

We Love Manchester Emergency Fund
Annual Report 2018-19



WE LOVE MANCHESTER EMERGENCY FUND

We Love Manchester Emergency Fund Annual Report 2018-19

Contents	Page Number
Trustees' Report	
1. Foreword	1
• Board of Trustees and Charity Officers	2 -3
2. Strategic Report	3
• Introduction	3
• Objectives of the Fund	4
• Gifts distributed	4
• Structure, Governance and Management	5
• Decisions	5
• Timeline	6
3. Principal risks and uncertainties	7
4. The work of the Fund 2018-2019	8
• Support groups	8
• Manchester Institute of Health and Performance	9
• Educational film	9
• Independent review of the work of the Fund	9
• Final gifts	9
5. Scaling back	10
6. Financial review	10
7. Acknowledgements	11
8. Reference and administrative details	12
9. Statement of Trustees' Responsibilities	13
Independent auditor's report	14-15
Financial statements	16-26

We Love Manchester Emergency Fund Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019

1. Foreword

The We Love Manchester Emergency Fund ("the Fund") was set up in May 2017, in the days following the Manchester Arena attack. The Fund raised £23.694m in total with £21.796m raised in the first twelve months and a further £1.898m up to when the Fund stopped taking any further donations on 31 January 2019.

The accounts included in this annual report are for a 17 month period, as the accounting reporting period end has been changed from 31 May 2019 to 31 October 2019, this was done following the decision to cease taking donations and working towards closing the fund in order to enable the majority of transactions to be undertaken.

Our heartfelt thanks go to the thousands of donors who have continued to support the Fund in the second period of operation. From young people sending us their pocket money to the many sponsored runs, school events, bee tattoos and other fundraising activities, through to more substantial donations from individuals, organisations and corporate donors, it has been truly humbling.

We have given gifts to more than 500 people and in this period of operation for the Fund many more people are benefiting from our financial support for support groups and family workshops, which started in September 2018 and are run by both the Manchester Resilience Hub and by Trauma Training and will continue through to September 2020.

Some of the most seriously injured people have been able to make remarkable progress through our financial support for an innovative project between the NHS and the Manchester Institute for Health and Performance which has provided intensive physiotherapy through bespoke individual programmes.

We were also pleased to commission an animation film *Journey of Recovery* for educational professionals, to assist them in supporting young people experiencing trauma. This was launched in September 2019 and huge thanks go to the 16 young people whose recorded experiences helped immensely in the making of the film.

We are indebted to the many partners who have supported us as Trustees throughout our work, in particular Greater Manchester Police, National Health Service colleagues, (both those assisting with medical reviews and the Manchester Resilience Hub) for their clinical advice and ongoing support for those affected by the attack; our colleagues in Manchester City Council for their wide-ranging assistance and commitment throughout.

It was never intended that the Fund would be a long term charity, rather that it was set up to bring immediate relief and support for those most significantly affected by the Arena attack. After January 2019 when donations stopped and decisions regarding the final distribution of gifts were made, the Trustees determined that it is appropriate to close the Fund.

All those affected by the atrocious act on 22 May 2017, the emergency responders, and the incredible generosity of donors will be forever in our thoughts.



Edith Conn
We Love Manchester Emergency Fund
Chair of Trustees

We Love Manchester Emergency Fund Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019 (continued)

Board of Trustees

Sir Howard Bernstein - May 2017 to September 2018 former Chief Executive of Manchester City Council, Sir Howard was also head of paid service with Greater Manchester Combined Authority until 2017. He now serves as a strategic adviser to several public, private and academic institutions.

Sue Murphy CBE - May 2017 to November 2018 (Chair until August 2018) former councillor for Brooklands ward, Sue has been Deputy Leader of Manchester City Council since 2010. Her council responsibilities included Public Service Reform, international links, social inclusion and equalities.

Ian Hopkins QPM - May 2017 to September 2018 having joined GMP in 2008, Ian was appointed Chief Constable in October 2015 and awarded the Queen's Police Medal in the Birthday Honours 2016. He is the National Police Chiefs' Council lead for Workforce Representation and Diversity.

Edith Conn OBE - June 2017 to present (Chair from September 2018) having joined the Greater Manchester Branch of the British Red Cross (BRC) in 1978, Edith was appointed President of the North West Area in 2005 and continues to volunteer for the BRC. Edith has served on many other charities, was appointed a magistrate in 1995, High Sheriff in 2008 and Vice Lord Lieutenant in 2014.

Liz Treacy - May 2017 to October 2018 now Solicitor and Monitoring Officer for the Greater Manchester Combined Authority, previously was Manchester City Council's City Solicitor managing the council's in-house legal team. Liz worked for the city council for more than 27 years.

Darren Thwaites - April 2018 to present took over as Editor-in-Chief of the Manchester Evening News in April 2018. He spent the previous decade editing regional titles in Teesside and Newcastle, where he was also a trustee of a charity for disabled children. Darren is also a trustee of We Stand Together, a Manchester-based charity promoting community cohesion.

