

Company number: 01348975

Charity Number: 507162

The Gaddum Centre

Report and financial statements
For the year ended 31 March 2020

The Gaddum Centre
Reference and administrative information
for the year ended 31 March 2020

Company number 01348975

Charity number 507162

Registered office and operational address Gaddum House
6 Great Jackson Street
Manchester, M15 4AX

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Roy Harding	Chair
Rowena Birch	Vice Chair
Don Bancroft	Finance Trustee
David Carmichael	
Anthony Hassall	
Claudia Carvell	
Wes Baker (Resigned on 11 June 2020)	
Leanne Shackleton (Resigned on 18 September 2019)	
Mike Dyble (Resigned on 11 December 2019)	
Celia Hynes (Resigned on 18 September 2019)	
Ady Bibby (appointed on 15 June 2020)	
Dora Blake (appointed on 30 June 2020)	

Key management	Lynne Stafford	Chief Executive
personnel	Stacey Adams	Deputy Chief Executive – Left September 2019
	Anna Sevink	Head of Financial Services (left 16 May 2020)
	Sam Palmer	Head of Carers Services
	Ben Whalley	Head of Advocacy & Therapy Services

Bankers Lloyds Bank
42-46 Market Street,
Manchester, M1 1PW

Auditors Slade & Cooper Limited
Greenfish Resource Centre, 46-50 Oldham St, Manchester, M4 1LE

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

The trustees (who are also Directors of the Charity for the purposes of the Companies Act) present their annual report and the audited financial statements of The Gaddum Centre (the Charity) for the year ended 31 March 2020. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

OBJECTIVES OF THE CHARITY

The objective of the Charity is the promotion of any charitable purpose for the benefit of the community in Manchester and surrounding areas, in particular the furtherance of health and the relief of poverty, distress and sickness and the advancement of education. This objective is carried out by the provision of services in the field of social care, particularly health related services including counselling, the provision of advocacy, advice, family and individual support services, training and development projects to individuals, families, agencies, local and health authorities, professionals and companies.

The charity has three main work streams:

- Statutory Advocacy
- Carers Support Services
- Therapy Services

PUBLIC BENEFIT

The Trustees have complied with their duty to have due regard to the public benefit guidance published by the Charity Commission.

The Charities Act 2011 identifies 13 descriptions of charitable purpose and in our view the work of the Charity meets the following:

- relief of poverty
- advancement of education
- advancement of health
- advancement of community development
- relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Activities undertaken to further charitable objectives for public benefit are described below. All services are provided free of charge to beneficiaries.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

All Trustees support Gaddum as volunteers on Gaddum Trustee Board. Gaddum continues to offer placements to social work students, counselling students and return to practice counsellors. The Head of Operations acts a qualified practice educator lead with assistance from designated staff who are similarly qualified. In 2019-20, Bury Carers Service's activities were supported by a number of volunteers. The contribution of volunteers is stated in service reports to Trustee Board and reflected as social value offers in budgets, for tenders and bids for funding.

GADDUM ADVOCACY

Manchester Advocacy Hub

Gaddum are commissioned by Manchester City Council to provide all the independent statutory advocacy services for citizens of Manchester. Statutory Advocacy is required by law for certain matters relating to an individual's health and social care. The Manchester Advocacy Hub was established on 1st April 2015 and provides-

- Independent Mental Capacity Advocacy (IMCA)
- Independent Mental Health Advocacy (IMHA)
- Independent Care Act Advocacy
- Independent Health Complaints Advocacy (IHCA)

There is a team of 20 Advocates, 1 manager, 2 administrators, 1 sessional worker and social work students on placement.

Statutory Advocacy involves:-

- Helping individuals understand their care and support plans.
- Attending multi-disciplinary meetings and ensuring our client's voice is heard.
- Attending Safeguarding meetings where the individual needs support.
- Ensuring the wishes and feelings of individuals are considered for serious medical treatments or if they need to change accommodation
- Ensuring psychiatric patients receive equitable and efficient treatment.
- Supporting individuals to appeal their detainment under the Mental Health Act.
- Ensuring individuals rights are protected under Human Rights Law.

The team also undertaken other work relating to Deprivation of Liberty.

Covid 19 response

Covid-19 had a substantial impact on Advocacy in the UK. There have been changes to government guidance on the Care Act, Mental Capacity and Deprivation of Liberty Safeguards, and therefore changes to the way our health and social care sector operates.

Gaddum Advocacy has not stopped accepting referrals or turned down a case.

Since the outbreak of Covid-19, Gaddum Advocacy has continued attending visits in hospitals, care homes, supported accommodation and private homes. After a brief pause in visits in March, these

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

continued in April and since then over **350 visits** have been undertaken using PPE and complying with guidance.

The approach to visits and communication has been adapted to meet our clients' needs using a range of formats to keep in touch including:

- Whatsapp/ Text
- Zoom meetings
- Microsoft Team Meetings
- 3cx
- Outdoor meetings

GADDUM CARERS

Carers Support Services

Gaddum has managed both Salford Carers Centre and Bury Carers Centre in delivering local community services supporting both adult and young carers. The centres are designed to provide services to carers within their local authorities e.g. advice and information, assessment, newsletters, practical and emotional support, activities, support groups, training, relaxation, help with employment issues and referring and signposting to other service providers.

Carers Salford

The contract for Salford Carers Service was awarded in February 2016, delivery of new service model commenced from 1st April 2017; an extension of 2 years was been awarded to the contract to 2020.

As well as giving advice support and guidance to adult carers, young adult carers and young carers the staff are involved with awareness raising and training of professionals in the community, involvement in local planning initiatives, conferences and other appropriate links and networks with local, national and regional organisations.

In 2020, Carers Salford:-

- Supported over 500 carers
- Completed 8443 forms of contact, including phone calls, video calls, text messaging, emails and referrals.
- Dementia, mental health and substance misuse continued to be the major support need/condition for the person the carers support.

