

Registered number: 07025561  
Charity number: 1134580

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**THE MANCHESTER YOUTH ZONE LIMITED**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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**THE MANCHESTER YOUTH ZONE LIMITED**  
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**CONTENTS**

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	Page
Reference and administrative details of the charity, its trustees and advisers	1
Chairman's statement	2 - 3
Trustees' report	4 - 13
Independent auditor's report	14 - 16
Statement of financial activities	17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20 - 38

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**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**Trustees**

Chris Davis, Chair  
James Smith, Vice Chair  
Katharine Vokes  
Heather Crosby  
Michael O'Connor  
Peter Henry  
Sandra Collins  
Elizabeth Peters  
Helen Taylor  
Frank Shephard  
Will Lewis

**Company registered number**

07025561

**Charity registered number**

1134580

**Registered office**

The Manchester Youth Zone Limited, 931 Rochdale Road, Harpurhey, Manchester, M9 8AE

**Chief executive officer**

Richard Marsh

**Independent auditor**

Crowe U.K. LLP, 3rd floor, The Lexicon, Mount Street, Manchester, M2 5NT

**Bankers**

Co-operative Bank, PO Box 250, Delf House, Skelmersdale, WN8 6WT

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2019

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The chairman presents his statement for the period.

Have you ever been to the Manchester Youth Zone? I have, often. The more I go, the more I want to go. There is something going on right now in Harpurhey that if bottled would be more valuable than any other precious commodity on earth.

When I visit MYZ, especially when it is in full flow, I see young people testing themselves. Sometimes they fail – but at least they have tried. I see people succeeding – beyond their wildest dreams. I see and hear of people being the first in their family to go to University, of going to Oxford University, of playing football at National level, of going on a trip away from home for the first time and of just having a chance to become the people that they should be.

For some people. The Manchester Youth Zone is life changing.

Manchester Youth Zone does what it says on the tin; provides a venue in Manchester for young people. What the name doesn't express, is that it goes beyond a venue – to offering young people not just 'somewhere to go' but also 'something to do' and most importantly 'someone to talk to'.

The name change from 'The Factory Youth Zone' to 'Manchester Youth Zone' was a significant turning point for the Youth Zone last year. The aim, in consultation with young people, was to connect young people to the vibrant, successful and energetic city centre, just three miles away, and the opportunities available for them there. Conversely, connecting the city to the Youth Zone – recognising its young people, the future of our city.

Throughout the last year partnerships have been at the heart of all we have done to grow our offer and to make a difference in Manchester. In June we launched our partnership with Joe Gallagher Boxing Academy which now sees young people from 16 onwards, studying at Manchester Youth Zone whilst receiving a unique coaching experience.

As lead of the North Manchester Youth Partnership we have, with our youth work partners in North Manchester delivered a contract from Young Manchester which reached 761 young people last year, using a similar model we delivered a Big Lottery project which developed the careers horizons of 1,581 young people using work experience, work encounters and industry days.

A number of partners including The Oglesby Charitable Trust and JD Foundation have enabled us to respond to the interests of our members. The OCT enabled us to strengthen our work with The Outward Bound Trust and offer residentials to our junior members, many of whom were away from home for the first time.

The JD Foundation worked with young people to re-launch our Saturday night offer as a 'JD Takeover' where their staff share some of their skills to develop the skills of our young people in new areas such as fashion design, dance and CV writing.

It takes £1.6m an army of volunteers, and incredible supporters who not only donate financially, but their time, experience and expertise to keep the doors of the Youth Zone open and this continues to be vital. I am particularly proud to see the Youth Zone lead the way in fundraising, with the launch of "Give and Take", in its first year it has a number of notable responsible and forward-thinking companies participating – again, with mutually beneficial partnerships at the heart of the initiative - we can only go from strength to strength with this model of corporate support.

A really powerful piece of work last summer was the delivery of our "Holiday Hunger" programme, for those young people and families identified by schools as likely to struggle without the provision of free school meals. With the support of the Department for Education and UKFast, we ensured that children were able to attend during the day time for activities, breakfast and lunch – allowing young people to look forward to the Summer Holidays! We also provided free food to every young person joining our evening sessions – in total offering 6,597 meals to young people over the summer. We passionately believe that this is the right thing to do. We have

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2019

delivered this programme over all school holiday periods – supported by fantastic private sector partners during the Christmas period to offer Christmas hampers too. Special thanks go to Fare Share for our food and Lindsay Graham for articulating the need and the model.

In October we held our #ThisYouthCan awards, celebrating the amazing achievements of our young people which recognised their volunteering, skills, achievements and personal journeys. The event made it obvious to all why Manchester Youth Zone is so crucial in the lives of young people, if you were unable to join us on the evening I would urge you to please view some of the stories on our YouTube page ([www.youtube.com/channel/UC0CTtHwZ6djW1wdFKWnb4cw/videos](http://www.youtube.com/channel/UC0CTtHwZ6djW1wdFKWnb4cw/videos)).

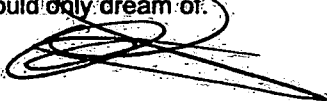
I continue to be impressed by what our young people do and the messages that they articulate on the issues that affect their every day. Over the last year they have met with Andy Burnham – Mayor for Greater Manchester, the Deputy Mayor Beverley Hughes, Nick Herd MP Police Minister and have received excellent media coverage from BBC and Sky with us making the national news at 9 and 10 on both channels. The voice of young people remains vital, and the Youth Zone continues to work to ensure they have the tools to express themselves.

The work we undertake with young people would not be possible without some truly remarkable people who are committed to our vision of allowing young people to achieve their dreams. The Development Committee put on a series of remarkable events this year; a golf day, darts tournament and our annual Red V Blue Football event which brought in a staggering £90,000 to support young people.

I stand in awe at the work of the Youth Workers, who on an almost daily basis have to face issues that we read about on the front page of newspapers. How they do it I have no idea. I would like to extend a thank you to all the staff and volunteers at the Youth Zone for their commitment and desire to go the extra mile to ensure that young people feel supported, confident and resilient.

Please join in. Come and see what we do. The Manchester Youth Zone is unique in our city. There is simply nothing else like it. It is a hidden gem that this City needs to shout about. It provides world class facilities that years ago people could only dream of.

Name Chris Davis  
Chairman:



Date 18 December 2019

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## **THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019**

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The Trustees, who are also non-Executive Directors of the company, present the following report together with the audit Financial Statements of the charity for the period ending 31 March 2019, having taken advantage of the small companies exemptions provided under S415A of the Companies Act 2006.

#### **CONSTITUTION**

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27 August 2009 (Charity Number 1134580). Management of the charitable company's affairs is vested in the co-trustees.

In the event of a winding up, the present members and those who have ceased to be a member within one year of such an event have guaranteed the liabilities of the company to the sum not exceeding one pound each.

#### **METHOD OF APPOINTMENT OR ELECTION AND INDUCTION OF TRUSTEES**

When appointing new Trustees, the Board considers the following:

- Board structure
- Review of the composition of the Board including the evaluation and balance of skills, knowledge and experience of Board members
- Give consideration to succession planning for Trustees

Upon appointment to the Board, Trustees are expected to attend bi-monthly Board meetings for which papers are submitted a week prior to the date.