Les Mosco - July 2017 to November 2018 had a 40-year career as a senior procurement professional at a number of high-profile public and private sector organisations. He is now a Trustee for three charities, and provides senior advisory input for organisations including the Bank of England and as part of the Engineering Employers Federation

Carol Culley - May 2017 to present Deputy Chief Executive and City Treasurer at Manchester City Council since June 2016, with expertise in finance and performance management, governance and assurance. Carol is a Trustee on several boards in Greater Manchester.

Rachel Downey - May 2017 to present is a Chartered Accountant who has worked on urban regeneration projects in Manchester for 25 years.

Jon Rouse CBE - May 2017 to November 2018 was Chief Officer for Greater Manchester Health and Social Care Partnership until taking up his current role of City Director at Stoke-on-Trent Council in February 2020. Prior to this he was Director General for Social Care, Local Government and Care Partnerships at the Department of Health.

We Love Manchester Emergency Fund Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019 (continued)

Joanne Roney OBE - May 2017 to present Joanne has been the Chief Executive of Manchester City Council since April 2017. Before moving to Manchester, Joanne was previously Chief Executive of Wakefield Metropolitan Borough Council, where she held the top post from 2008. She has a strong track record in transforming public services and delivering housing and major regeneration initiatives. Joanne has extensive experience in transforming public services, system leadership, economic regeneration and tackling social exclusion

Charity Officers

Vicky Rosin MBE - Chief Operating Officer

Former Deputy Chief Executive of Manchester City Council until 2014, with over 38 years of service in local government, Vicky is an experienced programme director and management consultant.

Eunice Long - Principal Support Officer

Eunice worked for Manchester City Council for more than 35 years until 2016, carrying out a range of roles, including human resources, project development and senior management.

Tony Howard - Communications Officer

A former journalist with The Guardian/Observer, BBC and MEN Media, Tony has extensive experience in public sector communications and has continued to support the Fund on a part-time basis to help with media work and communications.

2. Strategic Report

Introduction

On 22 May 2017 a terror attack occurred at the Manchester Arena which killed 22 people and injured many more.

Following the attack, people from all around the world donated money to show their love, support and solidarity.

The donations were originally handled by the British Red Cross ('BRC') following a solidarity campaign organised by the Manchester Evening News. Then the Fund was established on 26 May 2017.

The Fund was created to co-ordinate, administer and distribute the various monies donated in response to the attack.

On 30 May 2017, the Fund formally became a registered charity (Charity Number 1173260) with the Charity Commission.

We Love Manchester Emergency Fund

Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019 (continued)

Objectives of the Fund

The objectives of the Fund are as follows:

- To relieve sickness or disability, whether physical or mental, of victims of the disaster and their dependants
- To relieve financial need among the victims and survivors of the disaster, including families and dependants of those killed or injured
- To support such other charitable purposes as the Trustees shall consider appropriate

Gifts distributed

The Trustees distributed the money raised in phases. This was done to get money swiftly to people with immediate financial needs, while also ensuring those most in need were helped.

Having recognised that the volume of donations were reducing during the second financial reporting period and Trustees agreed to look at options around winding the fund down and the Trustees communicated (in September 2018) the fact that the Fund would stop accepting donations from 31 January 2019.

The Trustees recognised that there were many young people caught up in the attack and heard reports of the challenges they faced returning to school, college or university. As a result, they commissioned a short film to help professionals across educational settings to better understand how trauma might impact those students, and to respond and support them positively. This film entitled Journey of Recovery is available to view on the website: www.thejourneyofrecovery.co.uk.

A further grant of £75k to continue the intensive physiotherapy programme provided by NHS@MIHP was given in March 2019.

The Trustees decided to accept no further new applications for gifts after 30 September 2018 but continued to make gifts to those who met existing criteria. In total between June 2018 and December 2018 gifts of £0.57m were given to those suffering psychological injury and £160k additional gifts to physically injured survivors. No gifts were made to new claimants after December 2018.

In October 2018, the Trustees agreed in principle that the remaining funds would be gifted to the most seriously injured and the clinicians were asked to help identify those with lasting disability or requiring further surgical interventions. The Trustees also agreed that the bereaved next of kin should receive a further gift. The physically injured and bereaved were therefore gifted a total of £1.2m and it was widely communicated in July 2019 that these gifts were the last to be made from the Fund.

At their meeting in June 2019, the Trustees agreed that given the Fund had met its objectives and the Fund should be closed once the available remaining funds had been distributed.

We Love Manchester Emergency Fund Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019 (continued)

Structure, Governance and Management

The Fund was established by the execution of a Trust Deed unincorporated and was registered with the Charity Commission with nine 'initial trustees'.

The Fund constitutes a Public Benefit Entity as defined by FRS 102.

The Board of Trustees has given regard to the legislative and regulatory requirements for disclosing how their charitable objectives have provided benefit to the public.

The Board of Trustees has complied with the duty set out in Section 17 of the Charities Act 2011.

This report outlines how their achievements during this period have benefitted the public, either directly or indirectly.

The Trustees, who are not paid, have the requisite skills to oversee the work of the Fund, but to add to the skills and knowledge on the board, there are representatives from BRC and Victim Support.