Covid 19 response

Carers Salford have been remote working through:-

- Online video conferencing
- Over the phone
- Through SMS and WhatsApp

For Young Carers & Young Adult Carers, support has been delivered through:-

- WhatsApp
- Virtual Groups

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

- Technology Grant
- Face to Face Work

For Adult Carers there have been:-

- Virtual Coffee Mornings
- Wellbeing Calls
- Factsheets

There has been some excellent feedback from unwaged carers in Salford:-

"Thank you for today it was nice to interact with other people who do care for other people and also from different situations." (Coffee Morning Attendee)

"I can't thank Salford Young Carers enough for supporting us and have already started to point parents in my school in your direction."

"There seems no end to this crisis at the moment but just to let you know its people like you that we need and our thoughts of you will continue for the help that was given to us."

Bury

Bury Carers Centre continued to provide a vital service for adults supporting a family member or friend who is ill, disabled, suffering from mental health issues or an addiction. The work underpins the four main priorities outlined in Bury Adult Carers Strategy - Caring for Carers 2013-2018: -

- Identification and Recognition;
- Realising and Releasing Potential;
- A Life Outside Caring;
- Supporting Carers to Stay Healthy.

The centre was running for more than 11 years as a centralised 'hub' for carer activity, providing a point of access for information, support and advice and delivering outreach work into local communities.

As always during the year, several trips took place to enable clients to take a break from their caring role. The centre also provided various activities for its service users including Tai Chi, a reading group and art and IT classes. During this year, the service has moved to different premises following H&S problems in the previous building. Bury Council are responsible for lease and rental arrangements for the building.

The contract for Bury Carers Service is no longer held by Gaddum as it was competitively retendered in early 2020.

Coordination of carers support

Manchester Carers Network

Gaddum continued to coordinate a network of VCSE Carers Support provider organisations in Manchester. Following extensive consultation with carers and other external stakeholders, Gaddum lead the development of a new Carers Strategy and model for service delivery for unwaged, which was ratified through Manchester Health & Well-Being Board and Health & Social Care Overview and Scrutiny Committee. Overall management of new Carers Manchester Programme with a new 'one stop' contact point and continued coordination of carers Manchester Network was awarded to Gaddum to commence in 2020-21

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

Covid 19 response

During the most challenging of times for Manchester's carers, Gaddum and the Carers Manchester team continued to deliver appropriate and effective advice, information and support. In addition, we are playing the key role in delivering transformational change in the way carers support services are delivered across the City.

Progressing this has been a true partnership between both the Carers Manchester, the wider Gaddum team and our many partners

This feedback demonstrates why this is important:-

"I'd tried for ages to find a befriending service for Tim. He loves chatting to people – but since his injury, he doesn't have the chance. He can't go to the pub or talk to mates at work. The loneliness is real. All my attempts to find someone to visit him regularly came to nothing. I spoke to Tim's social worker and district nurse but no-one could help – until I mentioned it to my support worker at the Contact Point. She tracked down a local service – and now Tim has been assessed and we're waiting for a volunteer to be matched up with him. Tim can't wait to have someone to chat about football and do puzzles with again – and I couldn't be happier as I know how much of a difference it will make to him. It might seem like a small thing that the Contact Point did, but it means a lot to us."

GADDUM THERAPY

Therapy services includes staff members with social work, counselling and play therapy qualifications. In addition, Gaddum provides placements for both undergraduate and post graduate social work students and trainee counsellors.

Covid 19 response

The service has continued delivering through online and telephone sessions using an updated operating procedure to ensure quality is upheld. Open University Training has been provided to all therapists on – 'How to work safely online'.

Manchester IAPT

The GP Counselling Service continues to provide service delivery into GP surgeries in North and South Manchester as well as Central Manchester, as part of commissioned IAPT mental health services. In addition to therapeutic counselling, social work students supported clients with social difficulties or undertake relapse prevention sessions. We continued to signpost service users to a range of other support networks including Gaddum Centre adult counselling service supported by trainee and volunteer counsellors.

Roby Support Services provides person centred, integrative and cognitive behavioural therapy tailored to diverse and marginalised communities. It continues to be part of commissioned Manchester IAPT Mental Health services.

Clients are reaching good recovery outcomes (19/20 YTD 68%, 20/21 YTD 72%)
Attendance rates have improved (19/20 YTD 73%, 20/21 YTD 82%)
BAME engagement remains high (19/20 YTD 51%, 20/21 YTD 57%)
Clients continue to provide excellent feedback for the service and the team

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

Bereavement and Palliative Care

The Children and Families' Bereavement Services are delivered in Manchester, Salford and Rochdale, funded by NHS contracts; supporting children and their families following the death of a significant other.

The Children and Families' Paediatric Palliative Care Service provides psycho-social support for families caring for a child with a life limiting or life-threatening condition. We work with specialist community nursing teams in Salford, Stockport and Rochdale.

The Chameleon Project supporting Children & Young People and families affected by traumatic loss and bereavement has a further 2 years funding by a grant from BBC Children in Need.

Covid 19 response

There is now an expanded Bereavement service offer in Salford and additional funding has been received from Children in Need for the Chameleon Project. The service is offering increased psychoeducational support for families and care givers, offering weekly check in calls

Palliative Care has maintained consistent service offer for families throughout the pandemic with regular phone based sessions. It has provided two therapy debrief sessions for the Complex Care Nursing team to support workforce and offered group sessions for families who experienced a bereavement

Getting Help

From May 2017, the Gaddum Centre have been the lead organisation for the Getting Help service in Heywood, Middleton & Rochdale working with five other third sector organisations to improve mental health and wellbeing for hard to reach groups through the provision of counselling, befriending and group work. This is a sub-contract to the Big Life Group.

