

MANCHESTER ALLIANCE FOR COMMUNITY CARE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 1145921
Company Registration No. 07788593

MANCHESTER ALLIANCE FOR COMMUNITY CARE

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MANCHESTER ALLIANCE FOR COMMUNITY CARE

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

The objectives of Macc as set out in the governing document are:

To promote any charitable purposes for the benefit of the public, principally but not exclusively in the local government area of Manchester and its environs (hereinafter called the area of benefit) and, in particular but not exclusively by

1. *Promoting the third sector by:*

- a. building the capacity of third sector organisations and provide them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose;*
- b. promoting volunteering within the sector;*
- c. organising and facilitating co-operation and partnership working between third sector, statutory and other relevant bodies.*

2. *The promotion of good health of the local community.*

3. *The promotion of equality and diversity for the public benefit by:*

- a. advancing education and raising awareness in equality and diversity;*
- b. promoting activities to foster understanding between people from diverse backgrounds;*
- c. conducting or commissioning research on equality and diversity issues and publishing the results to the public;*
- d. cultivating a sentiment in favour of equality and diversity.*

'Third sector' means charities, voluntary organisations and social enterprises.

In order to achieve these charitable objectives, Macc developed a model (based on NCVO's Value of Infrastructure programme) to show the range of services and activities which we now deliver. This model has been in place since 2011 when Macc formally took on the role of lead voluntary sector infrastructure agency in Manchester. This is a significant part of the context for the organisation: despite Macc itself having been established in the 1980s, the current incarnation of Macc is still relatively young compared to equivalent organisations in other major cities.

Macc's approach is to ensure that all of these functions are delivered by an organisation with a strong track record and high profile within Manchester: the activities, projects and services reflected in the accounts.

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How our activities deliver public benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year. The charity furthers its charitable purposes for the public benefit through the following:

Macc's activities benefit voluntary sector organisations, individuals and the interaction between the statutory sector and the voluntary and community sector in Manchester and its environs. The Trustees have considered Public Benefit in accordance with the guidance issued by the Charity Commission and have concluded

1. That the aims of the organisation continue to be charitable
2. That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need
3. That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
4. That there is no detriment or harm arising from the aims or activities.

Achievements and Performance

For many years this voluntary sector "infrastructure" in Manchester very fragmented, with a large number of agencies providing a variety of roles: at one point 18 different organisations were involved and yet there were major gaps: e.g. no Volunteer Centre. The history is long, complicated and open to a large amount of interpretation. But a landmark was achieved in May 2013 when Manchester City Council issued a single tender for the full range of support to the local VCSE sector (information, capacity building, volunteering, policy, representation and engagement). The tender itself was an achievement for Macc since it showed that we had proved the case made over many years that those functions needed to be joined together in order to generate greatest impact. This had been a stated ambition of our bid for the capacity building service in 2009. We were successful in bidding for the new contract in 2013 which represented not only stability and security for the organisation and fresh opportunities to develop the role of the sector in Manchester, it also showed that Macc had delivered on its ambition and its promise to develop into the organisation Manchester needed. That contract was re-tendered in 2019 and Macc was once again successful, consolidating a decade of developing support for the VCSE sector in the city. There is always more to be done and room for improvement but this consolidation of the role and position, particularly in the context of Manchester's infrastructure history, was a major achievement.

Activities in this period continued to be dominated by a response to the Covid19 pandemic but with some more routine work returning.

Information and Communications

Macc has a wide range of well established communications methods:

- Manchester Community Central website contains a wide range of resources including
 - a directory of local groups
 - factsheets and policy templates
 - briefings
 - blogs
 - details of training and events
 - job and volunteer opportunities
 - online Funding Portal
 - online applications for Macc grants

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- case studies, community stories
- open data releases from Macc's work

The website received over 1million visitors during this period.

