

REGISTERED CHARITY NUMBER: 1155093

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2019
FOR
YOU CAN COMMUNITY CLUB CIO**

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

YOU CAN COMMUNITY CLUB CIO
CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2019

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

YOU CAN COMMUNITY CLUB CIO

REPORT OF THE TRUSTEES for the Year Ended 31 March 2019

The trustees present their report with the financial statements of the charity for the year ended 31 March 2019. 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 2015).

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 charity delivered a comprehensive youth provision that included projects within a range of areas which catered for the diverse interests of our members. We linked with a several external providers to sustain the quality of delivery supporting members, their families and the wider community.

We continued to attract new grants and made progress at developing a sustainable and varied income generation model.

FINANCIAL REVIEW

Reserves policy

At 31 March 2019, the reserves of the Community Club were £28,451 (2018: £57,533). 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.

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.

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

YOU CAN COMMUNITY CLUB CIO

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

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

Trustees
G Maclaren
Mrs L Barnett
Mrs M Bates
E Buchan

- resigned 2/7/2018

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
M60 2ES

Approved by order of the board of trustees on 30/01/2020 and signed on its behalf by:

M Bates
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 the You Can Community Club CIO (the Trust) for the year ended 31 March 2019.

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.

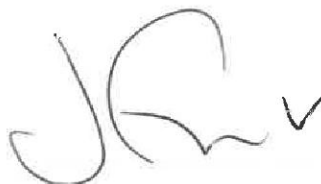
Independent examiner's statement

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: 30/11/20

YOU CAN COMMUNITY CLUB CIO

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2019**

	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	13,328	-	13,328	15,968
Charitable activities				
General	10,595	65,240	75,835	113,372
Service delivery	-	-	-	6,490
Total	23,923	65,240	89,163	135,830
 EXPENDITURE ON				
Charitable activities				
Sports projects	2,785	2,925	5,710	6,175
General	46,190	58,565	104,755	108,874
Outdoor pursuits projects	2,523	2,022	4,545	4,044
Skills projects	-	1,352	1,352	-
General youth provision	-	375	375	3,500
Marketing	216	789	1,005	489
Arts projects	-	503	503	1,000
Total	51,714	66,531	118,245	124,082
 NET INCOME/(EXPENDITURE)	(27,791)	(1,291)	(29,082)	11,748
 RECONCILIATION OF FUNDS				
Total funds brought forward	41,834	15,699	57,533	45,785
 TOTAL FUNDS CARRIED FORWARD	<u>14,043</u>	<u>14,408</u>	<u>28,451</u>	<u>57,533</u>

The notes form part of these financial statements

YOU CAN COMMUNITY CLUB CIO
STATEMENT OF FINANCIAL POSITION
At 31 March 2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	4	7,874	9,843
CURRENT ASSETS			
Debtors	5	2,501	2,767
Cash at bank and in hand		<u>25,199</u>	<u>49,749</u>
		27,700	52,516
CREDITORS			
Amounts falling due within one year	6	(7,123)	(4,826)
NET CURRENT ASSETS		<u>20,577</u>	<u>47,690</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		28,451	57,533
NET ASSETS		<u>28,451</u>	<u>57,533</u>
FUNDS	8		
Unrestricted funds		14,043	41,834
Restricted funds		<u>14,408</u>	<u>15,699</u>
TOTAL FUNDS		<u>28,451</u>	<u>57,533</u>

The financial statements were approved by the Board of Trustees on 30/01/2020 and were signed on its behalf by:

M Bates
Mrs 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 2019

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 2015)', 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 the cost less estimated residual value of 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 purpose of each fund is included in the Statement of Financial Activities on page 4 and in note 8 to the financial statements.