Throughout the second period of operation support has continued to be provided directly to the bereaved families and seriously injured, coordinated through the Greater Manchester Police Family Liaison Officers (FLOs), by Victim Support workers and NHS staff.

Support to the Fund has continued to be provided on a pro-bono basis by officers from across Manchester City Council, in particular from the finance, legal, reform and innovation and communications services.

Pro-bono support has continued to be offered by the Manchester Law Society, when families required legal advice, and by PricewaterhouseCoopers LLP in respect of the audit of the Fund's financial statements.

The Chief Operating Officer, Principal Support Officer and Communications Officer have continued to support the Fund on a part time basis throughout the second period of operation. Key management personnel receive payment for their duties.

Decisions

The Trustees have continued to meet on a regular basis during the second period of operation and have benefitted from the advice and support of key partners and those who have been involved in supporting victims of terrorist incidents in London.

As the period progressed and donations slowed down, the need for 11 Trustees was reviewed and between September and November 2018 six of the Trustees stepped down.

The agreed quorum for decision making was reduced from six to two Trustees. Decisions are made by the full Board of Trustees, generally assisted by the consideration of written reports from officers.

All meetings are minuted and an Action Log is updated after every meeting so that Trustees can track the progress of the issues under consideration.

We Love Manchester Emergency Fund

Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019 (continued)

The Risk Register developed in the early months after the attack to enable Trustees to consider areas of potential risk to the Fund from governance, financial and operational perspectives, has continually been reviewed and updated.

Following decisions taken in early 2018, the development of Support Groups across the country commenced in September 2018, and these are scheduled to continue until September 2020.

The workshops for young people and families which were successfully trialled earlier in 2018 were repeated in different parts of the country throughout the period.

In March 2018, the Trustees agreed a proposal received from NHS colleagues in conjunction with the Manchester Institute for Health and Performance (MIHP) offering to provide a comprehensive package of assessment and enhanced physiotherapy support for the most seriously physically injured and physically disabled people from the attack. Support from the Fund was matched by the NHS, resulting in the NHS@MIHP programme which commenced in June 2018. This enabled people to be supported to return to Manchester for a six month programme of therapy in a world-class environment for diagnosis, education and research in health and performance.

Timeline

May 2017 - May 2018 (please see Annual Report 2017 - 2018)

→

June 2018

Manchester Institute of Health and Performance Programme starts

→

August 2018

Worked with 16 young people to record experiences of trauma and journey of recovery

→

September 2018

Support Groups commence

→

October 2018

Reviews of the most seriously injured requested by Trustees

→

January 2019

Stopped taking donations to the Fund

→

March 2019

- Level 1 and Level 2 gifts to the most seriously injured supported by reviews
- Additional funding to MIHP

→

June 2019

Final gifts to bereaved next of kin

→

September 2019

Film 'Journey of Recovery' launched

October 2019

Second Financial Reporting Period Closed.

We Love Manchester Emergency Fund

Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019 (continued)

3. Principal risks and uncertainties

Managing, mitigating and responding to risk

The Fund has been proactive in considering, mitigating and managing the major risks to which the work of the Fund is exposed. The Trustees have put in place robust arrangements throughout the period to keep these risks under review to limit detrimental impacts.

A risk schedule was developed to inform Trustees in their decision making, as to the level of risk they were willing to accept. The Trustees made it clear to the Charity Officers the boundaries and limits set by their risk policies. This was to ensure there was clarity about the risks that could or could not be accepted. The risk management model was developed in line with the model set out in the Charity Commission guidance, but adapted to suit the Fund reflecting the activities, structure and environment in which it operates.

Major risks reviewed by Trustees during 2018 / 2019

The risks identified were considered in terms of compliance with policies and procedures, external risks, governance, operational and financial risks.

Compliance

The Trustees and Charity Officers have been mindful of the very sensitive nature of information held in respect of individuals and organisations contacting the Fund and have taken clear steps to ensure that the Data Protection legislation is fully incorporated in all the policies developed to underpin the Fund's work.

The Trustees recognise that the nature of the work involves accepting substantial donations from the public and distributing gifts to individuals which means that there is potential risk of fraud.

Clear protocols involving the management of funds leaving the Fund have mitigated this risk and the close working relationship with GMP has brought assurance in terms of donor interests. There have been no cases of fraud uncovered in respect of the Fund in the period of operation.

External risks

An early risk was that of public perception about the decisions taken by Trustees or the ways in which the Fund was distributed. The reputational risk that would flow from loss of public satisfaction was strongly recognised. This was mitigated by ensuring that there were clear strategies for making gifts and the categories of beneficiaries were widely communicated.

The established complaints policy ensured that people who were unhappy with the Trustees' decisions had access to them to have their applications reconsidered. Balancing the individual right to privacy and the wish to be transparent about the work of the Fund was a further challenge and the Fund's policies were modified following the Kerslake report which highlighted families concerns about this matter.

We Love Manchester Emergency Fund Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019 (continued)

Governance

The relevant expertise of Trustees was considered from the outset and with the formation of the Fund, high levels of experience in the health, mental health social care, audit and media expertise complemented the strong local government expertise available from Manchester City Council (MCC).

