

LEVENSHULME YOUTH PROJECT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2023

REGISTERED CHARITY NO 1175093
COMPANY NO. CEO11561

LEVENSHULME YOUTH PROJECT

FOR THE YEAR ENDED 31ST MARCH 2023

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Report of the trustees for the Period Ended 31st March 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2023. 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: Levenshulme Youth Project

Charity Number: 1175093

Charity Incorporated Organisation Number: CEO11561

Trustees

Hannah Peake	(Chair)
Paulina Janicka-Peachey	(Treasurer)
Ffion Evans	(Secretary)
Ciara Leeming	(from 21/09/22)
Laurie Warburg	(from 21/09/22)

Principal Office

39 Milwain Road
Burnage, Manchester
M19 2PX

Independent Examiners

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

Bankers

Banco Santander
712-716 Wilmslow Road
Manchester
M20 6DQ

Objectives and activities

The purposes of the charity are:

- To act as a resource for children and young people up to the age of 25 living in Levenshulme and the neighbouring areas by providing information, advice, support and delivering activities as a means of:
- Supporting young people to develop their skills, capacities and capabilities to enable them to participate in society as independent and responsible individuals;
- Advancing personal, social, emotional, political and developmental education,
- Raising aspirations,

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- Providing recreational and leisure time activity in the interests of social welfare for children and young people who have need by reason of their youth, status, ethnicity, ability, or social and economic circumstances with a view to increasing their achievement of positive outcomes.
- Encouraging self-respect, respect for others and the environment.

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 the activities outlined under the objectives and activities section.

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

During the year to 31 March 2023, the charity ("LYP") contacted and engaged with 284 children and young people (137 female, 147 male).

LYP met its aim of reaching a diverse range of young people from Levenshulme and the surrounding area (participants were primarily from the areas of Longsight, Levenshulme, Gorton and Burnage) and engaging them in meaningful activities through a variety of opportunities to interact with each other, LYP staff and the wider community.

As in previous years, LYP continued to offer a wide and varied programme, through regular weekly groups, school holiday provision and trips and events. The programme created opportunities for young people to learn, live a healthier, more active life, meet new people, make new friends and, of course, have fun. The young people LYP work with have always expressed how important LYP is in their lives and it has been a privilege to hear about the skills they have learned and the confidence they have gained through participation in LYP.

The staff team had another busy and fulfilling year working with LYP's partner agencies to deliver a dynamic and responsive programme and support young people.

13+ Provision - Fridays 6:00 - 8:00pm at Arcadia

These weekly sessions continued to provide a 'safe place' for young people to enjoy various activities with other young people their own age/year group. Young people can come and go as they please and they don't have to 'join' or attend every week. This empowers the young people to make their own decisions as to how to spend their time. Young people have enjoyed socialising, participating in creative activities, listening to, and creating music, using computers, and engaging in conversations with youth workers. In every session there is an opportunity for discussion, allowing young people to explore and increase their knowledge of issues that are of importance to them and enabling them to make informed, positive choices. Topics discussed during the year included relationships, physical exercise and sport; community involvement; volunteering; sexual health; diversity & equality.

Highlights for the group during the year included:

Taking part in The Dandy Portraits project

Lyric writing and a Music Project

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Podcasting

Club 95 – Wednesdays 6:00 -8:00 pm

LYP specialises in the provision of play and leisure opportunities for young people with additional needs aged 8 – 12 years. LYP believes in equality of opportunity for all, and based on this belief, continued to provide vibrant and energetic spaces for children and young people to play and take part in lots of activities and to connect with others of a similar age. Club 95 activities during the year included:

- arts and crafts
- drama
- sports
- challenges.

During the year there was a focus on projects and activities that promoted young people's health and wellbeing.

'Free play' is encouraged in our setting as this provides children with the opportunity to explore their imagination, develop their own games, take risks and challenge themselves. LYP strives to create a positive and happy inclusive environment where everyone is valued, and achievements are celebrated. Northmoor Community Centre was used for indoor activities and Crowcroft Park for outdoor activities.

Highlights for the year included:

Partnership work with 42nd Street developing young people's resilience.

Graffiti Project at Station South, turning an unsightly portacabin into a work of modern art.