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

1. ACCOUNTING POLICIES - continued

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

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 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

3. STAFF COSTS

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

2019	2018
<u>5</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 2019

4. TANGIBLE FIXED ASSETS

	Motor vehicles £	Equipment £	Totals £
COST			
At 1 April 2018 and 31 March 2019	<u>859</u>	<u>17,382</u>	<u>18,241</u>
DEPRECIATION			
At 1 April 2018	419	7,979	8,398
Charge for year	<u>89</u>	<u>1,880</u>	<u>1,969</u>
At 31 March 2019	<u>508</u>	<u>9,859</u>	<u>10,367</u>
NET BOOK VALUE			
At 31 March 2019	<u>351</u>	<u>7,523</u>	<u>7,874</u>
At 31 March 2018	<u>440</u>	<u>9,403</u>	<u>9,843</u>

All the fixed assets owned are held for charitable purposes.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	763	1,483
Other debtors	<u>1,738</u>	<u>1,284</u>
	<u>2,501</u>	<u>2,767</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	3,370	1,022
Taxation and social security	1,405	1,922
Other creditors	<u>2,348</u>	<u>1,882</u>
	<u>7,123</u>	<u>4,826</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	Total 2019 funds £	Total 2018 funds £
Fixed assets	557	7,317	7,874	9,843
Current assets	20,609	7,091	27,700	52,516
Current liabilities	<u>(7,123)</u>	<u>-</u>	<u>(7,123)</u>	<u>(4,826)</u>
	<u>14,043</u>	<u>14,408</u>	<u>28,451</u>	<u>57,533</u>

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

8. 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>
	15,699	(1,291)	14,408
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>57,533</u>	<u>(29,082)</u>	<u>28,451</u>

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>
	65,239	(66,530)	(1,291)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>89,163</u>	<u>(118,245)</u>	<u>(29,082)</u>

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	At 31/3/18 £
Unrestricted Funds			
General fund	14,245	27,589	41,834
Restricted Funds			
Salford CVS	9,510	(9,510)	-
ASC Capital Fund	13,450	(2,151)	11,299
GM Fire and Rescue Service	4,580	(4,580)	-
Zochnois	4,000	(4,000)	-
D M Thomas Foundation	-	4,400	4,400
	31,540	(15,841)	15,699
TOTAL FUNDS	<u>45,785</u>	<u>11,748</u>	<u>57,533</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,258	(4,669)	27,589
Restricted funds			
Salford Council	50,000	(50,000)	-
Salford CVS	19,337	(28,847)	(9,510)
ASC Capital Fund	1	(2,152)	(2,151)
John Grant Davies trust	1,000	(1,000)	-
Peter Kershaw Trust	2,000	(2,000)	-
GM Fire and Rescue Service	-	(4,580)	(4,580)
Zochnois	-	(4,000)	(4,000)
D M Thomas Foundation	8,800	(4,400)	4,400
High Sherrif's Trust Income	2,250	(2,250)	-
Trusthouse Foundation	10,559	(10,559)	-
Greggs Foundation	2,000	(2,000)	-
Forver Manchester	5,000	(5,000)	-
Greater Manchester Football Ass. - GMFA	250	(250)	-
Salford Community Youth Allowance	500	(500)	-
Adactus Housing BIG Grant	1,875	(1,875)	-
	103,572	(119,413)	(15,841)
TOTAL FUNDS	<u>135,830</u>	<u>(124,082)</u>	<u>11,748</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

YOU CAN COMMUNITY CLUB CIO

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

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 2019**

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,501	654
Grants	-	-
Subscriptions	<u>11,827</u>	<u>15,314</u>
	13,328	15,968
Charitable activities		
Grants	64,524	111,222
Sundry income	<u>11,311</u>	<u>8,640</u>
	<u>75,835</u>	<u>119,862</u>
Total incoming resources	89,163	135,830
EXPENDITURE		
Charitable activities		
Wages	73,652	90,163
Operating costs	23,302	10,758
Insurance	1,581	1,919
General equipment	-	589
Transport costs	3,456	2,832
Sports projects	2,785	6,391
Arts projects	-	797
Outdoor pursuits projects	2,523	2,022
Refreshments	124	429
Training fees	-	867
Holiday programme expenditure	7,437	2,645
Marketing costs	216	489
Depreciation of motor vehicles	89	110
Depreciation of computer equipment	<u>1,880</u>	<u>2,351</u>
	117,045	122,362
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,200</u>	<u>1,720</u>
Total resources expended	118,245	124,082
Net (expenditure)/income	<u>(29,082)</u>	<u>11,748</u>

This page does not form part of the statutory financial statements