Covid 19 response

A new team have all been inducted during lockdown providing additional support for those awaiting therapy. There were 1779 check in calls to clients from April – December with feedback on themes reported to commissioners.

Work with Older People

The Older People's Befriending Service ceased to be funded by the JT Blair Charitable Trust in March 2019. However, Gaddum continued to deliver the service until March 2020 from reserves, whilst other funding sources were explored.

It was a free service benefiting socially isolated older people (aged 60 and over) who are residents of Manchester or Salford.

CHARITY TRUST ADMINISTRATION

Charity Trust Administration

The Gaddum Centre administer a number of historical trust funds that provide funding for essential items and services for disadvantaged families and individuals residing in the City of Manchester and the

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

immediate surrounding boroughs. Experienced staff ensure applications match both the objectives and criteria of the Gaddum Centre and the charities. The processed applications are recorded onto a database to monitor the number of grants made to each applicant. The staff liaise with various statutory and voluntary organisations to verify the applications and to discuss the grants awarded. Our comprehensive service ensures maximum benefit to the beneficiaries and efficient use of the charities' funds.

Mynshull's Education Trust

Mynshull's Educational Foundation (Charity number, 532334)

A fund to support those up to the age of 25 for educational materials such as school books, travel to places of education and other materials.

Humane Society for the Hundred of Salford

Small local charity organising an annual swimming gala between Salford & Bolton Schools.

Private Charities

ROBERT BELL CHARITY (Charity number, linked as Gaddum)

For the benefit of people on low income, resident in the City of Manchester.

WILLIAM CAVANAGH TRUST (Charity number, linked as Gaddum)

For people on low income living in Gorton or West Gorton only.

DARBISHIRE HOUSE TRUST (Charity number, 234651)

For helping women who are Manchester residents. Preference is given to teachers or ex - teachers who are retraining and are Manchester residents and unable to cover the whole cost themselves.

PRATT CHARITY (Charity number, linked as Gaddum)

Small grants in support of respectable women over the age of 60 who reside in the City of Manchester.

JOHN ROYLE FUND

Originally for leather workers, but now helps individuals on low income who are Manchester residents.

SATTERFIELD CHARITY (Charity number, 225453)

Provides convalescence for people who have received hospital care. It can also be used to provide clothing or help someone recovering at home. Covers an area within 60 miles of Manchester.

SHYLOCK CHARITY (Charity number, linked as Gaddum)

For people on low income, over 55 years of age who live within a radius of eight miles of Manchester Town Hall.

YATES CHARITY

Funded from South Africa and varies from year to year. Grants are made to people on low income who are residents of Higher Openshaw and its surrounding area.

GRATRIX CHARITY (Charity number, 228916)

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

A fund for plumbers and associated tradesmen and their dependants who are Greater Manchester residents in need.

Ann Butterworth & Daniel Bayley Charity (Charity number, 526055)

Supports students under 21 years old who are studying the arts. Helps with costs directly associated with their course e.g. tuition fees, educational materials or field trips.

Only accept applications from clients themselves or professionals from statutory or voluntary organisations.

THE JOSEPH & ANN SLATER MEMORIAL FUND (Charity number, 210410)

Provides funds for holidays anywhere in the UK for disadvantaged children from the Manchester area.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on its vision 'Empowering People: Improving Lives and are undertaken to further The Gaddum Centre's charitable purposes for the public benefit.

All Gaddum Centre services delivered under contract to Local Authorities or NHS are monitored through quarterly contract reviews with commissioners. Each contract has specific monitoring requirements with both qualitative and quantitative measures against specific outputs and outcomes. Reports from all service areas are reported at bi-monthly Trustee Board meetings and to service delivery highlighted in the Strategic Risk Register with mitigating actions recorded.

The Information Management System has a reporting function and a balanced Scorecard.

Chief Executive and SMT reviewed the Gaddum Centre Strategy & Action Plans 2016 – 2020 in April 2019 and the previous strategic objectives. There have been significant achievements over the last 3 years.

Gaddum continued to grow and respond to the changing needs of both our clients and commissioners of our main contracts. The terms for a significant number of our contracts from NHS and local authorities were identified to finish over the next 18 months. We experienced increases in both demand and complexity of cases across all service areas over the previous 4 years. With one exception, we received no uplift or inflationary rises on contracts, some held for as long as 10 years, whilst the demand from commissioners is for increased service delivery and response.

The initial work on budgets for the organisation and services projected a substantial deficit for 2019-20, which would not have been favourable for retendering of contracts. However, changes primarily due to staff moving on to roles for career development offered the opportunity for organisational restructure across all service areas and the core function. It was hoped this would have a positive impact on reducing the predicted deficit.

SMT proposed changes to the organisational structure to ensure financial stability, in readiness for upcoming contract tendering across all services areas and a flatter 'management' structure to ensure closer monitoring of service delivery. This primarily involved changes within SMT, lower 'management' and administration function. The plan was for phased implementation to reduce the impact of change on staff.

The Gaddum Centre continued over the year to consolidate its position in Greater Manchester

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

with the submission of tenders and grant applications for both existing and new contracts for all of its services. The Greater Manchester Health and Social Care Devolution Agenda presented potential opportunities for the development of the organisation.

The Gaddum Centre successfully negotiated with commissioners for the continuation of the contracts for both Manchester Advocacy Hub with Manchester City Council and Salford Carers Centre with Salford Council.

Following a Trustee Board Development session in October 2019 and SMT Away Days in 2019 and January 2020. The previous Gaddum Strategic & Business Plan 2016 -20 was reviewed, and any outstanding or ongoing objectives noted.

Beneficiaries of our services

Gaddum, is a charity leader in providing health and wellbeing services in Greater Manchester

At Gaddum, everyone is treated as an individual; understanding their world to offer a range of support that's right for them. Our promise of tailored support is made possible by our breadth and depth of knowledge, through our unwavering commitment to the local people of Greater Manchester.