The Memorandum and Articles of Association states that the number of trustees shall have no maximum and shall not be less than three.

Full details of the rules are contained in the company's Memorandum and Articles of Association, which may be inspected at the registered office.

Newly appointed trustees are provided with a comprehensive induction to Manchester Youth Zone through the provision of in-house training and an induction with the CEO covering Trustee responsibilities with particular emphasis and context given to Safeguarding and Financial risk.

#### **ORGANISATIONAL STRUCTURE AND DECISION MAKING**

Manchester Youth Zone is governed by its Board of Trustees, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Manchester Youth Zone, and for ensuring that the charity satisfies its legal and contractual obligations. The trustees meet on a bi-monthly basis.

#### **Management Team**

The Chief Executive, Richard Marsh provides key leadership in Manchester Youth Zone with the leadership team developing and delivering the business plan. The CEO is supported by three members of the leadership team with responsibility for Youth Work, Fundraising and Resources. Last year we added a post of Senior Grants and Contracts manager to reflect the sub-contracting now taking place to North Manchester Youth Partnership members.

There has been a significant change within the leadership team with the return from Maternity leave of the Head of Youth Work. Within the Youth Work team after 7 years, the seniors Youth Work Manager left to work for The

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## **THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019**

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Children's Society on a programme combatting Child Criminal Exploitation, his knowledge having been gained with the Youth Zone. To strengthen and maintain our work around Child Criminal Exploitation, we appointed a manager responsible for programmes to address this ongoing preventative safeguarding work.

#### **Wider network**

There has been a greater emphasis on partnership work to deliver activities across different communities and increase reach to more young people. This has included the Youth Zone taking a lead in newly commissioned services in North Manchester including the North Manchester Partnership with 'Young Manchester', there has been ongoing work with The Rank Foundation on the development of a "Place Based" approach across the voluntary youth providers in North Manchester. This has been a key piece of leadership in developing and growing other youth providers to ensure that there is an adequate diversity and spread of youth provision across North Manchester.

The Youth Zone remains a participant in the youth work strategic leads group in Manchester and sits on other North Manchester and Manchester wide strategic groups.

#### **RISK MANAGEMENT**

The Trustees have considered the principal risks to which the charity is exposed and considers these to be:

- Failure to secure budgeted income from corporate funders and fundraising activity.
- Possibility of Manchester City Council reducing its £300k yearly contribution to the Youth Zone.
- The Youth Zone spending more each year than its income and therefore calling on reserves each year.
- The conclusion of large and longer term funding contracts.
- The security of young people, volunteers and staff whilst in the building

In response to the identified risk the Board have taken the following actions:

- The board will work closely with the Development Committee and supporters of the Youth Zone who can identify new sources of funding
- The Board has established a cultivation strategy identifying individuals they wish to engage further
- An events programme is in place to ensure engagement of new funders and to raise funds
- In order to grow unrestricted income launched the "Give and Take" model to attract private sector funding.
- Engagement with the development of Young Manchester as a long term partner
- Develop the Youth Zone's capacity to act as a "prime" contractor and lead the voluntary youth sector in North Manchester
- Exploring the diversification of the public sector and restricted funding base
- Reviewed the skill set of the Board and brought on private sector leaders and the Police at a senior level to improve the strategic overview
- Income generation and expenditure are monitored and reported effectively
- Identification of pro bono services to deliver a real cost saving for the Youth Zone

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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- Positioning of Youth Zone as a lead and expert body on issues relating to North Manchester e.g. effects of serious and organised crime, and therefore increasing the opportunities for funding and commissioning
- Drawn up plans for the remodelling of the entrance to the Youth Zone with improved security. Monitored pro-actively the level of reserves to ensure they are in line with the policy of being between 3-6 months of operating costs.

#### Renaming

To address some of the issues identified, we rebranded and relaunched as Manchester Youth Zone to connect our young people with Manchester and the business community with the Youth Zone – encouraging them to take ownership of the young people in their city and offering it as a cause which they should support. The impact was almost immediate with our increased visibility to the national media based in Salford with visits from BBC Radio 4, BBC Breakfast and News and Sky TV.

#### POLICIES AND OBJECTIVES

We aim to help all young people aged 8 to 19 to succeed in life through a whole range of programmes, activities designed in consultation with young people.

We draw 73% of our membership from the most disadvantaged communities; some of the wards are in the most deprived 10% in the UK. To this end whilst we provide youth work and play opportunities for all young people, our vision is that no young person touched by the Youth Zone should be NEET (Not in Education, Employment or Training). All our activities support young people to make the transition to adulthood giving them the skills to engage in the economic, cultural and sporting life of Manchester.

#### Objectives 2018-19 and achievement

Objective	Achievement
1. Engage 200 young people over a minimum of 2 sessions a week.	189 young people were engaged for 2 or more sessions per week
2. Ensure Senior Youth Work sessions are operating at peak times in the evenings and at weekends and explore joint deliver methods with other local and city-wide providers.	Manchester Youth Zone relaunched it's Saturday evening provision on Saturday Nights in September and has grown the number attending this session , In addition Friday afternoons provide a provision for students aged 16-19.
3. Ensure the characteristics of Manchester Youth Zones active membership is reflective of the local youth population in relation to gender, ethnicity, age, disability etc and draws from across North Manchester.	We have a membership which reflects the population of North Manchester, we continue to seek ways to ensure female participation is 50/50 in the older age range from 14 plus.
4. Develop opportunities for young people that strengthens their voice and influence at a local and city-wide level.	Over the last 12 months huge strides have been made that give young people a voice in the politics of the city and the region with young people presenting to City councillor, Leaders from the Combined Authority and Government Ministers.



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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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5. Take a multi-agency approach to supporting children and young people that may require early help and targeted support. e.g. Young Carers, LAC, Care Leavers etc.	The Youth Zone has worked closely with other agencies to support young people in particular Early Help, strong links have been made through The Youth Zone participation in ACE's training across Harpurhey.
6. Provide strategic leadership for partner youth organisations through the facilitation of the North Youth Partnership.	The Youth Zone through the North Youth Partnership works with 12 other youth organisations delivering £400K of activity for young people in North Manchester.
7. To relaunch as Manchester Youth Zone in order to connect young people and city businesses with one another having a joint investment in Manchester.	In June The Manchester Youth Zone relaunch took place with new signage and a brand new presence reflected in increased national media exposure.
8. To introduce the "Give and Take" fundraising programme for corporate volunteers	Seven employers across Manchester signed up to this programme giving Manchester Youth Zone monthly payments.

#### ACTIVITIES FOR ACHIEVING OBJECTIVES

##### Projects and Programmes

The Youth Zone was established in 2012 and is committed to working in partnership in North Manchester to achieve greater outcomes for young people. We aim to help all young people aged 8 to 19 (up to 25 for those with additional needs) to succeed in life through a whole range of programmes, activities and workshops designed in consultation with young people.