- Social media: YouTube, Facebook, Twitter and Instagram
- Regular ebulletins: Weekly bulletin, Funding Bulletin (monthly), Training Bulletin (monthly), P&I Shorts (fortnightly), Leaders Updates (occasional), Newsflash Bulletins (occasional)

Development and Support

Demand for Macc's organisation development support has continued to increase. While we provide a wide range of resources through our website and ebulletins encouraging groups to "self-serve" where possible, there is ongoing demand for one-to-one support by new and existing local organisations across Manchester's diverse communities.

- Funding of course remains the highest priority for many groups, as reflected in being the most-requested type of support from Macc. This is seen through direct requests for support, referrals, and the new Friday drop-in sessions that Macc introduced during this year. There are groups supported who have ridden through the uncertainty of the Covid19 pandemic with several emergency or one-year delivery funds and are looking forwards to secure multi-year funding and build sustainability which is positive. It was also noticeable during this period that the major funders began to re-establish their regular funding programmes, moving away from the smaller short-term funds which were prioritised during the initial phase of the pandemic. This is reflected in the relatively low financial value of successful bids supported by Macc in the earlier parts of the period. Self-service by groups through our funding portal remained consistent but, was also quite low in financial value compared to previous years.

	2021	2021	2021	2022	TOTAL
	Q1	Q2	Q3	Q4	
Supported Successful	£10,609	£9,880	£4,985	£307,932	£333,406
Funding Portal	£34,000	£51,000	£47,995	£33,500	£166,495
Total	£44,609	£60,880	£52,980	£341,432	£499,901

- Governance is always in the top 5 types of requested support, including an increase in referrals via third parties, especially from health and neighbourhoods. Many of these involve new or starter organisations and those looking to formalise their group structure. Macc continues to provide essential support to organisations looking to set up, explore legal structures and develop a governing document. Within this, Macc has also been able to support a number of groups with policy and procedure development and adoption. A number of templates are available but small groups in particular need that one-to-one support to adapt and adopt policies.
- Macc has a focus on supporting the sector in North Manchester, working with partners on "North Manchester Together"
 - We have supported over 60 groups in North from April 2020 to March 2022 (during the 2 years of the pandemic) and continue to prioritise support here.
 - North Manchester Together Working Group: Macc supports the steering group meetings and is involved in the following work streams such as support for parks .
 - Continuing to facilitate, promote and host the now established North Manchester National Lottery Community Fund virtual support drop-ins.

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Covid Recovery

- As restrictions lifted Macc continued to issue updated guidance to VCSE organisations, to promote the vaccination walk-in clinics and other public messaging on social media.
- We supported the development and implementation of the Covid Recovery Fund with Young Manchester and others.
- Other resources such as a webinar for VCSE staff and volunteers to discuss how organisations can become more resilient. This included providing a toolkit and language of resilience, exploring established resilience models and allowing time for all participants to share their experiences.

Grants Programmes

Macc continued to deliver a range of grants programmes during this period:

- Global Majority Fund (funded by Comic Relief and working in partnership with Caribbean & African Health Network [CAHN]) – grants for Black-led VCSE organisations across Greater Manchester.
- Hate Crime Awareness Grants (funded by Manchester City Council) – grants for VCSE activities to raise awareness of hate crime.
- Manchester Moving Community Investment Fund (funded by McrActive / Sport England) – grants to VCSE organisations to increase physical activity and wellbeing activities
- Spirit of Manchester Fund (funded by donations) – mini-grants for local VCSE organisations.
- Volunteers' Expenses Fund (funded by the Eric Wright Charitable Trust [EWCT] and Shoosmiths LLP) – small grants for local VCSE organisations to support volunteer expenses.
- Migrant Destitution Fund GM (funded by public donations and some small grants) – hardship awards to destitute migrants with no recourse to public funds.
- Real Change Manchester (funded by donations) – hardship awards to people facing homelessness.
- Household Support Fund (national government / Manchester City Council) – hardship payments to households.