Gaddum works across Greater Manchester and delivers services in Manchester, Rochdale, Salford and Stockport for:

- Advocacy
- Carers Support
- Therapy Services

Financial review

From 2019 to present, the most significant event to have a potential financial effect is the impact of the Covid – 19 pandemic. Gaddum has been protected from a major negative consequence on its finance as the majority of income is from statutory contracts with NHS and Local Authorities. Major funding organisations such as `Big Lottery have reassured recipients of continued funding and enable access to potential additional funding streams. In response to impact of Covid -19 pandemic, Gaddum has secured additional funding from statutory organisations to support people in need.

The Trustee Board recognise and acknowledge that there has been potential risk over the reporting period until present through the lack of adequate financial information being provided through previous finance management and subsequent lack of input from senior financial leadership.

In relation to investments, Gaddum's charitable objectives are:

- to maximise investments within a defined risk perimeter,
- at least see assets grow in line with inflation
- improve reserves position and main investment portfolio there as a fund of last reserve.

Following a recent assessment by Brewin & Dolphin, investment managers, the level of risk to Gaddum's investment funds does not need to be changed.

Brewin & Dolphin have signed up to the United Nations principles of investing and embedded these within overall investment processes within strict ESG parameters. This lends itself to having the best-in-class investments, which forms stewardship as custodian of Gaddum's assets while ensuring that sustainability and key principles from the UN are covered.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

'Brewin Dolphin is a signatory of the United Nations Principles of Responsible Investment (UNPRI), confirming our commitment to integrate environmental, social and governance considerations (ESG) within our investment process.'

Restricted funding of £585k was received for the provision of Advocacy, Carers & Therapy Services. There was outgoing restricted expenditure of £470k. We brought forward restricted funds of £158k and carried forward £288k after transfers for future committed service provision.

We received £1,996k of unrestricted income and expended £1,974k. There was also £29k of unrealized losses in the value of the investment portfolio. After transfers between funds, the unrestricted reserve balance is £464k.

A pension provision and corresponding pension deficit reserve of £234k (2019: £284k) has been recognised in the accounts as required by FRS102. Under FRS102 if an employer has entered into an agreement with the multi-employer plan that determines how the entity will fund a deficit, the entity is required to recognise the present value of the contributions payable from this agreement as a liability on its balance sheet. Prior to the application of FRS102 funding contributions were only recognized when they fell due. Pension commitments are covered in more detail in Note 22.

Reserves policy

The Gaddum Centre General Committee is committed to ensure that sufficient reserves are maintained to ensure that the organisation can continue to meet the needs of the service users within the appropriate time scales in line with its charitable objectives, all staffing obligations and protect its investment in premises and equipment.

The Finance Subgroup & Trustee Board have agreed in the constantly changing environment, in which the organisation operates, sufficient reserves should ideally be available to develop new services so that it can continue to serve the community in accordance with its objectives.

In the event of the loss of substantial contracts from local authorities and NHS, staff would be eligible for TUPE arrangement to the new provider with no redundancy costs liable for Gaddum. Three months organisational operating costs of £166k will be retained in reserves to cover core costs.

Plans for the future

The Trustee Board have identified and agreed a vision and direction for Gaddum for 2020 – 25.

Trustee Board Development - October 2019

Gaddum Trustees reviewed their development and support of previous Strategic Plan 2016-20 through 1:1 interviews and submission of an online questionnaire and identified the following strengths and progress:-

- Introduction of sub-committees has instilled a sense of progress and 'grip' of the key issues
- Positive working relationships across the Board and a real sense of valuing of roles and perspectives
- Strong alignment and belief in the work of Gaddum

Future areas for focus and development were also identified: -

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

- establishing, owning and testing a vision for Gaddum
- identifying key strategic risks to the achievement of that vision
- defining performance metrics\balanced scorecard to track progress towards the vision
- clarifying the Board contribution to delivery of the vision

Strategic Organisational Direction – 5 years forward

Trustees identified a number of aspirations and potential outcomes for the strategic organisational direction for 2020 -2025.

Aspirations 2020- 2025

1. **The leading expertise and providers** of Advocacy, Carers and Therapy services in and across Greater Manchester.

There was a recognised need for

- Further analysis of the opportunity cost of this focus.
- Explore potential beyond statutory sector to private/commercial and academic.
- Our service model – is it fit for the future?

2. Financially sustainability

- Ensure protection against future loss of funding
- Impact of
 - Brexit
 - Continued Austerity
 - Contract/ grants not renewed

A further review of strategic direction and objectives was undertaken in late 2020 in response to impact of COVID -19 pandemic.

Covid 19 response

Gaddum have adapted to delivering services remotely during pandemic and have efficiently managed finance, funds and contracts. There has been relatively little negative financial impact with the only shortfall being fundraising from external sporting event sponsorship. It continues to monitor the ongoing situation.

Structure, governance and management

The recruitment of new members for Gaddum Trustee Board follows a similar process to Gaddum's wider recruitment processes under its HR policies and procedures. There is a wide advertising campaign using a variety of social media and traditional platforms including Gaddum website, LinkedIn, VCSE infrastructure networks, GM VCSE leadership networks, professional networks of Trustee Board members and Senior Management Teams. The use of VCSE networks ensures Trustee Board vacancies are disseminated into communities. We include the following statement:-

'We are seeking people from diverse backgrounds and communities to be more reflective of our service users and the wider Greater Manchester population. These are voluntary positions and we are looking for people with experience and knowledge at a strategic or senior level. Key attributes will be leadership, accountability, integrity, and commitment.'

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

Potential new members for Trustee Board are interviewed by Chair, Deputy Chair Chief Executive and other Trustees as appropriate or applicable. Potential new Trustees are asked to attend a Trustee Board meeting as an observer, before a final decision to appoint is made by all members of Trustee Board.