##### Core Offer

This is our universal offer which happens each evening. It is open to all young people who become members of the Youth Zone:

##### Juniors Aged 8 to 12

Days offered: Tuesday, Thursday and Friday evenings from 3:30

Visits over the year: 14,450 (previous year 14,572)

Activity: Includes youth work and play activity with sports, arts, music and dance. There have been a number of trips to visit cultural, industry and private sector partners involved in projects which have included; The Sharp Project, Tuna Fish Media, Crowne Plaza, Jodrell Bank and Outward Bound trips to the Lake District. New this year has been activities in partnership with The Dogs Trust, Explore Learning, GM Fire & Rescue Service and Eclipse. The Bike to the Future workshop has proved especially popular and has introduced enterprise activities. Additionally, the new allotment project which young people designed, planned and are now nurturing, has brought with it, the benefit of a quiet space for conversations around health and wellbeing.

During the past twelve months we have continued to expand our Learn to Lead programme and this has increased the number of 'young leader' volunteers on junior Sessions this provides a very visible demonstration of social action.

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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#### Seniors Aged 12 to 21 (up to 25 for those with additional needs)

Days offered: Monday, Wednesday, Friday and Saturday evening which was re-introduced in September  
Visits over the year: 17,981 (previous year 22,573)

Activity: Young people following a youth work programme of interest based work and activity. On a session there is a minimum of 20 sports, arts, dance, music and social activities in place. All young people are able to access individual support from Youth Work staff. Over the course of the year there are a number of off site visits and residential trips including Outward Bound. A new Boxing session has proved very popular with senior members this links to the Joe Gallagher Academy which is based at The Manchester Youth Zone.

During the year we have introduced Drama which is facilitated by two local writers and we developed our fitness offer, making it more inclusive and concentrating on wellbeing. Our Music offer has resulted in young people recording songs and performing outside the Youth Zone.

Workshops and issue based activity is incorporated into youth work sessions. Subjects are selected based on what young people suggest or on local concerns and trends. This year, topics have included employability, health and extremism. A girls group was also established on Monday evenings.

As part of the senior sessions we have introduced a 16-19 session on a Friday afternoon which has involved young people who are at college participating and taking part in our activities then and during the week.

We relaunched our Saturday night offer following a prolonged period of anti-social behaviour locally working with young people we co- designed a new offer for Saturday's and were assisted by the JD Foundation who now run a monthly JD Takeover evening.

A major piece of work has been around Young People's voice with young people being involved in putting their views forward to decision makers and policy makers nationally in the city and city region. They have shared thoughts and solutions around Hate Crime and knife crime creating work on line and attending meetings.

#### **Employability**

The development of employability skills with all young people across senior and junior sessions has been key to all that we do in preparing young people to make a contribution to the economic success of Manchester. Employers and private sector supporters have contributed to both senior and junior sessions, raising aspirations and offering insight into new career pathways and industries.

Employers are directly involved in our sessions delivering skills and awareness raising. The JD sessions introduced young people to buyers and their fashion team, Dept (formerly E3 creative) ran an in depth coding course for young people. Volunteers from our corporate supporters bring a new and different perspective with Nike, Allianz and Car Finance 24/7 regularly working with our young people.

Last year we introduced the Duke of Edinburgh Award programme to accredit young people for the work they do volunteering giving this credibility in the eyes of employers, 5 young people took part in the programme. We have also delivered qualifications such as the Sports Leaders Awards to add to young people's portfolios.

Two of our Young Leaders went to the Outward Bound 19 day 'Skills for Life' course over last summer. This was a real achievement and demonstrated their independence and willingness to push themselves to find new opportunities.

Our Smart Futures project, funded by Reaching Communities has provided a number of career focused days which have been offered to schools locally as well as to our members. These include a Construction Day, Enterprise Days, an NHS Day and a Digi Day. Young people took part in a week long introduction to careers in

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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Law, an event that a number followed up with work experience.

The Bike to the Future programme also feeds into our employability offer. Young people gain an understanding and respect for the work place, consistency and effort. The bike project continues to be a motivating factor in retaining the engagement of harder to reach young people who have accessed other sessions at the Youth Zone. We have established the extremely popular 'earn a bike' scheme and developed options for accreditation and up-cycling which we will introduce next year. Importantly, Bike to the Future creates opportunities to learn about enterprise and self-employment. Greater Manchester Police and The University of Manchester continue to donate bikes that haven't been claimed and have given permission that the Youth Zone are able to sell these bikes back into the community.

We have provided an employability offer ranging from giving young people the skills and resilience to find their own part time jobs to our first young person gaining entry to Oxford University.

#### **Food Poverty**

Food poverty is an endemic issue in the local community and a key component of our core offer is the provision of a hot meal for young people on sessions. We continue to provide thousands of hot meals to young people at a cost of no more than £1 each. For some of the young people this is the only hot meal they will have that day.

Over the summer of 2018, with funding we were able to offer all children attending our evening session's free meals to ensure everyone was being fed. During the day we ran a programme for targeted young people and families aged 8-11 addressing Holiday hunger for those on free school meals who may not otherwise have well balanced and nutritious food. This proved a real success with 110 children attending, the feedback and impact from this is such that we have continued this work in subsequent holiday periods.

Food and nutrition has become integrated into all of our work, for example, education around hydration and the effects of food supplements applied in sport and gym sessions. A cooking session each Wednesday has grown and the need for a young person's training kitchen is very apparent. Over the last year on junior sessions, we have seen better food choices and portion control, with young people expanding the variety of food they eat including vegetables. We have developed an allotment project on site so young people now sow, grow and harvest their own produce.

Our nutrition work forms part of a wider health curriculum which includes sexual health, relationships, emotional wellbeing and physical fitness.

#### **Safeguarding**

We have continued to develop our safeguarding work to include protecting young people from criminal exploitation. This is our biggest safeguarding threat. Funding from BBC Children in Need and the Rank Foundation together with City Council funding enabled us to run the Junior Choices programme which supports young people "at risk" of child criminal exploitation. As we head into our third year of developing this work, we are rightly proud, as it allows us to intervene early on and have a profound impact with young people and their families. With the support of Manchester Metropolitan University Psychology Department we have a robust statistical framework to demonstrate impact.

Our Safeguarding lead member of staff has undertaken enhanced certificated training with Manchester Safeguarding Children Board on a range of subjects including Domestic Violence, Children Affected by Substance Misuse and Children Affected by Neglect – these three areas are the most prevalent safeguarding concerns. The other feature of this year has been all delivery staff being involved in the Manchester City Council Adverse Childhood (ACE's) experiences work and for much of our work to be accredited as ACE's informed. As part of the partnership we continue to adapt and change our practice to ensure we meet the needs of young people.

All staff have received refresher safeguarding training, including briefings on the risk issues outlined above.

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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#### Leadership through The North Manchester Youth Partnership

Manchester Youth Zone remains committed to growing the volume and quality of youth work in North Manchester through Chairing and leading the Youth Partnership. We presently manage a fund from Young Manchester that commenced in April 2018 reaching 761 individual young people in a year across North Manchester. We also deliver with partners the Smart Futures project which has worked with 1581 young people offering them work experience, work encounters and industry days.