'Girls Groups' - 4:00PM – 6:00pm Thursdays at Levenshulme Inspire Centre

This session took place weekly during the year, providing girls and young women with a space to discuss, plan, and lead their own projects. It has developed into a safe and fun environment in which they have grown in confidence, self-esteem and created friendships and a stable network of support.

Highlights of the year included:

- Work with 42nd Street Mental Health Charity.
- Developing mental health resources
- Cultural Celebration Event at Levenshulme Inspire
- Healthy Relationships and Sexual Health projects
- Conservation of the planters at Greenbank Park fields
- Cookery projects.

Emotional and Mental Health Workshops

During the year LYP ran workshops for young people to explore ways in which to manage stress and their mental health. The workshops provided the young people with tools to help them to manage the stresses of life and develop resilience. Various topics were explored - anger, supporting your friends, healthy relationships, and trauma and bereavement, based on the UK Heads Up resources. The young people were able to talk to trusted adults who helped them think about how to control their own thoughts, emotions and behaviour.

Holiday Provision

As in previous years, LYP ran play-focused sessions during the Easter, May half term, Summer and October half term holidays funded by the Holiday Activity Fund. Whilst the fund is primarily aimed at children who

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access free school meals, the programme was open to and included support for other children and young people facing hardship as the Project's leaders recognize this is important for a geographical area impacted by high levels of economic disadvantage, obesity and deprivation.

The programme delivered a mixture of drama, games, sports and arts and crafts and the local park was used to deliver some of these activities outdoors when the weather allowed. The children took part in daily nutritional activities in which they explored healthy eating and nutrition and considered how these impact on their lives.

Educational Visits and Trips

During the year, young people took part in numerous trips to attractions and parks around Manchester and beyond. These included trips to:

- the Manchester Museum
- Manchester Art Gallery
- The Science and Industry Museum
- Football History Museum
- Cinema
- Go Karting
- Escape Rooms
- Laserquest

Young Leaders

Growing young leaders is an invaluable part of LYP's work. LYP provides young people with opportunities for volunteering and taking ownership of various pieces of work. Young people who have been attending LYP for some time are encouraged to volunteer with delivering the programme and also serving as ambassadors, within the community and with other agencies, to raise the profile of LYP and local young people in general. They are provided with support and guidance in their roles and, through their volunteering, gain self-confidence and valuable transferable skills which they can use in their portfolios/records of achievement or CVs.

Social Action

LYP met its Manchester City Council target for social action and is in the process of working towards a Social Action agenda. During the year, young people were involved in conservation activities, planning community events and attending meetings as representatives of the Project and for local young people.

Quotes from young people and stakeholders...

"The best thing was the games in the park. I felt happy and energized."

"LYP is like my extended family. I really look forward to seeing you guys."

"If I wasn't here, I would be at home sitting and sleeping." (young person on HAF project)

"I have really enjoyed being a young leader on the play session. I have learnt so much."

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"Nutrition is about the good things that we put in our bodies."

"It was lovely seeing the kids have something to do in the holidays." (Parent)

"I really appreciate the HAF project. It helps me with my daughter in the holidays." (Parent)

"I was little bit wary about leaving my son as he didn't really want to go to the play session. However, when I returned, he did not want to come home with me because he had had such a good time!" (Parent)

Key Partnerships

A6 Partnership

Last year was the fifth year of The A6 Partnership, the partnership comprising M13 Youth Project, as lead partner, LYP and Anson Cabin Project, which has delivered play and youth work with Manchester City Council funding throughout the year. M13 and Anson Cabin are well established in their respective communities and have a long history. LYP trustees and staff have valued the support and advice they have been given and have sought to embed systems and process which mirror these successful projects and are proud to work alongside them.

42nd Street

LYP's partnership with 42nd Street continued throughout the year on various projects.

Arcadia

LYP continues to be a key player in helping to resolve 'anti-social' behaviour issues at Arcadia.

Groundwork Trust

LYP again worked in partnership with the Groundwork Trust during the year to build planters in Greenbank Park and other local conservation projects.

Local Venues

LYP runs its activities from various community buildings around Levenshulme, including Arcadia Library and Leisure, The Jain Centre, Levenshulme Inspire and Levenshulme Old Library. LYP has developed good, long-term relationships with the organisations and people operating these venues and they are all supportive of the work LYP does for young people in the community.