New Trustees are expected to undertake "Role of Trustee" training delivered by Salford CVS after appointment and as an update as required. A bespoke programme of Trustee Board development is ongoing delivered by an external consultant; Trustees are expected to attend.

The Board meets every 2 months in the evening, with subgroups on specific strategic organisational areas.

- Finance subgroup – bi-monthly
- Quality & Governance subgroup - bi-monthly
- People & Policies subgroup - bi-monthly
- Building subgroup – ad hoc
- PR & Comms subgroup – ad hoc
- Remuneration committee – annually as part of finance subgroup

The Chief Executive and Senior Management Team have day to day strategic and operational responsibility for running Gaddum. Reports and papers outlining key organisational decisions are presented at Trustee Board meetings for sign off by Trustees. A number of Trustees have specialist expertise and their advice is sought when required.

The Senior Management Team in 2019-20 comprised of:-

Lynne Stafford – Chief Executive

Sam Palmer – Head of Carers Services

Ben Whalley – Head of Advocacy & Therapy Services

Anna Sevink – Head of Financial Services

Stacey Adams - Deputy Chief Executive – left September 2019

The organisation is a charitable company limited by guarantee and registered as a charity.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2020 was 7 (2019:10). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

Related parties and relationships with other organisations

All members of Trustee Board and Senior Management Team are requested to declare Related parties and relationships with other organisations on appointment and at appropriate intervals.

Remuneration policy for key management personnel

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

The remuneration of Chief Executive & Senior Management Team are considered separately by the Trustee Board within parameters of Independent Pay Review undertaken in 2017 and aligned to NJC pay scales.

Risk management

A Gaddum Strategic Risk Register has been developed and is presented, reviewed and revised at Quality and Governance Subgroup and Trustee Board meetings.

Fundraising

Gaddum does not undertake direct fundraising , but receives donations and funds raised by individuals and groups.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

Statement of responsibilities of the trustees

The trustees (who are also directors of The Gaddum Centre for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year which 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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that 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 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 charitable company's auditors are unaware
- The trustees have taken all 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 corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2020

Auditors

Slade & Cooper Ltd were appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 17th February 2021 and signed on their behalf by

Roy Harding

Chair

Independent auditors' report
to the members of
The Gaddum Centre

Opinion

We have audited the financial statements of The Gaddum Centre (the 'charitable company') for the year ended 31 March 2020, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. 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).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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 2020, 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 Companies Act 2006.

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 UK, including the FRC'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 trustees' 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, except to the extent otherwise explicitly stated in our report, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 15, the trustees (who are also the directors of the charitable company 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

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. This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and 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 members and its 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Catherine Hall FCCA DChA
Senior Statutory Auditor
for and on behalf of
Slade & Cooper Limited
Statutory Auditors
Green Fish Resource Centre
46-50 Oldham Street
Manchester
M4 1LE

4th March 2021

The Gaddum Centre
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	20,660	60,000	80,660	87,808
	4				
Charitable activities:		1,949,807	525,504	2,475,311	2,296,483
Other trading activities	5	11,448	-	11,448	14,322
Investments	6	14,474	-	14,474	16,120
Total income		1,996,389	585,504	2,581,893	2,414,733
Expenditure on:					
Raising funds	7	7,599	-	7,599	6,777
Charitable activities:	8	1,966,821	469,873	2,436,694	2,563,133
Total expenditure		1,974,420	469,873	2,444,293	2,569,910
Net income/(expenditure) before net gains/(losses) on investments		21,969	115,631	137,600	(155,177)
Net gains/(losses) on investments		(29,140)	-	(29,140)	5,534
Pension movement		6,344	-	6,344	55,000
Net income/(expenditure) for the year	10	(827)	115,631	114,804	(94,643)
Transfer between funds		(14,494)	14,494	-	-
Net movement in funds for the year		(15,321)	130,125	114,804	(94,643)
Reconciliation of funds					
Total funds brought forward		479,665	158,260	637,925	732,568
Total funds carried forward		464,344	288,385	752,729	637,925

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Gaddum Centre
Company number 1348975
Balance sheet as at 31 March 2020

	Note	2020	2019
		£	£
Fixed assets			
Tangible assets	15	565,779	599,306
Investments	16	390,959	512,003
Total fixed assets		956,738	1,111,309
Current assets			
Debtors	17	208,879	227,172
Cash at bank and in hand	18	254,647	203,048
Total current assets		463,526	430,220
Liabilities			
Creditors: amounts falling due in less than one year	19	(482,126)	(557,196)
Net current assets		(18,600)	(126,976)
Total assets less current liabilities		938,138	984,333
Creditors: amounts falling due after more than one year	21	(185,409)	(346,408)
Net assets		752,729	637,925
The funds of the charity:			
Restricted income funds	23	288,385	158,260
Unrestricted income funds	24	464,344	479,665
Total charity funds		752,729	637,925

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 23 to 39 form part of these accounts.

Approved by the trustees on 17th February 2021 and signed on their behalf by:

Roy Harding (Chair)

Don Bancroft (trustee)

The Gaddum Centre
Statement of Cash Flows
for the year ending 31 March 2020

	Note	2020 £	2019 £
Cash provided by/(used in) operating activities	27	(54,779)	(435,275)
Cash flows from investing activities:			
Dividends, interest, and rents from investments		14,474	16,120
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		-	-
Proceeds from sale of investments		171,131	173,369
Purchase of investments		(79,227)	(182,635)
Cash provided by/(used in) investing activities		106,378	6,854
Increase/(decrease) in cash and cash equivalents in the year		51,599	(428,421)
Cash and cash equivalents at the beginning of the year		203,048	631,469
Cash and cash equivalents at the end of the year		254,647	203,048

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Gaddum Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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 charity 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.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

d 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.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of investment management fees & expenditure in relation to staff members who are directly engaged in fund raising.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between the different charitable activities. The charity has calculated its allocation of the support costs based on the income from the individual projects to the total income of all work streams.