We meet regularly as a partnership sharing what we do and seeking to work together to provide young people with high quality youth services this partnership is now in a strong place and is proving attractive to future funders who want to ensure the voluntary sector are working together.

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

#### KEY FINANCIAL PERFORMANCE INDICATORS

Total income for the year was £1,601,804 (2018: £1,399,285). Of this, £622,427 was from donations and legacies (2018: £802,174) and £654,116 was from charitable activities (2018: £546,341).

Total expenditure for the year was £1,507,125 (2018: £1,265,100). Of this 90.8% was on charitable activities (2018: 94%).

The net surplus is £94,679.

The funds carried forward were £582,685 (2018: £488,006), of which £490,967 (2018: £376,847) were unrestricted funds and £91,718 (2018: £111,159) were restricted.

#### REVIEW OF ACTIVITIES

##### Membership

We have seen a consistent number of juniors attending sessions. Throughout 2018 the Youth Zone had to deal with the consequences of significant anti-social behaviour within the locality and this had an impact on attendance at Senior Sessions. Through the hard work of staff, volunteers and partners, these numbers began to recover. Many young people have articulated their fear of knife crime and serious youth violence as a reason which prevents them taking part in evening activities.

##### Financial review

#### RESERVES POLICY

The Trustees have set a reserves policy, that the reserve should be between three and six months operating costs. We are aware that at times our reserve has dropped beneath this target and in the financial year. Total reserves as at 31 March 2019 stood at £582,685 of which £91,818 were restricted. Unrestricted reserves were £490,867. Of these, £25,235 relate to fixed assets, leaving £465,632 as free reserves.

Three and six months' expenditure represents between £376,781 and £753,563 meaning the charity is within its reserves policy.

#### PRINCIPAL FUNDING

During the financial year 2018-19 total income was £1,601,804

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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Voluntary Income (individually stated where over £25,000)

ANS	£28,447
Bruntwood	£50,000
Together	£25,000
Money Plus	£72,000
Fundraising Events	£302,827
Other Donations	£146,980
<b>Total Donations</b>	<b>£625,254</b>
Manchester City Council	£300,000
<b>Total Voluntary Income</b>	<b>£925,254</b>
Activities for Generating Funds	£91,751

Income from charitable activities (individually stated where over £25,000)

Big Lottery	£127,409
The Oglesby Charitable Trust	£35,660
Young Manchester	£149,900
Eric Wright	£25,000
Zochonis Charitable Trust	£25,000
Other	£199,396
<b>Total Income from Charitable Activities</b>	<b>£562,365</b>

**Plans for future periods**

#### **FUTURE DEVELOPMENTS**

A number of developments have been identified for 2019-2020, these include:

- The development of the "Give and Take" initiative with corporate Manchester that will deliver greater funding, more volunteers and the engagement of givers in what we do
- The Youth Zone will become a "Safe Zone" for young people needing a combination of youth work and therapeutic support to help with mental health issues.
- The development of careers information advice and guidance to young people, that recognises the primacy of young people – We intend to appoint a Job Coach
- We know that we need to diversify our offer to meet the articulated needs of young people, we will continue to seek funding to enable us to do this.
- Greater involvement of North Manchester youth network partners to expand our reach and build capacity of the voluntary sector through a place based approach to develop the leadership skills and social action of young people.
- Development of social enterprise as a means to gaining unrestricted income.

#### **PAY POLICY FOR STAFF INCLUDING SENIOR STAFF**

Each year the Youth Zone remuneration subcommittee looks at pay of all staff and makes a recommendation for any adjustment or cost of living increase to the whole Board.

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019

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The Youth Zone is paying over the government's recommended National Living Wage, and is working towards the 'Real Living Wage' Foundation figure. The Youth Zone benchmark these salaries with other Youth Zones who are part of the Onside network, taking guidance from our statistical neighbours in terms of volume and income.

#### EQUAL OPPORTUNITIES

The Youth Zone is an equal opportunities employer and aims to create an environment in which all people are fully valued.

#### INFORMATION ON FUNDRAISING PRACTICES

The Youth Zone's funding comes from a mixture of donations and grants. The majority of donations come from Manchester's private sector as opposed to individual donors, however the charity Trustees are aware of the need to protect vulnerable people and other members of the public from fundraising behaviour which:

- is an unreasonable intrusion on a person's privacy
- is unreasonably persistent
- places undue pressure on a person to give money or other property

The charity does not employ an external fundraiser and monitors the fundraising activities of its staff, and third party fundraisers to ensure that standards are met.

The Youth Zone has signed up to the Fundraising Regulator whereby registered organisations agree to demonstrate compliance with the law. The Code of Fundraising Practice outlines the standards expected of all charitable fundraising organisations across the UK. The standards were developed by the fundraising community through the work of the Institute of Fundraising and Public Fundraising Association.

The Youth Zone's open and accessible complaints procedures are followed if concerns are raised about fundraising, and the Chairman is kept informed of all complaints, however the Youth Zone has not received any complaints regarding our lack of compliance to fundraising standards or scheme for fundraising regulation, nor has anyone acting on the organisations behalf for the purposes of fundraising.

The Youth Zone consults the Code of Fundraising Practice when new fundraising is undertaken and is made aware of changes in policy via updates from the Institute of Fundraising.

The Youth Zone references the Code of Fundraising Practice when undertaking any new forms of fundraising.

Fundraising highlights over the past year have included:

- The embedding of partnerships with a number of key supporters – including, Bruntwood, CarFinance247, e3 Creative and MoneyPlus.
- The success of new fundraising event, the 'Champagne Lunch' supported by the Development Committee.
- A group of supporters bravely climbing Kilimanjaro and fundraising at the same time!
- Manchester Ball supporting MYZ for the 6th year in a row.
- The annual Reds V Blues football event exceeding expectations to raise £90,000.
- Supporter MoneyPlus Group winning the 'Charity Supporter of the Year' Award at the North West Charity Awards.
- A large donation received via Santander at the recommendation of Calvin Capital.

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## **THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2019**

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- The continued support of the MYZ Development Committee.

#### **DISABILITIES**

The Youth Zone welcomes young people of all abilities and encourages their participation free from discrimination. The Youth Zone also employs an Inclusion Co-ordinator to ensure that we are aware of the needs of young people who attend the Youth Zone and are able where appropriate to support their needs.

#### **PUBLIC BENEFIT**

The activities of the charity are undertaken to further its charitable purposes for the public benefit. The provision of a high-quality facility for young people responds to a clear, ongoing demand from young people, parents and the wider community for more and better places for young people to go. The facility focuses on attendance and affordable access to all the facilities that are provided and will lead to:

- Improved achievement and enhanced aspirations amongst young members of the local community
- Those attending the Youth Zone will be happier, healthier and make constructive use of their leisure time
- Greater motivation to succeed, and avoid nuisance or anti-social behaviour

Longer term public benefits will include improved health, reduced crime, enhanced learning and employability, and greater community cohesion.

The Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance issued by the Charity Commission.

#### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Manchester Youth Zone Limited (formerly known as The Factory Youth Zone (Manchester) Limited) for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice),

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking

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**THE MANCHESTER YOUTH ZONE LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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reasonable steps for the prevention and detection of fraud and other irregularities.

**DISCLOSURE OF INFORMATION TO AUDITOR**


Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

The Trustees have taken advantage of the small companies exemptions provided in Section 415A of the Companies Act 2006.

~~This report was approved by the Trustees, on and signed on their behalf by:~~

  
**Chris Davis**  
Trustee

  
**Heather Crosby**  
Trustee

18 December 2019



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## **THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

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### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MANCHESTER YOUTH ZONE LIMITED**

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#### **OPINION**

We have audited the financial statements of The Manchester Youth Zone Limited (the 'charity') for the year ended 31 March 2019 set out on pages 17 to 38. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **CONCLUSIONS RELATING TO GOING CONCERN**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **OTHER INFORMATION**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material

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## **THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

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### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MANCHESTER YOUTH ZONE LIMITED**

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misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's report.

#### **USE OF OUR REPORT**

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**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE MANCHESTER YOUTH ZONE LIMITED**

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This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

*Vicky Szulist*  
**VICKY SZULIST**

**Crowe U.K. LLP**

Chartered Accountants  
Statutory Auditor

3rd floor  
The Lexicon  
Mount Street  
Manchester  
M2 5NT

Date:

*19th December 2019*

Crowe U.K. LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>INCOME FROM:</b>					
Donations and legacies	3	617,427	5,000	622,427	802,174
Charitable activities	4	91,751	562,365	654,116	546,341
Other trading activities	5	325,161	100	325,261	50,770
<b>TOTAL INCOME</b>		<b>1,034,339</b>	<b>567,465</b>	<b>1,601,804</b>	<b>1,399,285</b>
<b>EXPENDITURE ON:</b>					
Raising funds:					
Donations and legacies		138,367	167	138,534	77,610
Charitable activities		781,740	586,851	1,368,591	1,187,490
<b>TOTAL EXPENDITURE</b>	8	<b>920,107</b>	<b>587,018</b>	<b>1,507,125</b>	<b>1,265,100</b>
<b>NET BEFORE TRANSFERS</b>		<b>114,232</b>	<b>(19,553)</b>	<b>94,679</b>	<b>134,185</b>
Transfers Between Funds	17	(212)	212	-	-
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>114,020</b>	<b>(19,341)</b>	<b>94,679</b>	<b>134,185</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>114,020</b>	<b>(19,341)</b>	<b>94,679</b>	<b>134,185</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		376,847	111,159	488,006	353,821
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>490,867</b>	<b>91,818</b>	<b>582,685</b>	<b>488,006</b>

The notes on pages 21 to 38 form part of these financial statements.

**THE MANCHESTER YOUTH ZONE LIMITED**

(A company limited by guarantee)

**BALANCE SHEET  
AS AT 31 MARCH 2019**

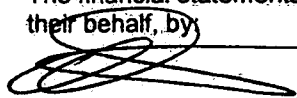
	Note	£	2019 £	£	2018 £
<b>FIXED ASSETS</b>					
Tangible assets	13		25,235		37,856
<b>CURRENT ASSETS</b>					
Stocks	14	2,340		1,937	
Debtors	15	166,478		143,010	
Cash at bank and in hand		<u>453,728</u>		<u>417,053</u>	
		622,546		562,000	
<b>CREDITORS:</b> amounts falling due within one year	16	<u>(65,096)</u>		<u>(111,850)</u>	
<b>NET CURRENT ASSETS</b>			<u>557,450</u>		<u>450,150</u>
<b>NET ASSETS</b>			<u>582,685</u>		<u>488,006</u>
<b>CHARITY FUNDS</b>					
Restricted funds	17		91,818		111,159
Unrestricted funds	17		<u>490,867</u>		<u>376,847</u>
<b>TOTAL FUNDS</b>			<u>582,685</u>		<u>488,006</u>

The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 18/12/19 and signed on their behalf, by



**Chris Davis, Trustee**



**Heather Crosby, Trustee**

The notes on pages 21 to 38 form part of these financial statements.

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**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2019**

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	Note	2019 £	2018 £
<b>Cash flows from operating activities</b>			
Net cash (used in)/provided by operating activities	19	<u>43,435</u>	<u>139,241</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<u>(6,760)</u>	<u>(7,122)</u>
<b>Net cash used in investing activities</b>		<u>(6,760)</u>	<u>(7,122)</u>
<b>Change in cash and cash equivalents in the year</b>		<b>36,675</b>	<b>132,119</b>
Cash and cash equivalents brought forward		<u>417,053</u>	<u>284,934</u>
<b>Cash and cash equivalents carried forward</b>	20	<u><b>453,728</b></u>	<u><b>417,053</b></u>

The notes on pages 21 to 38 form part of these financial statements.

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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#### 1. GENERAL INFORMATION

Manchester Youth Zone is a private charitable company limited by guarantee (Company Number 07025561, Charity Number 1134580). Its registered office is 931 Rochdale Road, Harpurhey, Manchester M9 8AE.

#### 2. ACCOUNTING POLICIES

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Manchester Youth Zone Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Company status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member. This applies to members of the charity at the date of dissolution or those who were members within twelve months of the dissolution.

##### 2.3 Going concern

The charity's activities, together with the factors likely to affect its future development, performance and position are set out in the Trustees' Report which also describes the financial position of the charity including its cash, investment and reserves policy. The charity forecasts and projections, taking account of reasonably possible changes in donations, legacies, fundraising activities and other income, show that the charity should be able to operate with the current level of reserves it has. After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual report and financial statements.

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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#### 1. ACCOUNTING POLICIES (continued)

##### 2.4 Income

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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.



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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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#### 1. ACCOUNTING POLICIES (continued)

##### 2.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	- 3-10 years straight line
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##### 2.7 Interest receivable

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.

##### 2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### 2.9 Debtors

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

##### 2.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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#### 1. ACCOUNTING POLICIES (continued)

##### 2.12 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

##### 2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### 2.15 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

##### (i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

##### (ii) Impairment of debtors

The company makes an estimate of the recoverable value of trade and other debtors.

When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

There are no critical areas of judgements.