This expertise was supplemented by external support, reviews and advice from clinical teams within the NHS who supported the work of the Trustees throughout the period.

The Trustees' decision not to engage in fundraising activity was deemed important to maintain the focus on the fund's core objectives and mitigate risk of diluting the impact of distributing gifts as quickly as possible.

Operational risks

The greatest risk faced by the Trustees was the potential over-commitment of funds prior to final numbers of potential beneficiaries being identified.

This was particularly pertinent in respect of psychological injury sustained by significant numbers of people involved in the Arena attack.

The risk was mitigated by working closely with clinical teams and with GMP who held the details of those most closely impacted by the attack and by adhering to the criteria developed for awarding gifts.

Financial risks

Most important has been the accounting of Funds received and pledges made. Clear and timely financial reporting and a grant agreement with the BRC has assured the Trustees of the level of funds for distribution and for contingency purposes.

4. The work of the Fund 2018-2019

The Annual Report sets out the work of the Fund between 1 June 2018 and 31 October 2019 as the Fund continued to make gifts to individual beneficiaries and grants in respect to the support groups programme, grants to the MIHP for the most severely physically injured and the production of an animated film to help education settings support young people experiencing trauma.

Between June and December 2018, 63 further gifts were made to individual beneficiaries, the majority being in respect of psychological injury. Up to October 2019, the remaining funds were distributed between 22 of the most seriously physically injured and the bereaved next of kin. £75k was distributed to the MIHP for the physically injured and £20k to enhance the Support Group Programme for young people.

Support groups

The Support Groups Programme started in September 2018 as the designated organisations contacted survivors to gauge interest and people's ability to access the groups.

We Love Manchester Emergency Fund

Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019 (continued)

These groups have been located across the country to maximise take up and were well-publicised through all existing means of communicating with survivors and their families.

Groups of families and young people have been held in Leeds, Liverpool, Manchester and Glasgow with smaller, more regular support groups held across the north of England. A telephone group has been supporting individuals from other parts of the UK.

An external independent panel is monitoring the work of the support groups and reports progress to Trustees on a quarterly basis.

Manchester Institute of Health and Performance

The NHS@MIHP project commenced in June 2018 with 25 people receiving intensive physiotherapy over a six-month period, with the programme going through to the end of February 2019. A further grant made to this project enabled a small group of beneficiaries to continue to receive therapy following further surgery. The Trustees received a report in March 2019 demonstrating significant improvements for all participants that are directly attributable to this project.

Educational film

An educational film has been produced for schools, colleges and universities to help teachers and college tutors to support young people who have experienced trauma. Financed by the Fund, this film was made using animation, but with the recorded voices of a number of young people who were present in the Arena at the time of the attack. This film entitled Journey of Recovery is available to view on the website: www.thejourneyofrecovery.co.uk

Independent review of the work of the Fund

In May 2018, Trustees commissioned an Independent Review to look at the first period of activity of the Emergency Fund and how they as Trustees had undertaken their work. It was felt that it might be of interest and value to others should there ever be the need to administer a similar disaster fund.

The review was undertaken by Steer Economic Development, part of Steer (formerly known as Steer, Davies and Gleave) and was concluded and published in October 2018.

The report reflected on what worked well and what could have been done differently. Overall the report acknowledged the many successes of the Fund not least the speed at which significant amounts of money were distributed in a short space of time. This review is available to view at: www.manchesterattacksupport.org.uk/manchester-emergency-fund/

Final gifts

At Trustee meetings between October 2018 and June 2019 it was agreed that the remaining funds would be gifted to the most seriously injured and the bereaved next of kin. The physically injured and bereaved were therefore gifted a total of £1.2m and it was widely communicated in July 2019 that these gifts were the last to be made from the Fund.

We Love Manchester Emergency Fund

Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019 (continued)

5. Scaling back

The Fund was only ever intended to be a 'limited time' charity. As relatively small donations continued to come in, the Trustees considered how the remaining sums would be distributed and how they would scale back operations whilst recognising that the major elements of their responsibilities had been completed.

The Trustees considered a number of options for the future of the Fund making it effectively a dormant charity or to close the Fund. In considering the aims of the Fund, the Trustees determined that the objectives had been delivered and that it was appropriate therefore to close the Fund. Once the Annual Report and the audit of the financial statements have been approved and signed the administrative steps required to close the Fund via the Charity Commission will be undertaken.

6. Financial review

This is the Fund's second Annual Report and Financial Statements, covering the period from 1 June 2018 to 31 October 2019. The Fund's first Annual Report covered the period from 26 May 2017 to 31 May 2018.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their financial statements 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 Charities Act 2011. The Fund constitutes a Public Benefit Entity as defined by FRS 102.

As a consequence of the Trustees decision to scale back operations of the fund, the financial statements are prepared on a basis other than going concern. This has no impact on the value of assets or liabilities on the balance sheet on 31 October 2019

All donations have been general donations, and so there are no restricted funds included within the financial statements. In the period reported £1.898m (2018: £21.8m) has been pledged and received in donations, including £1.507m (2018: £18.1m) received via grants from the BRC. Expenditure of over £4m (2018: £19.6m) has been committed to provide support in line with the Fund's objectives.