The basis in previous years was on the proportion of staff costs for individual projects to the total staff cost for all projects. The comparatives have not been reclassified because it is impracticable and is not a relevant basis for the previous period.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold building	2%
Office fixtures and equipment	20% to 33%

Notes to the accounts for the year ended 31 March 2020 (continued)

j Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

k Debtors

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

l Cash at bank and in hand

Cash at bank and cash 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.

m Creditors and provisions

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

n 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.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

o Pensions

The cost of providing retirement pensions and related benefits is charged to the Statement of Financial Activities over the periods benefitting from the employees' services.

The disclosures in the financial statements follow the requirements of Section 28 of FRS 102 in relation to multi-employer funded schemes in which the Charity has a participating interest.

Contributions payable under an agreement with the scheme to fund past deficits are recognised as a liability in the financial statements calculated by the repayments known, discounted to the net present value at the year end using a market rate discount factor of 2.07% at 31 March 2016, 1.32% at 31 March 2017, 1.71% at 31 March 2018, 1.39% at 31 March 2019 and 2.53% at 31 March 2020. The unwinding of the discount is recognised as a finance cost in the Statement of Financial Activities in the period incurred.

The Charity also operates a money purchase pension scheme for its employees. The assets are held separately from those of the Charity. The annual contributions payable are charged to the Statement of Financial Activities. The disclosures in the financial statements follow the requirement of FRS102.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2020 £
General Donations	8,353	-	8,353
Donations for Salaries	-	60,000	60,000
Legacies	12,307	-	12,307
Total	20,660	60,000	80,660
Previous reporting period	Unrestricted £	Restricted £	Total 2019 £
General Donations	12,005	5,000	17,005
Donations for Salaries	-	70,803	70,803
Legacies	-	-	-
Total	12,005	75,803	87,808

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2020 £
Advocacy Services	585,547	-	585,547
Carers Services	642,444	396,556	1,039,000
Therapy Services	620,251	48,815	669,066
Central	101,565	80,133	181,698
	<hr/>	<hr/>	<hr/>
Total	1,949,807	525,504	2,475,311
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2019 £
Advocacy Services	644,247	22,500	666,747
Carers Services	640,591	299,737	940,328
Therapy Services	614,893	74,515	689,408
	<hr/>	<hr/>	<hr/>
Total	1,899,731	396,752	2,296,483
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5 Income from other trading activities

	2020 £	2019 £
Rental Income	11,448	14,322
	<hr/>	<hr/>
	11,448	14,322
	<hr/> <hr/>	<hr/> <hr/>

All income from other trading activities is unrestricted.

6 Investment income Current reporting period

	2020 £	2019 £
Quoted investments	14,474	16,120
	<hr/>	<hr/>
	14,474	16,120
	<hr/> <hr/>	<hr/> <hr/>

All investment income is unrestricted.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

7 Cost of raising funds

	2020 £	2019 £
Fundraiser's fees	539	-
Investment management costs	7,060	6,777
	<hr/>	<hr/>
	7,599	6,777
	<hr/>	<hr/>

All expenditure on cost of raising funds is unrestricted.

8 Analysis of expenditure on charitable activities

Current reporting period Restricted resources expended	Direct Costs £	Support Costs £	Total 2020 £
Advocacy Services	-	-	-
Carers Services	241,066	142,938	384,004
Therapy Services	58,474	5,835	64,309
Central Services	20,029	1,531	21,560
	<hr/>	<hr/>	<hr/>
	319,569	150,304	469,873
	<hr/>	<hr/>	<hr/>
Current reporting period Unrestricted resources expended	Direct Costs £	Support Costs £	Total 2020 £
Advocacy Services	567,016	80,049	647,065
Carers Services	572,113	120,856	692,969
Therapy Services	422,254	196,533	618,787
Governance Costs (see note 9).	-	8,000	8,000
	<hr/>	<hr/>	<hr/>
	1,561,383	405,438	1,966,821
	<hr/>	<hr/>	<hr/>
Total resources expended	<hr/>	<hr/>	<hr/>
	1,880,952	555,742	2,436,694
	<hr/>	<hr/>	<hr/>

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

Analysis of expenditure on charitable activities continued

Previous reporting period	<i>Direct Costs</i>	<i>Support Costs</i>	<i>Total 2019</i>
Restricted resources expended	<i>£</i>	<i>£</i>	<i>£</i>
<i>Advocacy Services</i>	20,414	2,086	22,500
<i>Carers Services</i>	104,119	201,834	305,953
<i>Therapy Services</i>	62,901	15,614	78,515
	<hr/>	<hr/>	<hr/>
	187,434	219,534	406,968
	<hr/>	<hr/>	<hr/>
Previous reporting period	<i>Direct Costs</i>	<i>Support Costs</i>	<i>Total 2019</i>
Unrestricted resources expended	<i>£</i>	<i>£</i>	<i>£</i>
<i>Advocacy Services</i>	530,201	184,657	714,858
<i>Carers Services</i>	623,787	181,358	805,145
<i>Therapy Services</i>	361,927	259,847	621,774
<i>Governance Costs (see note 9).</i>	-	14,388	14,388
	<hr/>	<hr/>	<hr/>
	1,515,915	640,250	2,156,165
	<hr/>	<hr/>	<hr/>
<i>Total resources expended</i>	1,703,349	859,784	2,563,133
	<hr/>	<hr/>	<hr/>

9 Analysis of governance and support costs

Current reporting period	<i>Total 2020</i>	<i>Total 2019</i>
	<i>£</i>	<i>£</i>
Audit fees	8,000	14,388
Accommodation	75,077	-
Admin	33,420	-
Fees and charges	56,118	-
General Expense	113,565	-
ICT	76,557	-
Inter-Departmental	382	-
Partnerships and sub-contracts	140,067	-
Staff Costs	52,556	-
Unanalysed costs	-	845,396
	<hr/>	<hr/>
	555,742	859,784
	<hr/>	<hr/>