Policy and influence

- Manchester VCSE Leaders – Macc hosts a semi-regular forum for leaders in local VCSE organisations. This is a space for peer support, exploration of common issues and information sharing.
- Community Explorers - Macc hosts monthly meetings in North, Central and South Manchester. They aim to bring together anyone with an interest in health and wellbeing from across the VCSE sector with colleagues in the public sector, to influence, connect, share knowledge and build relationships.
- Voluntary Sector Assembly – Macc convenes larger events on key topics facing the local VCSE sector. During this period these continued to be online and were mainly focused on Covid19-related topics.
- P&I Shorts - This short policy email bulletin continues to be distributed on a fortnightly basis to ensure that VCSE colleagues are aware of the latest policy news that affects the sector, such as updates from local Council committees. It also contains short 'Just one thing' interviews with sector leaders and reports we have seen that we want to share.
- VCSE representation – Macc supports local VCSE leaders acting as sector representatives in a range of structures including the Our Manchester Forum, Our Manchester Investment Board, Health and Wellbeing Board, Community Safety Partnership and others.

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- Strategic Conversation – work began in this period to revive this conversation space with Council colleagues as a way of developing shared agendas.
- Funding and commissioning
 - Continuing to work with the Council's Our Manchester VCS Team & Programme Board. We supported and promoted consultation to co-design the new OMVCS Fund and associated workshops.
 - Macc continues to support the Manchester Funding Partnership in collaboration with the OMVCS team to bring together a number of bodies which provide funds to local VCSE groups. This helps establish good practice, share priorities and upcoming plans.
- Inclusive Economy
 - Developing with partners a 'Social Economy Toolkit' which explains the best free support available to organisations in the social economy such as social enterprises. The toolkit contains support such as up to date funding advice, advice on organisations to contact and what they offer (such as Macc) and free marketing and communications resources.
 - Acting as VCSE lead for Manchester on Real Living Wage: championing those VCSE organisations which pay the Real Living Wage, produce content as part the annual Living Wage Week campaign, encouraging funders to adopt Living Wage standards and support VCSE organisations to pay the Real Living Wage.
 - We are working with GM VCSE colleagues to develop a week of action on the VCSE sector's role in an inclusive economy.
- Greater Manchester Social Value Network has over 400 members from all sectors across Greater Manchester working to promote and incorporate social value principles across Greater Manchester. Macc hosts the cross sector steering group, which aims to influence stakeholders, policy and strategy at the GM level by collecting information, supporting organisations to deliver social value and aims to influence behaviour of a range of individuals and organisations with a stake in social value.
- Health and Social Care - Our Health and Wellbeing VCSE Leaders Group has been working through a series of meetings with key leaders in the local health organisations in anticipation of the next reorganisation of local NHS structures. Towards the end of the period, work was underway to develop the role of a new VCSE Representative on the Manchester Partnership Board. Macc also chairs the GM group working on the Mayor's "Live Well" plan – looking at moving beyond social prescribing.
- VCSE Workforce – Macc successfully led on a bid on behalf of 10GM to establish a programme of support around the VCSE sector's workforce. This will commence in 2022/23.

Emergency Responses

- Afghan Arrivals – In August 2021, we rapidly pulled together a coalition of VCSE organisations across Greater Manchester to develop a response to people arriving in the area from Afghanistan. A key step was to put in place a VCSE liaison organisation for each of the hotels in which individuals and families were being housed. This enabled a rapid response by the VCSE sector while public authorities put longer term measures in place. Macc produced a report on the first four months of this work which led to the Council formally commissioning the hotel liaison and co-ordination function from a local VCSE organisation. We are continuing to host weekly meetings to support the work.