Financial review

Total income for the period was £65,404 and total expenditure was £67,593 leaving a deficit of £2,189 (2022 surplus of £5,724). Reserves at the end of the period were £28,742 of which £6,002 were restricted reserves.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, will seek to keep excess available funds in an interest-bearing deposit account, when reserves permit.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £22,740 of which all is free reserves.

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The trustees aim to establish free reserves in unrestricted funds at a level that equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level would provide sufficient funds to respond to gaps in funding and ensure that support and governance costs are covered. 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.

Plans for Future Periods

1. LYP will continue to seek and attract funding in order to be able to grow the team and enable it to be in the best position to respond to the needs of children and young people in the community.
2. LYP hopes to reach even more children and young people through its work, whilst remaining focused on engaging and consulting with them on all aspects of its delivery and designing programmes in partnership with them. The trustees believe this approach allows children and young people to build their capacity and develop skills for life, learning and work so that they are able to meet any future challenges they may face.
3. LYP will continue to develop and maintain effective strategic partnerships that will help it meet the needs of the children and young people it works with.
4. LYP is working to develop a more bespoke youth offer on Friday evenings, in collaboration with Arcadia Library and Leisure, which will allow young people who attend LYP sessions to have access to the sports facilities within the Arcadia centre. It is hoped this will come to fruition in the next 12 months.
5. In the first 6 months of the next financial year, LYP will be involved in a Peer Research project funded by GreaterSport, which will see local young people designing and undertaking a research project relating to local young people's participation in sports activities.
6. Using funding from Young Manchester, the trustees and staff team will, in the next 12 months, be undertaking an infrastructure review with the assistance of an external consultant, who will advise on the project's governance, policies and procedures with a view to implementing changes to make the project more robust.

Structure, governance and management

The Charity is a registered charitable incorporated organisation and is constituted under a trust deed and registered on 11th October 2017.

Appointment of trustees

New trustees are appointed by a resolution passed at a properly convened meeting of the serving trustees and serve for two year/s after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of three trustees with no more than twelve trustees due for re-appointment in any one year.

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At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the Project Manager.

Trustee Induction and training

The Trustees sought guidance from the Charity Commission resources. New trustees are inducted into the organisation, sent regular update emails from local and national organisations and are directed to relevant websites and information.

Trustees responsibilities in relation to the financial statements

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 22ND September 2023 and signed on their behalf by:



Hannah Peake

Chair

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
LEVENSHULME YOUTH PROJECT
REGISTERED CHARITY NO. 1175093**

I report on the accounts of the charity, for the Year Ended 31ST March 2023 which are set out on pages 9 to 19.

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(b) of the 2011 Act; and
- 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 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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: E.L. Anderson

E.L. Anderson

Date: 22nd September 2023

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

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (including income & expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.23 Total Funds £	Year Ended 31.03.22 Total Funds £
INCOME FROM:					
Donations		147	-	147	2,269
Charitable Income	(2)	8,373	56,884	65,257	70,079
Income from Trading Activities	(3)	-	-	-	5,021
Other Income		-	-	-	-
TOTAL		8,520	56,884	65,404	77,369
EXPENDITURE ON:					
 Charitable Activities	(4)	 (4,526)	 (63,067)	 (67,593)	 (71,645)
TOTAL		(4,526)	(63,067)	(67,593)	(71,645)
NET INCOMING (OUTGOING) ' RESOURCES FOR THE YEAR		3,994	(6,183)	(2,189)	5,724
 Transfers between funds	(15)	 -	 -	 -	 -
Reconciliation of Funds					
Total Funds Brought Forward		18,746	12,185	30,931	25,207
Total Funds Carried Forward	(15)	22,740	6,002	28,742	30,931

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 12 to 19 form part of these accounts.

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BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	(9)	607	819
CURRENT ASSETS			
Stock	(11)	-	254
Debtors	(12)	369	9,542
Cash at Bank and in hand		<u>54,418</u>	<u>26,148</u>
		54,787	35,944
LIABILITIES:			
Amounts falling due within one year	(13)	<u>(26,652)</u>	<u>(5,832)</u>
NET CURRENT ASSETS		<u>28,135</u>	<u>30,112</u>
NET ASSETS		<u>28,742</u>	<u>30,931</u>

ACCUMULATED FUNDS

Unrestricted	(15)	22,740	18,746
Restricted	(15)	<u>6,002</u>	<u>12,185</u>
		<u>28,742</u>	<u>30,931</u>

Approved on behalf of the Trustees



Chair Hannah Peake

Treasurer Pauline Janicka-Peachey

Date: 22nd September 2023



The notes on pages 12 to 19 form part of these accounts.

