,805	(2,805)	-
National Lottery Community Fund	10,000	(10,000)	-
Hankins	8,000	(8,000)	-
Turn Up/Play	<u>400</u>	<u>(400)</u>	<u>-</u>
	<u>77,150</u>	<u>(78,613)</u>	<u>(1,463)</u>
TOTAL FUNDS	<u><u>95,148</u></u>	<u><u>(102,903)</u></u>	<u><u>(7,755)</u></u>

Comparatives for movement in funds

	At 1/4/18 £	Net movement in funds £	At 31/3/19 £
Unrestricted funds			
General fund	41,834	(27,791)	14,043
Restricted funds			
ASC Capital Fund	11,299	(1,291)	10,008
D M Thomas Foundation	<u>4,400</u>	<u>-</u>	<u>4,400</u>
	<u>15,699</u>	<u>(1,291)</u>	<u>14,408</u>
TOTAL FUNDS	<u><u>57,533</u></u>	<u><u>(29,082)</u></u>	<u><u>28,451</u></u>

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2020

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,924	(51,715)	(27,791)
Restricted funds			
Salford Council	50,000	(50,000)	-
Salford CVS	500	(500)	-
ASC Capital Fund	-	(1,291)	(1,291)
BBC Children in Need	11,038	(11,038)	-
Adactus Housing BIG Grant	1,875	(1,875)	-
Key 103	<u>1,826</u>	<u>(1,826)</u>	<u>-</u>
	<u>65,239</u>	<u>(66,530)</u>	<u>(1,291)</u>
TOTAL FUNDS	<u><u>89,163</u></u>	<u><u>(118,245)</u></u>	<u><u>(29,082)</u></u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

10. CONTROL

The charity is under the control of the trustees.

YOU CAN COMMUNITY CLUB CIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,832	1,501
Subscriptions	<u>5,855</u>	<u>11,827</u>
	14,687	13,328
Charitable activities		
Grants	71,205	64,524
Sundry income	<u>9,256</u>	<u>11,311</u>
	<u>80,461</u>	<u>75,835</u>
Total incoming resources	95,148	89,163
EXPENDITURE		
Charitable activities		
Wages	68,818	73,652
Operating costs	20,371	23,302
Insurance	1,481	1,581
Transport costs	4,892	3,456
Sports projects	50	2,785
Outdoor pursuits projects	343	2,523
Refreshments	18	124
Holiday programme expenditure	4,128	7,437
Marketing costs	128	216
Depreciation of motor vehicles	70	89
Depreciation of computer equipment	<u>1,504</u>	<u>1,880</u>
	101,803	117,045
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,100</u>	<u>1,200</u>
Total resources expended	<u>102,903</u>	<u>118,245</u>
Net expenditure	<u><u>(7,755)</u></u>	<u><u>(29,082)</u></u>

This page does not form part of the statutory financial statements