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- **Ukraine** – We likewise brought together organisations to develop support for people arriving from Ukraine starting in February 2022. Learning from the Afghanistan work – and recognising the different arrangements in place nationally - key elements of this response are:
 - GM Community Response Fund: Ukraine Crisis – a fundraising appeal to generate funds which will be split equally between a hardship fund for individuals/families and for VCSE organisations involved in providing practical support
 - A campaign around acting responsibly in taking action to support Ukraine – e.g. messaging about donations, ensuring safety by using only recognised sponsorship channels, etc.
 - Engaging strategically with the Manchester and GM response
 - Sharing information and resources with organisations. Our weekly Afghan Response meetings now also cover the Ukraine response and we compile a weekly update of support resources for those involved – these are then cascaded to local partners as appropriate.

Infrastructure Development

We continued our strong working relationship with neighbouring voluntary sector infrastructure organisations. Macc is a partner in 10GM, a joint venture with Salford CVS, Bolton CVS and Action Together (covering Oldham, Rochdale and Tameside). The purpose of 10GM is to

- Deliver collaborative projects across Greater Manchester with VCSE, public and private partners.
- Create more effective practical collaboration between local infrastructure organisations.
- Build a more consistent local infrastructure support offer in all 10 areas of Greater Manchester.

Volunteer Centre Manchester

This officially launched in January 2012 and is accredited by the National Council for Voluntary Organisations (NCVO) in the Volunteer Centre Quality Accreditation standard. The centre provides support to local people wishing to explore volunteering and to identify and apply for relevant opportunities, advises local groups on good practice in developing volunteer roles and acts as a champion of volunteering in the city. Other activities include:

- A monthly Volunteer Centre Manchester Training and Events digest (a monthly bulletin)
- A monthly Volunteering Opportunities
- Facebook page with over 2000 subscribers and over 6,000 followers on Twitter.
- Hosting the city's Volunteer Co-ordinators Forum to encourage peer support and deliver a range of training events.
- Reward and Recognition programme which enables local groups to track the contribution made by their volunteers and request a certificate (signed by the Lord Mayor) to be presented to them during Volunteers Week.
- Supporting the development of a Greater Manchester Volunteering Strategy
- Delivery of a commissioned programme of support to Museum Development UK
- Supporting businesses to explore Employer Supported Volunteering, donating to local organisations and engaging with our Spirit of Manchester programme.

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Community Storytelling - Macc supports people and community groups to have a voice through training in the use of written content, audio, video or photography and social media. The programme works well for a range of Macc's activities: it can be used by VCSE organisations to raise their profile, showcasing their work and highlighting their impact or for local people to say what they think about where they live and tell their personal story – it is also a way to build confidence and pride, meet new people and gain new skills. Due to the success of the programme, we have been able to maintain it entirely on income from sales of training.

Greater Manchester Older People's Network - Macc has a range of funds to support this network. GMOPN seeks to ensure older people have a voice in the development of Greater Manchester as devolution progresses. The Network has continued to remain active during the Covid19 pandemic, holding online events and discussion groups and maintaining campaigns such as positive images of ageing. The network was enhanced during this period by Macc's success in tendering to host the new GM Older People's Equality Panel – one of a range of bodies to advise the GM Combined Authority and the Mayor's Office on equalities issues.

MCRactive Local Pilot - Macc began work to engage local VCSE organisations around physical activities (moving, walking, etc – not just sports). This was focused in key wards of the city and working with specific communities and included a grants programme to increase capacity in local community organisations to encourage and support physical activity. This was a partnership project with MCRactive which had been delayed due to Covid19.

Spirit of Manchester

This is our annual programme of activities to engage new stakeholders, encourage existing organisations and celebrate the fantastic work carried out by thousands of VCSE organisations and volunteers across the city throughout the year. As well as being a marketing tool for the sector's work to raise the profile of all these organisations to the general public, encourage local giving and active citizenship, it is also an important recognition of collective effort by many individuals and organisations working on a complex array of issues in challenging times. Year by year, the programme grows and has become the most visible vehicle for our role in Manchester.