**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**3. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations	317,427	5,000	322,427	502,174
Grants	300,000	-	300,000	300,000
<b>Total donations and legacies</b>	<b>617,427</b>	<b>5,000</b>	<b>622,427</b>	<b>802,174</b>
<b>Total 2018</b>	<b>799,061</b>	<b>3,113</b>	<b>802,174</b>	

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Membership Fees	4,990	-	4,990	6,662
Contract Income	30,992	-	30,992	43,601
Session Fees	12,604	-	12,604	32,787
Grants	-	562,365	562,365	433,683
Catering Income	43,166	-	43,166	29,608
<b>Total</b>	<b>91,751</b>	<b>562,365</b>	<b>654,116</b>	<b>546,341</b>
<b>Total 2018</b>	<b>112,658</b>	<b>433,683</b>	<b>546,341</b>	

**5. ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Fundraising Events	302,727	100	302,827	1,453
Room Hire	22,434	-	22,434	49,317
<b>Total</b>	<b>325,161</b>	<b>100</b>	<b>325,261</b>	<b>50,770</b>
<b>Total 2018</b>	<b>50,770</b>	<b>-</b>	<b>50,770</b>	

**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**6. DIRECT COSTS**

	Operation of Youth Zone £	Total 2019 £	Total 2018 £
Advertising	768	768	1,304
Recruitment	1,749	1,749	16,670
Sundries	655	655	10,348
Catering	52,854	52,854	51,191
Youth Provision	217,271	217,271	91,465
Consultancy	750	750	648
Wages and salaries	951,313	951,313	784,916
	<b>1,225,360</b>	<b>1,225,360</b>	<b>956,542</b>
<i>Total 2018</i>		<b>956,542</b>	<b>956,542</b>

**7. SUPPORT COSTS**

	Operation of Youth Zone £	Total 2019 £	Total 2018 £
Postage, Printing and Stationery	5,532	5,532	3,659
Insurance	7,129	7,129	1,575
Travel and Subsistence	12,690	12,690	3,756
IT, Website and Software	23,359	23,359	16,804
Licenses	22,651	22,651	5,965
Consultancy	7,392	7,392	44,456
Premises Costs	110,442	110,442	125,174
Governance	7,608	7,608	8,522
Depreciation	19,381	19,381	21,037
	<b>216,184</b>	<b>216,184</b>	<b>230,948</b>
<i>Total 2018</i>		<b>230,948</b>	<b>230,948</b>

During the year ended 31 March 2019, the charity incurred the following Governance costs:

	2019 £	2018 £
Auditor Remuneration	6,840	6,840
Auditor's non audit costs	768	613
Legal Fees		417
	<b>7,608</b>	<b>8,522</b>

**THE MANCHESTER YOUTH ZONE LIMITED**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE**

	<b>Staff costs 2019 £</b>	<b>Depreciation 2019 £</b>	<b>Other costs 2019 £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
Expenditure on raising voluntary income	72,955	-	65,579	138,534	77,610
<b>Costs of raising funds</b>	<b>72,955</b>	<b>-</b>	<b>65,579</b>	<b>138,534</b>	<b>77,610</b>
Operation of Youth Zone	878,358	19,381	470,852	1,368,591	1,187,490
	<u>951,313</u>	<u>19,381</u>	<u>536,431</u>	<u>1,507,125</u>	<u>1,265,100</u>
<i>Total 2018</i>	<u>852,083</u>	<u>21,037</u>	<u>391,980</u>	<u>1,265,100</u>	

**9. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<b>Activities undertaken directly 2019 £</b>	<b>Support costs 2019 £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
Operation of Youth Zone	<u>1,225,360</u>	<u>216,184</u>	<u>1,441,544</u>	<u>1,187,490</u>
<i>Total 2018</i>	<u>956,542</u>	<u>230,948</u>	<u>1,187,490</u>	

**10. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	<b>2019 £</b>	<b>2018 £</b>
Depreciation of tangible fixed assets:		
- owned by the charity	19,381	21,037
Auditor's remuneration - audit	6,840	6,840
Auditor's remuneration - other services	<u>768</u>	<u>613</u>

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

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**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**11. STAFF COSTS**

Staff costs were as follows:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>710,892</b>	<b>778,317</b>
Social security costs	<b>192,754</b>	<b>55,130</b>
Other pension costs	<b>47,668</b>	<b>18,636</b>
	<b><u>951,313</u></b>	<b><u>852,083</u></b>

The average number of persons employed by the charity during the year was as follows:

	<b>2019</b>	<b>2018</b>
	<b>No.</b>	<b>No.</b>
Fundraising	<b>2</b>	<b>1</b>
Charitable Services	<b><u>53</u></b>	<b><u>52</u></b>
	<b><u>55</u></b>	<b><u>53</u></b>

Average headcount expressed as a full time equivalent:

	<b>2019</b>	<b>2018</b>
	<b>No.</b>	<b>No.</b>
Charitable services	<b>37</b>	<b>33</b>

One employee received remuneration amounting to between £60,000 and £65,000 in 2019 but was remunerated below this level in 2018.

During the year, key management personnel received remuneration of £207,922 (2018: £182,563). Key management personnel are considered to be the Chief Executive, Development Manager, Head of Business and a Head of Youth Work.

**12. TAXATION**

**Factors affecting tax charge for the year**

The charity's activities are potentially exempt from taxation under part 11 of the Corporation Tax Act 2010. No tax charge has arisen in the year.

There were no factors that may affect future tax charges.

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**THE MANCHESTER YOUTH ZONE LIMITED**

(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**13. TANGIBLE FIXED ASSETS**

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1st April 2018	124,012
Additions	6,760
Disposals	(16,379)
At 31st March 2019	<u>114,393</u>
<b>Depreciation</b>	
At 1st April 2018	86,156
Charge for this year	19,381
On disposals	(16,379)
At 31st March 2019	<u>89,158</u>
<b>Net Book Value</b>	
At 31st March 2019	<u>25,235</u>
At 31st March 2018	<u>37,856</u>

**14. STOCKS**

	2019 £	2018 £
Finished goods and goods for resale	<u>2,340</u>	<u>1,937</u>

**15. DEBTORS**

	2019 £	2018 £
Trade debtors	125,624	78,521
Prepayments and accrued income	40,857	64,489
	<u>166,478</u>	<u>143,010</u>

**16. CREDITORS: Amounts falling due within one year**

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**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>27,268</b>	<b>65,595</b>
Other taxation and social security	<b>16,490</b>	<b>12,752</b>
Other creditors	<b>-</b>	<b>536</b>
Accruals and deferred income	<b>21,338</b>	<b>32,967</b>
	<hr/> <b>65,096</b>	<hr/> <b>111,850</b>

**Deferred income**

Deferred income at 1 April 2018	<b>3,178</b>
Resources deferred during the year	<b>-</b>
Amounts released from previous years	<hr/> <b>(3,178)</b>
Deferred income at 31 March 2019	<hr/> <b>-</b>

Deferred income as at 31 March 2018 relates to income relating to fundraising which took place in 2018/19.