During the period, the costs of administration have been kept to a minimum, with c.£115k of pro bono support continuing to be received. In order to ensure effective management of the Fund a Chief Operating Officer and a Support Officer have continued to support the work of the Fund on a part time basis.

The costs of these staff were paid via agency rates, and this ensured that the Fund had flexibility around use of the resources to ensure costs were minimised.

Throughout the financial period, the Trustees have always been mindful of what cash had been received when making decisions around approving further gifts as part of the prudent management of the Fund.

Due to the short term nature of the Fund, there is no formal reserves policy, although during the initial period of operation a reserve / contingency amount of c.£0.5m was earmarked in order to ensure that there were sufficient funds available to meet any unknown costs, as the Fund has been scaling back its operations the level of reserve /contingency has been reduced and regular update reports have been provided to Trustees advising on what the overall level of donations received was, and what resources were remaining after allowing for all approved commitments.

We Love Manchester Emergency Fund

Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019 (continued)

7. Acknowledgments

Partners:

Manchester City Council

The Council provided administration, finance, legal and communications support. The City Council has provided pro bono assistance for the fund, including the use of premises and support from staff including finance, legal, communications and administrative support

NHS

The Greater Manchester NHS Resilience Hub was set up following the attack to help those needing psychological assistance and advice. NHS staff provided clinical expertise to the Fund.

British Red Cross

The Fund's official charity partner, the BRC received the immediate donations made by the public, distributed these to the Fund by way of a grant agreement, and provided pro bono assistance and expertise in distributing the gifts agreed by the Fund.

Manchester Evening News Media

The Manchester Evening News began the fundraising campaign through their coverage. They were also the Fund's official media partner, helping to publicise the work that was done and to update the public on fundraising events.

Greater Manchester Police

GMP's family liaison team helped the Fund communicate with those affected by the attack. GMP supported the Fund in verifying the location of people caught up in the attack.

Manchester Law Society

Free legal advice was offered to those affected by the attack.

Victim Support and the Tim Parry Jonathan Ball Foundation for Peace

Both organisations supported individuals and families by liaising with the Fund to ensure they received gifts.

We Love Manchester Emergency Fund Annual Report 2018-19

Trustees' Report for the 17 month period ended 31 October 2019 (continued)

8. Reference and administrative details

Registered Charity Number

1173260

Head office and registered address:

We Love Manchester Emergency Fund
PO Box 532, Manchester, M60 2LA

Trustees of the Fund

Sir Howard Bernstein (resigned September 2018)
Mrs Edith Conn
Ms Carol Culley
Ms Rachel Downey
Mr Ian Hopkins QPM (resigned September 2018)
Mr Les Mosco (resigned November 2018)
Councillor Susan Murphy CBE (resigned November 2018)
Ms Joanne Roney OBE
Mr Jon Rouse CBE (resigned November 2018)
Mr Darren Thwaites
Ms Elizabeth Treacy (resigned October 2018)

Company secretary

Ms Jacqui Dennis

Independent auditors

PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
No. 1 Spinningfields
1 Hardman Square, Manchester, M3 3EB

Bankers

Barclays Bank
51 Mosley Street, Manchester, M2 3HQ

We Love Manchester Emergency Fund Annual Report 2018-19

Trustees' Report for the period ended 31 October 2019 (continued)

9. Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Fund and of the incoming resources and application of resources of the Fund 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Fund will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Fund and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Fund's auditors are unaware; and
- Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the Fund and financial information included on the Fund's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This page concludes the Trustees' Report, which forms part of the Annual Report 2018-2019 which was endorsed by the Board of Trustees on 27 July 2020 and is signed on their behalf.



Edith Conn OBE
We Love Manchester Emergency Fund
Trustees



Joanne Roney OBE
We Love Manchester Emergency Fund
Trustees

We Love Manchester Emergency Fund Annual Report 2018-19

Trustees' Report for the period ended 31 October 2019 (continued)

Report on the audit of the financial statements

Opinion

In our opinion, We Love Manchester Emergency Fund's financial statements ("the financial statements"):

- give a true and fair view of the state of the charity's affairs as at 31 October 2019 and of its incoming resources and application of resources, and cash flows, for the seventeen month period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law); and
- have been prepared in accordance with the requirements of the Charities Act 2011 and Regulation 8 of The Charities (Accounts and Reports) Regulations 2008).

We have audited the financial statements, included within the Annual Report (the "Annual Report"), which comprise: the balance sheet as at 31 October 2019; the statement of financial activities for the 17 month period then ended, the statement of cash flows for the 17 month period then ended; and the notes to the financial statements, which include a summary of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under ISAs (UK) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, which includes the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter – financial statements prepared on a basis other than going concern

In forming our opinion on the financial statements, which is not modified, we draw attention to note 1 to the financial statements which describes the trustees' reasons why the financial statements have been prepared on a basis other than going concern.

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or any form of assurance 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 an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (UK) require us also to report certain opinions and matters as described below.

Trustees' Report

Under the Charities Act 2011 we are required to report to you if, in our opinion the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements. We have no exceptions to report arising from this responsibility.