Support costs had not been analysed in the previous year in the accounts.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2020 £	2019 £
Depreciation	33,527	35,542
Auditor's remuneration - audit fees	5,500	14,388
Auditor's remuneration - accountancy fees	2,500	-
	<hr/> <hr/>	<hr/> <hr/>

11 Staff costs

Staff costs during the year were as follows:

	2020 £	2019 £
Wages and salaries	1,624,110	1,742,679
Social security costs	133,504	142,690
Pension costs	76,867	77,319
Other Staff Costs	4,530	-
	<hr/>	<hr/>
	1,839,011	1,962,688
	<hr/> <hr/>	<hr/> <hr/>
Allocated as follows:		
Charitable activities	1,839,011	1,962,688
	<hr/>	<hr/>
	1,839,011	1,962,688
	<hr/> <hr/>	<hr/> <hr/>

One employee has employee benefits in excess of £60,000 (2019: 1). There were no employees with benefits in excess of £70,000 (2019: Nil).

The average number of staff employed during the period was 80 (2019: 84).

The key management personnel of the charity comprise the trustees and the senior management team and are listed in the Trustees' report. The total employee benefits of the key management personnel of the charity were £258,196 (2019: £276,116).

12 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2019: Nil).

No members of the management committee received travel and subsistence expenses during the year of £Nil (2019: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2019: nil).

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

13 Government grants

The government grants recognised in the accounts were as follows:

	2020 £	2019 £
Manchester Health Care Commission	-	170,679
Manchester City Council	116,670	100,000
NHS Heywood	-	25,000
NHS Stockport	-	12,308
	<hr/>	<hr/>
	116,670	307,987
	<hr/>	<hr/>

There are no unfulfilled conditions and contingencies attaching to the grants.

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

	Freehold Property £	Computer & office equipment £	Total £
Cost			
At 1 April 2019	800,756	132,241	932,997
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2020	800,756	132,241	932,997
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2019	224,756	108,935	333,691
Charge for the year	16,000	17,527	33,527
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2020	240,756	126,462	367,218
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2020	560,000	5,779	565,779
	<hr/>	<hr/>	<hr/>
At 31 March 2019	576,000	23,306	599,306
	<hr/>	<hr/>	<hr/>

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

16 Investments

	2020 £	2019 £
Market value at the start of the year	512,003	487,817
Add: additions to investments at cost	79,227	182,635
Disposals at carrying value	(171,131)	(173,369)
Add net gain/(loss) on revaluation	(29,140)	14,920
	<hr/>	<hr/>
Market value at the end of the year	390,959	512,003
	<hr/> <hr/>	<hr/> <hr/>
Investments at fair value comprised:		
UK Bonds	114,594	227,644
UK investments and unit trusts	89,023	24,430
Global investments	187,342	259,929
	<hr/>	<hr/>
	390,959	512,003
	<hr/> <hr/>	<hr/> <hr/>

Investments are all carried at fair value and are all traded in quoted public markets.

17 Debtors

	2020 £	2019 £
Trade debtors	142,441	190,086
Accrued Income	57,915	24,919
Prepayments	8,523	12,167
	<hr/>	<hr/>
	208,879	227,172
	<hr/> <hr/>	<hr/> <hr/>

18 Cash at bank and in hand

	2020 £	2019 £
Short term cash investments	11,093	11,775
Cash at bank and on hand	243,554	191,273
	<hr/>	<hr/>
	254,647	203,048
	<hr/> <hr/>	<hr/> <hr/>

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

19 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	37,606	86,681
Taxation and social security costs	50,493	55,517
Other creditors	-	1,734
Accruals	51,613	59,581
Deferred income	293,911	306,683
Pension deficit contribution	48,503	47,000
	<hr/>	<hr/>
	482,126	557,196
	<hr/> <hr/>	<hr/> <hr/>

20 Deferred income

	2020 £	2019 £
Deferred grant brought forward	416,117	561,796
Grant received	442,808	-
Released to income from charitable activities	(565,014)	(145,679)
	<hr/>	<hr/>
Deferred grant carried forward	293,911	416,117
	<hr/> <hr/>	<hr/> <hr/>

Income has been deferred because it has been received for the following year.

21 Creditors: amounts falling after more than one year

	2020 £	2019 £
Deferred income	-	109,434
Pension scheme liability	185,409	236,974
	<hr/>	<hr/>
	185,409	346,408
	<hr/> <hr/>	<hr/> <hr/>
Repayable after more than 5 years by instalments	-	45,492
	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 March 2020 (continued)

22 Pension Fund

The company participates in the scheme, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a "last man standing arrangement". Therefore the Charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 31 January 2025:	£11,243,000 per annum (payable monthly and increasing by 3% each year on 1st April)
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Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £793.4m, liabilities of £969.9m and a deficit of £176.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Pension Fund continued

Deficit contributions

From 1 April 2016 to 30 September 2025:	£12,945,440 per annum (payable monthly and increasing by 3% each year on 1st April)
From 1 April 2016 to 30 September 2028:	£54,560 per annum (payable monthly and increasing by 3% each year on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

Pension Fund continued

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision

	31 March 2020 (£s)	31 March 2019 (£s)	31 March 2018 (£s)
Present value of provision	233,912	283,756	381,576

Reconciliation of opening and closing provisions

	Year ending 31 March 2020 (£s)	Year ending 31 March 2019 (£s)
Provision at start of period	283,756	381,576
Unwinding of the discount factor (interest expense)	3,590	6,106
Deficit contribution paid	(47,090)	(49,172)
Remeasurements - impact of any change in assumptions	(6,344)	2,593
Remeasurements - amendments to the contribution schedule	-	(57,347)
Provision at the end of the period	233,912	283,756