**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**17. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

<b>Project</b>	<b>Balance 1 April 2018</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfer</b>	<b>Balance 31 March 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accenture – OnSide - Get a Job	-	10,410	10,410	-	-
Big Lottery Fund - Greater Manchester Centre for Voluntary Organisation - Talent Match	32,735	-	32,773	38	-
Big Lottery Fund - Smart Futures - Y1/2 & 3	8,693	127,409	124,754	-	11,348
Department for Education - OnSide - Holiday Provision	-	20,275	20,275	-	-
England Footballers Foundation - OnSide - E3	-	8,806	8,816	10	-
Eric Wright - Learn to Lead	-	25,000	14,386	-	10,614
Fabric	-	25,000	8,541	-	16,459
Home Office – Greater Manchester Youth Network – Building a Stronger Britain Together	-	7,670	7,677	7	-
Manchester City Council – Community Safety Partnership – Radequal Y1	-	10,000	10,015	15	-
Manchester City Council – Community Safety Partnership Junior Choices	-	7,500	7,497	3	-
Manchester City Council - Early Help - Junior Choices	-	8,000	8,000	-	-
Manchester City Council – The Big Lottery - Young Manchester – Youth and Play North Manchester	-	149,900	143,142	-	6,758
Nesta - OnSide - Able to Manage	-	9,528	9,528	-	-
Sport England - Factory Tennis	5,545	-	5,545	-	-
Sport England - Groundwork MSSTT - #ManchesterYouthCan	-	9,611	9,612	-	(1)
The Challenge Network – National Citizen Service	-	30,347	30,347	-	-
The Oglesby Charitable Trust - Health and Wellbeing	17,831	-	17,835	4	-
The Oglesby Charitable Trust - Outdoor Challenge	455	35,660	26,387	-	9,728
The Rank Foundation - Junior Choices	15,882	20,000	24,839	-	11,043
The William Wates Memorial Trust - Bike to the Future	5,349	9,000	6,429	-	7,920
The Zochonis Charitable Trust - Bike to the Future - Y2 & 3	18,530	25,000	27,689	-	15,841
UKFast - Holiday Hunger	-	10,208	10,208	-	-
Various funds under £5,000 in the year (itemised below)	6,139	18,141	22,313	141	2,108
	<b>111,159</b>	<b>567,465</b>	<b>587,018</b>	<b>212</b>	<b>91,818</b>

**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**17. STATEMENT OF FUNDS (CONTINUED)**

**Unrestricted funds**

General Funds	<u>376,847</u>	<u>1,034,339</u>	<u>920,107</u>	<u>(212)</u>	<u>490,867</u>
Total of funds	<u>488,006</u>	<u>1,601,804</u>	<u>1,507,125</u>	<u>-</u>	<u>582,685</u>

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2017	Income	Expenditure	Transfers	Balance at 31 March 2018
<b>Unrestricted funds</b>					
General Funds	<u>267,831</u>	<u>962,489</u>	<u>(846,088)</u>	<u>(7,405)</u>	<u>376,847</u>
<b>Restricted funds</b>					
The Oglesby Charitable Trust - Health and Nutrition	<u>5,722</u>	<u>22,594</u>	<u>(10,485)</u>	<u>-</u>	<u>17,831</u>
Big Lottery Fund - Greater Manchester Centre for Voluntary Organisation - Talent Match - Expenses	<u>1,531</u>	<u>2,496</u>	<u>(2,088)</u>	<u>-</u>	<u>1,939</u>
Big Lottery Fund - Greater Manchester Centre for Voluntary Organisation - Talent Match	<u>17,796</u>	<u>37,000</u>	<u>(24,000)</u>	<u>-</u>	<u>30,796</u>
The Zochonis Charitable Trust - Bike to the Future - Y2	<u>12,082</u>	<u>25,000</u>	<u>(18,552)</u>	<u>-</u>	<u>18,530</u>
Big Lottery Fund - Instateam	<u>195</u>	<u>-</u>	<u>(132)</u>	<u>-</u>	<u>63</u>
Big Lottery Fund - Smart Futures - Y1/2	<u>7,445</u>	<u>105,511</u>	<u>(104,263)</u>	<u>-</u>	<u>8,693</u>
The William Wates Memorial Trust - Bike to the Future	<u>-</u>	<u>12,000</u>	<u>(6,651)</u>	<u>-</u>	<u>5,349</u>
The Rank Foundation - Junior Choices	<u>-</u>	<u>20,000</u>	<u>(4,118)</u>	<u>-</u>	<u>15,882</u>
Festival Medical Services - First Aid	<u>-</u>	<u>5,214</u>	<u>(5,205)</u>	<u>-</u>	<u>9</u>
The Oglesby Charitable Trust - Outdoor Challenge	<u>-</u>	<u>25,020</u>	<u>(24,565)</u>	<u>-</u>	<u>455</u>
Northward Housing - Eric Hobin - Bike to the Future	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
BBC Children in Need - Junior Choices - Y1	<u>-</u>	<u>7,845</u>	<u>(7,164)</u>	<u>-</u>	<u>681</u>
Albert Schloss - OnSide - Able to Manage	<u>-</u>	<u>5,536</u>	<u>(1,244)</u>	<u>-</u>	<u>4,292</u>
Sport England - Factory Tennis	<u>-</u>	<u>5,545</u>	<u>-</u>	<u>-</u>	<u>5,545</u>
The Careers and Enterprise Company - On Side - Mentoring Fund	<u>-</u>	<u>594</u>	<u>-</u>	<u>-</u>	<u>594</u>
Other Restricted funds	<u>41,219</u>	<u>161,941</u>	<u>(210,565)</u>	<u>7,405</u>	<u>-</u>
	<u>85,990</u>	<u>436,796</u>	<u>(419,032)</u>	<u>7,405</u>	<u>111,159</u>
Total of funds	<u>353,821</u>	<u>1,399,285</u>	<u>(1,265,100)</u>	<u>-</u>	<u>488,006</u>

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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Project aims to give NEET young people confidence/ self-esteem and support to enable them to progress to work, education or training.

**Talent Match – Big Lottery Fund - Greater Manchester Centre for Voluntary Organisation**

Project supported young people aged 18 - 24 who have not been in employment, education or training for twelve months or more.

**Smart Futures – Big Lottery Fund**

Partnership employability project to create new work experience opportunities and personalised preparation for the Manchester jobs market. The project includes a new network of employers, flexible work experience encounters, mentoring and coaching for young people based in North Manchester.

**Holiday Hunger – Department for Education - OnSide - UK Fast**

Delivery of holiday club for children affected by Holiday Hunger.

**Enable, Educate, Empower - England Footballers Foundation – OnSide**

This project uses the power of sport to engage, inspire & change the lives of disadvantaged young people facing a series of personal & social barriers to employment.

**Learn to Lead – Eric Wright**

12-week leadership and volunteering programme for 14 – 19 years old young people.

**Building a Stronger Britain Together – Home Office – Greater Manchester Youth Network**

Peer Mentoring programme developing young leaders as 'Community Reporters', creating social media content on issues affecting their lives and communities.

**Connected Communities – Manchester City Council – Community Safety Partnership**

Project aims to equip staff members from North Manchester with necessary knowledge and tools to embed issues of prejudice, hate and extremism into core delivery and strengthen and enrich conversations with young people and wider members of the community.

**Junior Choices – BBC Children in Need (CIN contribution in the below £5k combined)**

- Manchester City Council (Early Help and Community Safety Partnership) – The Rank Foundation

Preventing young people from becoming involved in serious and organised crime. Young people are specifically selected/referred based on risk factors.

**Youth and Play North Manchester – Manchester City Council – The Big Lottery - Young Manchester**

Delivery of high-quality Youth and Play provision across North Manchester.