We Love Manchester Emergency Fund

Annual Report 2018-19

Independent auditors' report to the trustees of We Love Manchester Emergency Fund (continued)

Responsibilities for the financial statements and the audit

Responsibilities of the Trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, the trustees are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. The trustees are also responsible for such internal control as they 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We are eligible to act and have been appointed as auditors 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 auditors' 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. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the charity's trustees as a body in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act (Part 4 of The Charities (Accounts and Reports) Regulations 2008) and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Charities Act 2011 exception reporting

Under the Charities Act 2011 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- sufficient accounting records have not been kept by the charity; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.



PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Manchester
28 July 2020

We Love Manchester Emergency Fund

Annual Report 2018-19

Statement of financial activities for the 17 month period ended 31 October 2019

	Notes	Unrestricted funds 17 Month Period ended 31 October 2019 £	Unrestricted funds Period ended 31 May 2018 £
Income	3		
Donations and legacies		391,254	3,672,022
Grant income		1,506,908	18,123,672
Total income		<u>1,898,162</u>	<u>21,795,694</u>
Expenditure	4		
Raising funds		21,000	106,209
Charitable activities		4,033,390	19,106,605
Other:			
Governance costs		45,793	337,505
Total expenditure		<u>4,100,183</u>	<u>19,550,319</u>
Net (expenditure)/income and net movement in funds for the period	5	<u>(2,202,021)</u>	<u>2,245,375</u>
Reconciliation of funds			
Total funds brought forward		2,245,375	0
Net movement in funds for the period / year		(2,202,021)	2,245,375
Total funds carried forward	11	<u>43,354</u>	<u>2,245,375</u>

All of the Fund's activities are derived from discontinuing operations.

The statement of financial activities includes all gains and losses recognised in the current and prior period.

The notes on pages 19 to 26 form part of these financial statements.

We Love Manchester Emergency Fund

Annual Report 2018-19

Balance sheet as at 31 October 2019

	Notes	31 October 2019 £	31 May 2018 £
Current assets			
Debtors	7	97,864	369,443
Cash at bank and in hand	8	307,021	3,031,291
Total current assets		<u>404,885</u>	<u>3,400,734</u>
Current liabilities			
Creditors: amounts falling due within one year	9	361,531	1,155,359
Total current liabilities		<u>361,531</u>	<u>1,155,359</u>
Net current assets		<u>43,354</u>	<u>2,245,375</u>
Net assets		<u>43,354</u>	<u>2,245,375</u>
The funds of the charity:			
Unrestricted funds			
- General	10	43,354	2,245,375
Total charity funds	11	<u>43,354</u>	<u>2,245,375</u>

The financial statements on pages 16 to 26 were approved by the Board of Trustees on 27th July 2020 and were signed on their behalf by Edith Conn OBE, Chair of Trustees.



Edith Conn OBE
We Love Manchester Emergency Fund
Chair of Trustees



Joanne Roney OBE
We Love Manchester Emergency Fund
Trustee

We Love Manchester Emergency Fund

Annual Report 2018-19

Statement of cash flows for the 17 month period ended 31 October 2019

	Notes	17 Month Period ended 31 October 2019 £	Period ended 31 May 2018 £
Net (expenditure)/income for reporting period (as per the statement of financial activities)		(2,202,021)	2,245,375
Cash flows from operating activities			
Decrease/(Increase) in debtors		271,579	(369,443)
Decrease/(Increase) in creditors		(793,828)	1,155,359
Net cash generated by donations (used) in operating activities		<u>(2,724,270)</u>	<u>3,031,291</u>
Net (decrease) / increase in cash and cash equivalents		(2,724,270)	3,031,291
Cash and cash equivalents at the beginning of period		3,031,291	-
Cash and cash equivalents at the end of the period	8	<u>307,021</u>	<u>3,031,291</u>

An analysis of cash and cash equivalents is included in note 8.

The notes on pages 19 to 26 form part of these financial statements.

We Love Manchester Emergency Fund

Annual Report 2018-19

Notes to the financial statements for the 17 month period ended 31 October 2019

1 Principal accounting policies

Basis of preparation

This is the Fund's second set 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 financial statements 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 Charities Act 2011. The Fund constitutes a Public Benefit Entity as defined by FRS 102. The financial statements have been prepared in pounds sterling.

Going concern

As a consequence of the Trustees decision to scale back operations of the fund, the financial statements are prepared on a basis other than going concern. This has no impact on the value of assets or liabilities on the balance sheet on 31 October 2019.

Following the reduced levels of donations being received by the fund, Trustees made the decision to initially scale back both the numbers of Trustees and meetings in preparation for closing of the fund, it was initially anticipated that this would be the final annual report hence why the accounting period has been extended to 31 October 2019 and the basis of preparing the accounts has changed. .

The number of trustees reduced from 11 to 5 in late 2018, and in January 2019 it was agreed that the majority of uncommitted funds would be distributed to the families of the deceased and the most seriously injured. Work has been ongoing preparing for the closure of the fund, and this is now anticipated to happen in September 2020. Accordingly, the going concern the basis of preparation is no longer appropriate and the financial statements for the seventeen month period ended 31 October 2019 have been prepared on a basis other than going concern.