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2023

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

	2023 £	2022 £
Net movement in funds	(2,189)	5,724
Add back depreciation	1,123	821
Decrease/(increase) in stock	254	(254)
Decrease/(increase) in debtors	9,173	(7,771)
Increase/(decrease) in creditors	20,820	2,543
Net cash used in operating activities	29,181	1,063
Cash flows from investment activities:		
Purchase of fixed assets	(911)	-
Net cash provided by investing activities	(911)	-
Increase/(decrease) in cash and cash equivalents during the year	28,270	1,063
Cash and cash equivalents brought forward	26,148	25,085
Cash and cash equivalents carried forward	54,418	26,148

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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 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 are 6 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 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.

(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.

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 4.

(h) Debtors

Trade and other debtors are recognised at settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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(i) Stock

Stock of activity materials is stated at the lower of cost and net realisable value.

(j) 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:-

Computers 33.33% on cost

(k) 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.

(l) 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.

(m) Pensions

The charity currently administers contributions to an auto enrolment pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the contributions.

(n) 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.

2 INCOME FROM CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<i>M13 Youth Project Partner Grants:</i>			
Manchester City Council HAF Easter	-	3,847	3,847
Manchester City Council HAF May	-	2,438	2,438
Manchester City Council HAF Summer	-	12,188	12,188
MCC Youth & Play	-	36,400	36,400
UK Youth	8,373	-	8,373
GM Groundwork	-	900	900
GM Cost of Living	-	1,111	1,111
	<u>8,373</u>	<u>56,884</u>	<u>65,257</u>

Grants totalling £24,613 have been deferred including £19,074 from Young Manchester.

Previous Year	Unrestricted Funds £	Restricted Funds £	Total 2022 £
<i>M13 Youth Project Partner Grants:</i>			
Young Manchester	-	31,800	31,800
Young Manchester - Summer Playscheme	-	1,358	1,358
Manchester City Council HAF - Summer	-	8,727	8,727
Young Manchester - Easter Playscheme	-	2,103	2,103
Young Manchester - Curious Minds	-	8,785	8,785
Young Manchester - COSA	-	4,091	4,091
UK Youth	-	11,479	11,479
GMP - Aris	-	987	987
Young Manchester - Covid Recovery Fund	-	749	749
	-	<u>70,079</u>	<u>70,079</u>

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

3 INCOME FROM TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Secondment Income	-	-	-	4,896
Attendance Fee	-	-	-	125
	-	-	-	5,021

4 EXPENDITURE ON CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Employment Costs	3,496	44,012	47,508
Hospitality	-	129	129
Youth Training	-	14	14
Volunteer Travel & Expenses	-	521	521
Staff Travel & Subsistence	-	552	552
Activities Costs & Materials	566	12,677	13,243
Publicity	26	190	216
Events	-	623	623
Room Hire	-	586	586
Support Costs	325	3,111	3,436
Governance Costs	113	652	765
	4,526	63,067	67,593

Previous Year	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Employment Costs	1,914	49,683	51,597
Employment Allowance	60	-	60
Freelance Workers	-	159	159
Volunteer Travel & Expenses	-	440	440
Staff Travel & Subsistence	-	190	190
Activities Costs & Materials	-	9,215	9,215
Publicity	-	144	144
Events	-	4,110	4,110
Room Hire	-	2,256	2,256
Support Costs	8	2,908	2,916
Governance Costs	8	550	558
	1,990	69,655	71,645

5 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS		General Support £	Governance £	Total 2023 £
	<i>Basis of Apportionment</i>			
Premises Costs:				
Insurance	<i>Facilities Used</i>	343	-	343
Printing, Stationery & Postage	<i>Facilities Used</i>	62	-	62
Telephone & Broadband	<i>Facilities Used</i>	147	-	147
Minor Equipment & Software		258	-	258
AGM Costs		-	172	172
Trustee Expenses		-	17	17
Depreciation		1,123	-	1,123
Book-keeping, Admin & Payroll		1,498	-	1,498
Accountancy		-	576	576
Bank Charges		5	-	5
		3,436	765	4,201

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

5 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS cont...