**Able to Manage - Nesta – OnSide - Albert Schloss (Albert Schloss contribution in the below £5k combined)**

One to one money management training through volunteer mentors over a 10-week period. Project helps young people to make a successful transition to adulthood.

**Factory Tennis – Sport England**

Funding to support the delivery of tennis programmes for young people.

**#ManchesterYouthCan – Sport England - Groundwork MSSTT**

A social action project that allows 11 to 14-year olds to make a positive change in the community

**National Citizen Service – The Challenge Network**

Delivery of NCS programme to a group of young people aged 15-17 years old.

**Health and Wellbeing - The Oglesby Charitable Trust**

Project aim was to educate young people how to cook basic good quality food and to use catering as a vehicle for

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## THE MANCHESTER YOUTH ZONE LIMITED

(A company limited by guarantee)

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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employability and enterprise projects.

**Outdoor Challenge** - The Oglesby Charitable Trust

To provide young people with residential opportunities. The experience allows young people to work on self-confidence, wellbeing and future aspirations.

**Bike to the Future** – The Zochonis Charitable Trust - Eric Hobin (Eric Hobin contribution in the below £5k combined)

- The William Wates Memorial Trust

By offering training for young people and volunteers in basic bike mechanics, the project encourages the employment and health benefits of cycling and provides the community with a facility for repairs.

Included in the various funds of under £5k (as well as those mentioned in conjunction above)

**Community Challenge** – UK Youth

Delivery of 5 youth-led community projects.

**Future Proof** - UK Youth

Delivery of UK Youth Achievement Awards to a group of 20 young people.

**Generation Code** – UK Youth – Greater Manchester Youth Network

Delivery of Generation Code project.

**Inclusion** – Manchester City Council (Small Grants)

This grant funded training for staff and will allow us to explore young people's voice and how they want to be heard here at the Youth Zone.

**International Women's Day** – Manchester City Council (Small Grants)

Funded activities to celebrate International Women's Day.

**Mentoring Fund** - The Careers and Enterprise Company – OnSide

Aim of the project was to support pre-GCSE young people for 6 to 12 months.

**Money for Life** – UK Youth – Greater Manchester Youth Network

Aim of the project is to help young people to improve their financial capability. The programme has been designed by UK Youth to be delivered by youth workers supported by peer educators called Money Champions.

### TRANSFERS

During the year the charity has undertaken a review of its restricted fund balances and has made transfers from unrestricted reserves to restricted funds to reflect the position carried forward.

**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>
Tangible fixed assets	25,235	-	25,235
Current assets	530,728	91,818	622,546
Creditors due within 1 year	(65,096)	-	(65,096)
	<u>490,867</u>	<u>91,818</u>	<u>582,685</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<b>Unrestricted funds 2018 £</b>	<b>Restricted funds 2018 £</b>	<b>Total funds 2018 £</b>
Tangible fixed assets	37,856	-	37,856
Current assets	450,841	111,159	562,000
Creditors due within one year	(111,850)	-	(111,850)
	<u>376,847</u>	<u>111,159</u>	<u>488,006</u>

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

	<b>2019 £</b>	<b>2018 £</b>
Net (expenditure)/income for the year (as per Statement of Financial Activities)	94,679	134,185
<b>Adjustment for:</b>		
Depreciation charges	19,381	21,037
(Increase) / decrease in stocks	(403)	370
(Increase) in debtors	(23,468)	(48,999)
(Decrease) / increase in creditors	<u>(46,754)</u>	<u>32,648</u>
<b>Net cash generated by operating activities</b>	<u>43,435</u>	<u>139,241</u>

**THE MANCHESTER YOUTH ZONE LIMITED**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**20. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2019 £	2018 £
Cash in hand	<u>453,728</u>	<u>417,053</u>
Total	<u><u>453,728</u></u>	<u><u>417,053</u></u>

**21. PENSION COMMITMENTS**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £21,546 (2018: £18,636). As at 31 March 2019, £3,029 was outstanding in respect of contributions (2018: £2,937).

**22. OPERATING LEASE COMMITMENTS**

At 31 March 2019 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2019 £	2018 £
<b>Amounts payable:</b>		
Within 1 year	6,940	8,366
Between 1 and 2 years	6,811	7,847
Between 2 and 5 years	<u>7,736</u>	<u>14,547</u>
Total	<u><u>21,487</u></u>	<u><u>30,759</u></u>

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**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**23. RELATED PARTY TRANSACTIONS**

No trustee received any remuneration during the year.

During the year the Bruntwood Group of companies provided services to the charity amounting to £52,355 (2018: £37,905). Bruntwood is considered to be a related party of the charity as Katherine Vokes holds a directorship of the company and is also a trustee of the charity. As at 31 March 2019, due to Bruntwood was £111 (2018: £1,234). During the year, Bruntwood charity donated £50,000 (2018: £40,650) and purchased advertising space to the value of £1,500 (2018: £500).

During the year, the Oglesby Charitable Trust, provided funding to the value of £35,660 (2018: £47,614) for an outdoor activities project. The Oglesby Charitable Trust is a related party of the charity as Katherine Vokes holds a trusteeship with both charities. As at 31 March 2019, no amount was due from the Oglesby Charitable Trust.

Clear Marketing Limited, a company in which Jim Smith is a director, provided donations and sponsorship to the value of £15,000 (2018: £17,000) to the charity during the year. Jim Smith is a trustee of the charity. No amount was due as at 31 March 2019 (2018: £3,000) from Clear Marketing Limited. The charity received marketing services from Clear Marketing Limited free of charge during the year. It is not possible to provide an estimate of the value of services provided therefore no donation in kind and matching expense has been recognised in the financial statements.

**THE MANCHESTER YOUTH ZONE LIMITED**

**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**24. STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE  
ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>INCOME FROM:</b>				
Donations and legacies	799,061	3,113	802,174	614,444
Charitable activities	112,658	433,683	546,341	491,519
Other trading activities	50,770	-	50,770	62,180
Investments	-	-	-	66
<b>TOTAL INCOME</b>	<b>962,489</b>	<b>436,796</b>	<b>1,399,285</b>	<b>1,168,209</b>
<b>EXPENDITURE ON:</b>				
Raising funds:				
Donations and legacies	77,610	-	77,610	80,669
Charitable activities	768,458	419,032	1,187,490	1,184,371
<b>TOTAL EXPENDITURE</b>	<b>846,068</b>	<b>419,032</b>	<b>1,265,100</b>	<b>1,265,040</b>
<b>NET BEFORE TRANSFERS</b>	<b>116,421</b>	<b>17,764</b>	<b>134,185</b>	<b>(96,831)</b>
Transfers between Funds	(7,405)	7,405	-	-
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>	<b>109,016</b>	<b>25,169</b>	<b>134,185</b>	<b>(96,831)</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>109,016</b>	<b>25,169</b>	<b>134,185</b>	<b>(96,831)</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward	267,831	85,990	353,821	450,652
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>376,847</b>	<b>111,159</b>	<b>488,006</b>	<b>353,821</b>