In changing the basis of preparation there were no adjustments required in the financial statements to reduce assets to their realisable values, to provide for liabilities arising from the decision or to reclassify fixed assets and long-term liabilities as current assets and liabilities.

Critical accounting judgements and estimation uncertainty

In preparing these financial statements, the Trustees have made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements, estimates and judgements 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.

Cost allocation

Costs not attributable to a single activity are allocated or apportioned to activities on a basis consistent with identified cost drivers for that cost category. Cost drivers utilised include number of direct hours of query resolution and financial administration hours in processing, checking and paying grants.

Accounting period

The accounting period for the financial statements is the 17 month period from 1 June 2018 to 31 October 2019. The comparative period was the 12 month period from 26 May 2017 to 31 May 2018 being the date the Fund was set up.

We Love Manchester Emergency Fund

Annual Report 2018-19

Notes to the financial statements for the 17 month period ended 31 October 2019

1 Principal accounting policies (continued)

Income

Income, including grants, donations and legacies from institutions, corporates, trusts and individuals is included in the Statement of Financial Activities when the Fund is entitled to the income, where the amount can be measured with reasonable reliability and receipt is probable.

Goods, facilities and services donated for the Fund's use, where the benefit is quantifiable and the goods or services would have had to be purchased, are recognised in the financial statements under Donations and Legacies as income (gifts in kind) when received and expenditure when distributed, at a reasonable estimate of their value in the period in which they are received.

Grant income is recognised in the Statement of Financial Activities in the period in which this becomes receivable and when any conditions for receipt have been met.

Donated goods and services

Where the Fund receives donations of goods and services in kind and where there is a measurable value to the Fund which can be ascertained with reliability, they are included in both income and expenditure in the Statement of Financial Activities.

We Love Manchester Emergency Fund

Annual Report 2018-19

Notes to the financial statements for the 17 month period ended 31 October 2019 (continued)

1 Principal accounting policies (continued)

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities - Expenditure on charitable activities includes all costs incurred by the Fund in undertaking activities that further its charitable aims.

Support costs - These costs include general management and accounting. Support costs, not attributable to a single activity have been allocated on a basis consistent with identified cost drivers for that cost category, such as online giving fees, professional charges, operating expenses, insurance and accounting and administrative expenditure.

Governance costs - These costs are associated with the running of the Fund, as opposed to the direct management functions inherent in generating funds, service delivery and programme or project work. These include such items as external audit, legal advice for trustees and costs associated with constitutional and statutory requirements.

Grants payable - Grants are recognised in the Statement of Financial Activities when they have been approved by the Trustees and notified to the beneficiaries.

Debtors

Trade and other debtors are initially recognised at transaction price and subsequently adjusted, where necessary, for bad and doubtful debts.

Prepayments - Valued at the value pre-paid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand.

Creditors and provisions

Creditors and provisions are recognised where the Fund has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Funds

Unrestricted funds are available for use at the discretion of Trustees in furtherance of the general charitable objectives. The Fund does not have any restricted funds.

Financial assets and liabilities

The Fund only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors, are initially recognised at transaction value and subsequently measured at their settlement value.

We Love Manchester Emergency Fund

Annual Report 2018-19

Notes to the financial statements for the 17 month period ended 31 October 2019 (continued)

2 Taxation

The Fund is a registered charity, and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

3 Analysis of income

	17 month period ended 31 October 2019 £	Period ended 31 May 2018 £
Donations and legacies		
Voluntary income	0	2,133,567
Grant income via the Red Cross	1,506,908	18,123,672
Home Office contribution	0	1,000,000
Donated services	391,254	538,455
Total income	1,898,162	21,795,694

The grant income received from BRC originates from public and other donations, principally collected by the BRC and distributed to the Fund by way of a grant agreement.

Donated services are included in both income and expenditure, (Note 3 and Note 4) in the Statement of Financial Activities. Donated services and support represent the fair value of services provided by or paid for by Manchester City Council and include grant processing, administrative services, management services, professional, accounting and other operating costs.

4 Analysis of expenditure

	Raising funds £	Charitable activities £	Other costs £	17 month period ended 31 October 2019 £
Expenditure				
Payment of grants	0	3,051,000	0	3,051,000
Other costs	0	78,171	0	78,171
Support costs				
Online giving fees	3,700	0	0	3,700
Professional charges	0	42,788	0	42,788
Operating expenses	17,300	164,233	0	181,533
Insurance indemnity	0	0	20,793	20,793
Accountancy and Administration	0	47,198	25,000	72,198
Support Groups	0	650,000	0	650,000
Total expenditure	21,000	4,033,390	45,793	4,100,183

We Love Manchester Emergency Fund

Annual Report 2018-19

Notes to the financial statements for the 17 month period ended 31 October 2019 (continued)