- Our annual Spirit of Manchester Story Week was held on 27 September to 1 October. The theme was 'Breaking through barriers' and included stories from a range of VCSE organisations. These included a singing group for refugees and asylum seekers, a stroke café in Gorton and a workshop teaching people about climate change. The Story Weeks are an opportunity to show the outstanding range of work done in just one week by the voluntary, community and social enterprise sector across Manchester. The stories were posted on the Manchester Community Central website and shared widely on Twitter.
 - The Spirit of Manchester Awards took place as an online event on 8th October. This year was a mix of competitive and non-competitive categories (following feedback from 2020's online event). The nominations process was run for the competitive categories – with an independent panel of judges completing the shortlisting as usual. The final results were determined through online voting on the night...and the system actually worked. Our media partners, Visair, also helped promote our fundraising efforts.
 - Our Spirit of Manchester Fund provides mini grants to local voluntary and community groups, social enterprises charities to help deliver projects, events or community activities.
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Financial Review

Income for the year was £1,644,899 and expenditure was £1,580,414 giving a net surplus for the year of £64,485. At the year end the total funds of the charity were £772,258 of which restricted funds were £355,580 and unrestricted reserves were £416,678.

Principal Funding Sources 2021-2022

- **Manchester City Council – Infrastructure Contract (2019-present):** A contract won by competitive tender to provide a range of support services for the local voluntary, community and social enterprise sector: capacity building, the Volunteer Centre, representation of the sector and building relationships with the public and private sectors. This contract, which had been in place since 2013, was the subject of a codesign process in early 2019 and was subsequently re-tendered in summer 2019. For the first time, was merged with some aspects of Macc's historic funding from the local NHS – though with the mental health component removed. Macc was the successful bidder.
- **Ambition for Ageing –** final year funding for the GM Older People's Network. This is Lottery funding which comes to us via GMCVO as part of the GM Ambition for Ageing Partnership.
- **MCRactive Local Pilot -** funding for a community development programme including a Community Investment Fund to issue grants to local VCSE organisations. This is Lottery and Sport England funding which comes to us via MCRactive.

Investment Policy

The Macc Board of Trustees has considered the most appropriate policy for investing funds and has agreed that it is more prudent to keep the funds in a more secure form on deposit at the bank and accept a lower rate of return. Accordingly, no powers have been delegated to managers for the investment of funds and all investment decisions are reserved for the Board of Trustees. A review of this policy will be undertaken in the coming year.

Reserves Policy

The balance held in unrestricted reserves at 31st March 2022 was £416,678 of which £415,498 are free reserves, after allowing for funds tied up in tangible fixed assets.

In accordance with the guidelines established by the Charity Commission, the Macc Board of Trustees has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the organisation should be sufficient to meet liabilities such as property leases and redundancy payments and also to keep the organisation running at a minimum level should there be a significant drop in funding.

The Board annually reviews the figure required in reserves to meet the organisation's financial liabilities with regard to payment for staff sickness (some long-standing staff have a substantial contractual entitlement) and should the organisation have to close, staff salaries and redundancy payments, lease penalty payments and other miscellaneous costs such as advertising the closure of services over a period of approximately 4 months. The reserves currently stand at £416,678.

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Risk Management

The Macc Board of Trustees conducted a review of the major risks to which the organisation is exposed and systems have been established to mitigate those risks. These are set out in the organisation's policies and procedures and in our Business Plan. The major business risks for the organisation are identified in terms of their impact on the organisation and the actions which will be taken to mitigate against them. These form the critical success factors for Macc which are:

1. Maintaining strong relationships and reputation
2. Managing increasing demand
3. Managing reducing capacity
4. Generating additional income
5. Managing costs

The funding profile of Macc is generally the same as in recent years but a number of our funding streams have been consolidated into a single large contract from Manchester City Council which Macc won through competitive tender. Increasing focus is being given to generating income through sales and smaller contracts and the Board is aware of the increased risks from a more variable cashflow, changes to our customer base and competition from other providers. While income generation is growing, it is highly unlikely to become the main source of the organisation's income. Therefore the Board's view is that the greatest risk to the organisation is maintaining the continuity of funding relationships. The principal mitigation of this risk is to maintain strong relationships with funders based on the quality of work done by Macc as an organisation with a strong local track record and a reputation for creative, collaborative working.