Income and expenditure impact

	Year ending 31 March 2020 (£s)	Year ending 31 March 2019 (£s)
Interest expense	3,590	6,106
Remeasurements - impact of any change in assumptions	(6,344)	2,593
Remeasurements - amendments to the contribution schedule	-	(57,347)
Costs recognised in income and expenditure account	(47,308)	(49,000)

*includes defined contribution scheme and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

Pension Fund continued Assumptions

	31 March 2020 % per annum	31 March 2019 % per annum	31 March 2018 % per annum
Rate of discount	2.53	1.39	1.71

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

23 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Activities					
Carers Services	157,260	456,556	(384,004)	-	229,812
Advocacy Services	-	-	-	-	-
Therapy Services	1,000	48,815	(64,309)	14,494	-
Central Services	-	80,133	(21,560)	-	58,573
Total	158,260	585,504	(469,873)	14,494	288,385
Previous reporting period	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
Activities					
Carers Services	92,673	370,540	(305,953)	-	157,260
Advocacy Services	-	22,500	(22,500)	-	-
Therapy Services	74,418	79,515	(78,515)	(74,418)	1,000
Total	167,091	472,555	(406,968)	(74,418)	158,260

Name of

restricted fund Description, nature and purposes of the fund

The following funds are material balances within restricted funds

Carers Services

Carers Network £58,510 (2019: £47,517) - funds to co-ordinate the network of 19 carers organisations and to develop them to work collaboratively for the needs of carers.

Manchester Carers Network L&D £122,840 (2019: £81,474) - funds from Manchester Health & Care Commissioning to develop the skills of carers that will help them sustain their caring role. These cover areas such as manual handling, nutrition and mental wellness.

Central Services

Volunteering £58,573 (2019: £Nil) - funded by The Big Lottery to appoint a volunteer co-ordinator to develop a volunteering strategy and engage people to volunteer within the community.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

24 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	479,665	1,973,593	(1,974,420)	(14,494)	464,344
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	479,665	1,973,593	(1,974,420)	(14,494)	464,344
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Previous reporting period	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
General fund	565,477	2,002,712	(2,162,942)	74,418	479,665
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	565,477	2,002,712	(2,162,942)	74,418	479,665
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

25 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	565,779	-	-	565,779
Fixed asset investments	390,959	-	-	390,959
Net current assets/(liabilities)	(306,985)	-	288,385	(18,600)
Creditors of more than one year	(185,409)	-	-	(185,409)
Total	464,344	-	288,385	752,729
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	599,306	-	-	599,306
Fixed asset investments	512,003	-	-	512,003
Net current assets/(liabilities)	(285,236)	-	158,260	(126,976)
Creditors of more than one year	(346,408)	-	-	(346,408)
Total	479,665	-	158,260	637,925

26 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Equipment	
	2020 £	2019 £
Less than one year	587	587
One to five years	880	1,467
	1,467	2,054

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

	2020 £	2019 £
Net income/(expenditure) for the year	114,804	(94,643)
Adjustments for:		
Depreciation charge	33,527	35,542
Revaluation gains/(losses) on investments	-	(9,386)
(Gains)/losses on investments	29,140	(5,534)
(Gains)/losses on pension	-	(55,000)
Dividends, interest and rents from investments	(14,474)	(16,120)
Decrease/(increase) in debtors	18,293	(115,037)
Increase/(decrease) in creditors	(236,069)	(175,097)
Net cash provided by/(used in) operating	(54,779)	(435,275)

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2020 (continued)

28 Private Charities

The total balance held on behalf of independent private charities and third parties at the 31st March 2020 is £280,778 (2019: £228,613). This balance is not included in the assets of the Gaddum Centre. The charity holds as custodians on behalf of the independent private charities an investment portfolio with Brewin Dolphin, the current value of which is £191,718 (2019: £198,029). This is not shown as an asset of the Gaddum Centre

Investments are held as a separate entity within our investment portfolio. This is recorded and accounted for as a separate entity within our investment schedule. A second bank account is held for trust funds. This is accounted for separately, with all inter-charity transfers clearly documented and approved by two Senior Managers. This ensures the funds of the trust funds are not being used for The Gaddum Centre activities.

Investments are held by the Gaddum Centre as a custodian for the following charities:

Charity	Objects
Robert Bell Charity	For the benefit of people on low income, resident in the City of Manchester.
William Cavanagh Trust	For people on low income living in Gorton or West Gorton only. This charity is restricted to helping women who are Manchester residents. Preference is given to teachers or ex-teachers who are retraining and are Manchester residents and unable to cover the whole costs themselves.
Darbishire House Trust	Small grants in support of respectable women over the age of 60 who reside in the city of Manchester.
Pratt Charity	Originally for leather workers, but now helps individuals on low income who are Manchester residents.
John Royle Fund	Provides convalescence for people who have received hospital care. It can also be used to provide clothing or help someone recovering at home. Covers an area within 60 miles of Manchester.
Satterfield Charity	For people on low income, over 55 years of age who live within a radius of eight miles of Manchester Town Hall.
Shylock Charity	The money comes from South Africa and varies from year to year. Grants can be made to people on low income who are residents of Higher Openshaw and its surrounding areas.
Yates Charity	Fund for plumbers and associated tradesmen and their dependants who are Greater Manchester residents in need.
Gratrix Charity	Supports students aged 21 or under who are studying the arts.
Ann Butterworth and Daniel Bayley Charity	Helps with costs directly associated with their course.
Humane Society	The purpose of the Society is to encourage children to learn life saving skills. This is not a registered Charity.

These are the charities who have a combined portfolio with Brewin Dolphin

For both the Ann Butterworth and Daniel Bayley Charity and the Humane Society, decisions are made by the trustees of those charities and Gaddum receives instructions for payment of invoices or grants.

For the other charities, Gaddum Trustees make the decisions on how the money is spent on advice from Chief Executive & Senior Leadership Team.