4. Analysis of expenditure (continued)

	Raising funds	Charitable activities	Other costs	Total Period ended 31 May 2018
	£	£	£	£
Expenditure				
Payment of grants	0	18,769,400	0	18,769,400
Other costs	34,733	0	0	34,733
Support costs				
Online giving fees	71,476	0	0	71,476
Professional charges	0	11,140	0	11,140
Operating expenses	0	56,837	56,837	113,674
Insurance indemnity	0	0	11,441	11,441
Donated services	0	269,228	269,227	538,455
Total expenditure	106,209	19,106,605	337,505	19,550,319

Expenditure on charitable activities

	Grants	Governance costs	Support costs	Total 17 month Period ended 31 October 2019
	£	£	£	£
Grants to individuals				
Bereaved and physical injury	1,360,000	3,857	0	1,363,857
Psychological injury	430,000	0	0	430,000
Other	1,261,000	0	0	1,261,000
Grants to institutions				
Manchester Institute of Health and Performance	74,314	0	0	74,314
Total	3,125,314	3,857	0	3,129,171

	Grants	Governance costs	Support costs	Total Period ended 31 May 2018
	£	£	£	£
Grants to individuals				
Bereaved and physical injury	15,309,000	165,241	109,796	15,584,037
Psychological injury	3,050,000	32,920	21,875	3,104,795
Other	110,400	906	759	112,065
Grants to institutions				
Manchester Institute of Health and Performance	300,000	3,524	2,184	305,708
Total	18,769,400	202,591	134,614	19,106,605

Please refer to page 4 of the Annual Report for details of material grants.

We Love Manchester Emergency Fund

Annual Report 2018-19

Notes to the financial statements for the 17 month period ended 31 October 2019 (continued)

4. Analysis of expenditure (continued)

Governance costs are allocated to charitable activities based on the amount spent for each activity.

5 Net income and net movement in funds for the period

The net income and net movement in funds for the period is stated after charging:

	17 month period ended 31 October 2019 £	12 month period ended 31 May 2018 £
Auditors' remuneration		
- Audit	0	0
- Other services	0	0

Net income for the period is stated after charging auditors' remuneration, which was donated in full. This is therefore included within income from donated services and did not reduce net income for the period (note 3).

6 Staff costs and trustees' remuneration

No staff were employed by the Fund during the 17 month period ended 31 October 2018 (2017-18: None).

The Trustees received no remuneration in respect of their services to the Fund. Key management personnel comprises the Fund's Chief Operating Officer, who received remuneration of £88,200 (2017-18: £78,000) (inclusive of irrecoverable VAT) for the financial period.

Travel expenses incurred by Trustees totalling £135 (2017-18: £781) were reimbursed. These costs were incurred in relation to travel in the performance of their duties as Trustees.

7 Debtors

	31 October 2019 £	31 May 2018 £
Trade debtors	97,864	353,833
Prepayments and accrued income	0	15,610
Total	97,864	369,443

Trade debtors represents Royalties amounts to which the Fund was entitled at the reporting date.

8 Cash at bank and in hand

	31 October 2019 £	31 May 2018 £
Cash at bank and in hand	307,021	3,031,291
Total	307,021	3,031,291

We Love Manchester Emergency Fund

Annual Report 2018-19

Notes to the financial statements for the 17 month period ended 31 October 2019 (continued)

9 Creditors: amounts falling due within one year

	31 October 2019 £	31 May 2018 £
Accruals and deferred income	0	360,359
Grants payable		795,000
	361,531	
Total	361,531	1,155,359

Creditors are in respect of outstanding commitments for support groups that are expected to run until September 2020.

10 Funds

	At 1 June 2018 £	Income resources £	Resources expended £	At 31 October 2019 £
General funds	2,245,375	1,873,162	(4,075,183)	43,354
Total	2,245,375	1,873,162	(4,075,183)	43,354

The general fund is used for the furtherance of the objectives of the Fund.

11 Analysis of net assets between funds

	General fund £	Total 31 October 2019 £	Total 31 May 2018 £
Debtors	97,864	97,864	369,443
Creditors	(361,531)	(361,531)	(1,155,359)
Cash at bank and in hand	307,021	307,021	3,031,291
Total	43,354	43,354	2,245,375

We Love Manchester Emergency Fund

Annual Report 2018-19

Notes to the financial statements for the 17 month period ended 31 October 2019 (continued)

12 Reconciliation of movements in funds

	2018/2019 £	2017/2018 £
Opening funds as at 30 May 2017 and 1 June 2018.	2,245,375	0
Net addition to funds during the period	(2,202,021)	2,245,375
Closing funds as at 31 May 2018 and 31 October 2019	43,354	2,245,375

13 Related party transactions

Members and officers of Manchester City Council (MCC) serve as Trustees. The Fund's transactions with MCC are summarised as follows:

- During the period donated services from MCC amounted to £366,254 (2017-18: £327,362).
- During the period MCC made donations to the Fund totalling £0 (2017-18: £5,000).
- Donations of £0, (2017-18: £255) were made by the Trustees to the Fund.
- The Trustees did not receive any remuneration for their time.
- No amounts were due from, or payable to, MCC at 31 October 2019 (31 May 2018: £0).

No other party transactions requiring disclosures occurred during the period.



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Annual Report 2018-19

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Charity Registration No. 1173260