Statement of Going Concern

Despite the impacts of the Covid19 pandemic, there are no material uncertainties that may cast significant doubt about the charity's ability to continue as a going concern. With our most significant contract now secured until at least late 2023 following a successful bid in 2019, a significant proportion of our main activities are resourced for the foreseeable future. All charitable organisations are subject to fluctuations in funding but these do not constitute a material uncertainty since the organisation is not reliant on a single source of income, Macc has strategies and plans in place to anticipate and/or such fluctuations as outlined elsewhere in this report.

Plans for Future Periods

During this period we began work on a transformation plan to consolidate the learning and achievements from the Covid19 response period and ensure Macc is able to support the VCSE sector and local communities through the challenges of the economic downturn. The transformation plan comprises:

1. **Macc Strategy** – a new 3 year strategy (with action plans and impact measures) for our work comprising:
 - a. Macc Improvement Strategy – how we support and strengthen Macc's practice, income and leadership.
 - b. Active Communities Strategy – how we support and enable people to be active in their communities
 - c. VCSE Sector Strategy – how we support and strengthen the local VCSE sector.

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2. **Impact Framework** – a comprehensive dashboard of qualitative and quantitative measures to measure the impact of Macc’s work, monitor progress against our strategy, ensure quality, meet funder requirements and assess trends.
3. **Support and Accountability Policy** – improving support, supervision, personal development and impact reporting by individual Macc staff.
4. **Hybrid Working** – retaining the benefits in terms of reach, flexibility and cost savings from using remote working while ensuring the team builds collaboration and our support services are delivered in line with the preferences and needs of our members.
5. **Team Structure** – modifications to the team structure to reflect strategic priorities around membership support, collaboration and that managers have capacity to provide support and development for staff.

Structure, Governance and Management

Governing Document

Manchester Alliance for Community Care is a company limited by guarantee and is registered with the Charity Commission. The company was established under a Memorandum of Association. A copy of the Memorandum of Association is available on Macc’s website at <http://www.macc.org.uk/content/governance>

The Memorandum of Association establishes the charity's objectives and powers. It is governed under its Articles of Association. The memorandum and articles of association were last updated in January 2012 in line with guidance from the Charity Commission. The documents are up to date and fit for purpose.

The organisation operates under the working name “Macc” and this has been registered with the Charity Commission. An explanation of the name and the organisation’s history is included on our website: <http://www.macc.org.uk/about-macc>

Recruitment and Appointment of the Board of Trustees

The Board of Trustees are elected from within the membership of Macc and appointed at the Annual General Meeting. At each Annual General Meeting one-third of the Trustees retire by rotation on the basis of those who have been longest in office since their last appointment. The Board of Trustees must include a minimum of five but a maximum of fifteen members. The Trustees may also co-opt up to four people provided that this does not cause the number of co-opted Trustees to exceed 40% of the total number of Trustees. All co-opted members must stand down at the Annual General Meeting.

Periodically, the skills and experience of existing trustees are audited, and new trustees are recruited in order to complement the existing trustees so a wide set of skills and knowledge is reflected in the Board. If the Board feels there are particular skills lacking, they are able to promote these during the recruitment process.

Induction and Training of Trustees

A new induction process / development plan was devised with the support of Cranfield Trust in 2018. All trustees and senior management team produce a short biography to share their background, perspectives, interests and thereby build connections. The Trustees have now established a Board Development Plan to familiarise new trustees with Macc’s work, its systems, staff team and culture.

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Related Parties and co-operation with other organisations

None of Macc's Trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such transactions were reported.