Previous Year	Basis of Apportionment	General Support £	Governance £	Total 2022 £
Premises Costs:				
Insurance	<i>Facilities Used</i>	430	-	430
Printing, Stationery & Postage	<i>Facilities Used</i>	28	-	28
Telephone & Broadband	<i>Facilities Used</i>	98	-	98
Minor Equipment & Software		30	-	30
Depreciation		821	-	821
Book-keeping, Admin & Payroll		1,509	-	1,509
Accountancy		-	558	558
		<u>2,916</u>	<u>558</u>	<u>3,474</u>

6 STAFF COSTS

No employee earned £60,000 per annum or more.

The charity considers its key management personnel comprises the project manager and trustees.

Trustees have not been paid during the year. Key management costs including pension = £27,566, (2022 £27,018). The charity employed 6 people during the year.

The average number of employees, expressed as full time equivalents was:

	2023	2022
Services	<u>2</u>	<u>2.5</u>
Staff Costs:	£	£
Wages and Salaries	45,405	49,533
Pension Costs	2,103	2,064
Social Security Costs	-	-
	<u>47,508</u>	<u>51,597</u>

7 INDEPENDENT EXAMINER FEES

	2023 £	2022 £
Independent examination fees	576	558
	<u>576</u>	<u>558</u>

LEVENSHULME YOUTH PROJECT

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

8 TRUSTEES' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the funds of the charity was paid or payable, during the period, to any trustee or to any persons known to be connected with any of them. No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

9 TANGIBLE FIXED ASSETS

	Computer Equipment £	Total £
COST		
At 1st April 2022	4,489	4,489
Additions	911	911
At 31 March 2023	5,400	5,400
DEPRECIATION		
At 1st April 2022	3,670	3,670
Charge for Year	1,123	1,123
At 31 March 2023	4,793	4,793
NET BOOK VALUE		
At 31 March 2023	607	607
At 31 March 2022	819	819

10 CAPITAL COMMITMENTS

	2023 £ nil	2022 £ nil
Contracted for but not provided		

11 STOCK

	£	£
Activity Materials	-	254

12 DEBTORS

	£	£
Other Debtors	21	9,542
Prepayments	348	-
	369	9,542
Restricted	348	9,534
Unrestricted	21	8
	369	9,542

13 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other Creditors	339	256
Other Taxes & Social Security Costs	293	368
Deferred Income	24,613	-
Accruals	1,407	5,208
	26,652	5,832
Restricted	26,515	5,824
Unrestricted	137	8
	26,652	5,832

14 DEFERRED INCOME

	2023 £	2022 £
Deferred income comprises grant and secondment fees in advance		
Deferred grant income brought forward	-	1,440
Released during the year	-	(1,440)
Deferred during the year	24,613	-
Deferred income carried forward	24,613	-

LEVENSHULME YOUTH PROJECT

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

15 MOVEMENT IN FUNDS OF THE CHARITY

	Balance 1st April 2022 £	Incoming £	Transfer of Funds £	Outgoing £	Balance 31 March 2023 £
Restricted Funds					
Groundwork	-	900	-	(900)	-
<i>M13 Youth Projects Partner Grants:</i>					
Mcr City Council HAF Easter	-	3,847	-	(2,822)	1,025
Mcr City Council HAF May	-	2,438	-	(2,438)	-
Mcr City Council HAF Summer	1,449	12,188	-	(12,847)	790
M13 Youth Project - MCC Youth & Play	-	36,400	(607)	(35,793)	-
We Love Manchester	300	-	-	-	300
Young Manchester	5,836	-	-	(5,836)	-
Young Mcr - KCYPS	819	-	-	(819)	-
Young Mcr - Adventure	1,617	-	-	-	1,617
Young Mcr - COSA	367	-	-	(367)	-
Young Mcr - Curious Minds	1,663	-	-	-	1,663
GMP - Aris	134	-	-	(134)	-
GM Cost of Living	-	1,111	-	(1,111)	-
<i>Capital</i>					
M13 Youth Project - MCC Youth & Play	-	-	607	-	607
	12,185	56,884	-	(63,067)	6,002
Unrestricted Funds					
General	15,430	8,520	(4,533)	(4,526)	14,891
Designated Funds-Employment Contingency	3,316	-	4,533	-	7,849
	18,746	8,520	-	(4,526)	22,740
Total Funds	30,931	65,404	-	(67,593)	28,742

Details re 2023 funds:-

Groundwork
We Love Manchester
Young Manchester
Young Mcr - KCYPS
Manchester City Council HAF
Young Mcr - Adventure
Young Mcr - COSA
Young Mcr - Curious Minds
GMP Aris
Young Manchester - Covid Recovery

Contribution towards:

~ towards a youth activities programme
~ towards general youth work activities
~ general youth work activities
~ towards filming & photographic equipment. This fund is fully spent.
~ towards Easter & Summer and half term playschemes
~ towards a residential trip for young people.
~ towards salary & activity costs (City of Social Action project)
~ towards salary & activity costs (training & development)
~ towards equipment costs
~ towards organisation development and support costs

LEVENSHULME YOUTH PROJECT

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

16 MOVEMENT IN FUNDS OF THE CHARITY Cont...

Previous Year	Balance 1st April 2021	Incoming	Transfer of Funds	Outgoing	Balance 31 March 2022
<i>Restricted Funds</i>	£	£	£	£	£
Groundwork	1,849	-	-	(1,849)	-
Awards for All	2,442	-	-	(2,442)	-
We Love Manchester	300	-	-	-	300
Great Places Housing	450	-	-	(450)	-
GMCA - Covid Support	706	-	-	(706)	-
Young Manchester	2,758	31,800	-	(28,722)	5,836
Young Mcr - KCYPS	1,639	-	-	(820)	819
Young Mcr - Summer Playscheme	-	1,358	-	(1,358)	-
Manchester City Council HAF	-	8,727	-	(7,278)	1,449
Young Mcr - Easter Playscheme	-	2,103	-	(2,103)	-
Young Mcr - Adventure	1,617	-	-	-	1,617
Young Mcr - COSA	-	4,091	-	(3,724)	367
Young Mcr - Curious Minds	-	8,785	-	(7,122)	1,663
UK Youth	-	11,479	-	(11,479)	-
GMP - Aris	-	987	-	(853)	134
Young Manchester - Covid Recovery	-	749	-	(749)	-
	11,761	70,079	-	(69,655)	12,185
<i>Unrestricted Funds</i>					
General	10,130	7,290	-	(1,990)	15,430
Designated Funds-Employment Contingency	3,316	-	-	-	3,316
	13,446	7,290	-	(1,990)	18,746
Total Funds	25,207	77,369	-	(71,645)	30,931

Details re 2022 funds:-

Groundwork
Awards for All
We Love Manchester
Great Places Housing
GMCA - Covid Support
One Manchester
Young Manchester
Young Mcr - KCYPS
Young Mcr - Playscheme
Young Mcr - Adventure
Young Mcr - COSA
Young Mcr - Curious Minds
UK Youth
GMP Aris
Young Manchester - Covid Recovery

Contribution towards:

~ towards a youth activities programme
~ towards general youth work activities
~ towards general youth work activities
~ towards play work
~ towards covid support
~ towards holiday hunger scheme
~ general youth work activities
~ towards filming & photographic equipment. This fund is fully spent.
~ towards Easter & Summer playschemes
~ towards a residential trip for young people.
~ towards salary & activity costs (City of Social Action project)
~ towards salary & activity costs (training & development)
~ towards salaries, volunteer & running costs (Do It project)
~ towards equipment costs
~ towards organisation development and support costs

LEVENSHULME YOUTH PROJECT

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	-	607	607
Cash at bank and in hand	21,608	32,810	54,418
Other net current assets (liabilities)	1,132	(27,415)	(26,283)
	<u>22,740</u>	<u>6,002</u>	<u>28,742</u>

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Previous Year			
Tangible fixed assets	-	819	819
Cash at bank and in hand	18,746	7,402	26,148
Other net current assets (liabilities)	-	3,964	3,964
	<u>18,746</u>	<u>12,185</u>	<u>30,931</u>

17 GOING CONCERN

The charity's main source of income is grant funding. The trustees consider, having regard to the cash flow for 23/24 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 these income sources should cease.

18 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.