Organisation and Management Structure

The organisation structure is intended to ensure both proper decision making and consultation with staff and volunteers at all levels:

1. **Board of Trustees / Company Directors:** The Board of Trustees acts as both the Charity Trustee Board and the Board of Directors. It has ultimate responsibility for Macc and oversees its strategic direction. In addition it approves an annual budget for the Management Team to work to. The Board has established a formal Scheme of Delegation which sets out the matters it reserves to itself (e.g. approval of expenditure significantly outside the budget, the appointment of the Chief Executive) and the delegated decision making authority of the Chief Executive and Managers. During the year it monitors performance and reviews the management accounts. Board meetings are attended by the Chief Executive, Deputy Chief Executive and the Finance Manager. Other staff are asked to present on their projects or teams from time to time.
2. **Management Team Meeting:** The Chief Executive, Deputy Chief Executive, the Finance Manager hold a weekly meeting with managers of delivery teams. They implement the strategy decided by the Board, develop the services provided by Macc and oversee the day to day running of the organisation.
3. **Staff Meeting:** This is the major link with the Chief Executive and senior managers for all staff. As well as facilitating team working, Board and management decisions are reported, informal consultation is undertaken and ideas for future strategy and delivery are developed.
4. **Team and Workgroup Meetings:** Delivery teams and working groups (e.g. communications and marketing) meet to develop services and take forward cross-organisation issues.

Statement of the Organisation's Policies

The financial, personnel and general policies and procedures for Macc are form part of the terms and conditions of employment for all employees. The full set of policies, procedures and guidance is stored on a shared drive which is accessible to all staff and volunteers.

Any changes to policies and procedures identified by management and/or recommended by our advisors, auditors or other appropriate bodies are considered at the level identified by the Scheme of Delegation: some policies require approval by the Chief Executive while others require approval to the full Board. An exception is made in the case of clarifications which may be signed off by the Chief Executive.

Grants Policy

Macc delivers a number of grants programmes to enhance the activities of local community organisations. With one exception, these programmes are commissioned by other partners with Macc acting as administrator (inviting and processing applications, decision-making, awarding, due diligence checks and monitoring). In most cases, the funds are transferred to Macc for distribution on instruction from an independent panel of key stakeholders (e.g. local public and private sector partners, members of the local community with relevant lived experience). Macc convenes these panels but does not have any voting rights on them: no trustees, staff or volunteers at Macc participate in the decision to award. The exception is the Spirit of Manchester Fund which is created by public fundraising undertaken by Macc although the

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award decisions are still made by an independent panel convened by Macc who produce recommendations to the Macc Board of Trustees.

Volunteer Policy

Macc engages volunteers in a number of roles such as administration support to the Volunteer Centre, filming and video work and helping run large events. Macc's Volunteer Policy is available on the Macc website <http://www.macc.org.uk/sites/macc.org.uk/files/Volunteers.pdf>.

Affiliations

To facilitate its objectives and gain as much input from elsewhere as possible, Macc is affiliated (through formal membership) to various other organisations including: NAVCA, NCVO, Voluntary Sector North West and GMCVO.

Reference and Administrative Information

Manchester Alliance for Community Care is a charitable company limited by guarantee. It was originally registered as a society for the benefit of the community under the Industrial and Provident Societies Act 1965-1978 on 7th February 1994. As a result of changes brought about under the Charities Act 2006, the Board of Trustees took the decision to convert the organisation to a Company Limited by Guarantee. The company registration took place on 27th September 2011 and charity registration was completed on 15th February 2012.

Company Registration Number 7788593 (Incorporated 27/09/2011)

Charity Registration Number 1145921 (Registered 15/02/2012)

Registered Office

Swan Buildings

20 Swan Street

Manchester

M4 5JW

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Directors

The Directors of the charitable company (the charity) are its trustees for the purposes of charity law and are known internally as the Board of Trustees. The trustees and officers serving during the year, and since the year end, were as follows

Rodger Cairns	Chair
Charles Kwaku-Odoi	Treasurer
Julian Skyrme	
Tim Naor Hilton	(resigned April 2022)
Isolda Taylor	(resigned April 2022)
Janet Finucane	
Alistair Cooper	(resigned January 2022)
Dr Tracey Vell, MBE	
Edward Dylan Cox	(resigned April 2022)
Samina Arfan	
Daniel Taylor	(appointed July 2022)

Chief Executive & Company Secretary

Michael Wild

Principal Staff

Martin Preston	Deputy Chief Executive
Angela Hampson	Finance and Facilities Manager
Jack Puller	Active Communities Manager
Sarah Whitelegg	Capacity Building Manager

MANCHESTER ALLIANCE FOR COMMUNITY CARE**Auditors**

Wyatt Morris Golland Limited
200 Drake Street
Rochdale
OL16 1PJ

Independent Examiners

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

Bankers

Co-operative Bank plc,
Olympic House
6 Olympic Court
Montford Street
Salford
M5 2QP

Charity Bank
194 High Street
Tonbridge
Kent
TN9 1BE

CAF (Charities Aid Foundation) Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

MANCHESTER ALLIANCE FOR COMMUNITY CARE

Trustees' Responsibilities in Relation to the Financial Statements

The Trustees (who are Directors of Manchester Alliance for Community Care for the purpose 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 income resources and application of resources including the income and expenditure of the Charitable Company for that period. In preparing those financial statements, the Trustees are required to

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

So far as the Trustees are aware, there is no relevant audit information (as defined by section 418 of the Companies Act 2006) of which the Charitable Company's auditors are unaware and each Trustee has taken all steps that they should in order to make themselves aware of any relevant audit information and to establish that the Charitable Company's auditors are aware of that information.

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 accounts 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.

By order of the Board of Trustees

SIGNED:

NAME:

POSITION:

DATE:

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MANCHESTER ALLIANCE FOR COMMUNITY CARE

Opinion

We have audited the financial statements of Manchester Alliance for Community Care (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 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 Auditors' 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MANCHESTER ALLIANCE FOR COMMUNITY CARE

Our responsibilities for the audit of the financial statements

We 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006 and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
MANCHESTER ALLIANCE FOR COMMUNITY CARE**

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wyatt Morris Golland Ltd
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st March 2022	Total Funds Year Ended 31st March 2021
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(4)	4,085	48,818	52,903	58,342
Charitable Activities	(5)	495,654	1,016,063	1,511,717	920,214
Other Trading Activities	(6)	50,911	28,686	79,597	47,638
Investment Income		346	-	346	810
Other Income		336	-	336	-
Total		551,332	1,093,567	1,644,899	1,027,004
Expenditure on:					
Raising Funds	(7)	260	7,524	7,784	5,679
Charitable Activities	(7)	657,052	899,425	1,556,477	1,092,556
Other	(7)	16,153	-	16,153	12,547
Total		673,465	906,949	1,580,414	1,110,782
Net (expenditure)/income		(122,133)	186,618	64,485	(83,778)
Transfers between funds	(15)	(103,575)	103,575	-	-
Net movement in funds		(225,708)	290,193	64,485	(83,778)
Reconciliation of funds					
Total funds brought forward	(15)	642,386	65,387	707,773	791,551
Total funds carried forward	(15)	416,678	355,580	772,258	707,773

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

The notes on pages 23 to 32 form part of these accounts.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021 (PRIOR YEAR)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st March 2021
	Further Details	£	£	£
Income from:				
Donations and legacies	(4)	4,742	53,600	58,342
Charitable Activities	(5)	59,950	860,264	920,214
Other Trading Activities	(6)	15,121	32,517	47,638
Investment Income		810	-	810
Total		80,623	946,381	1,027,004
Expenditure on:				
Raising Funds	(7)	-	5,679	5,679
Charitable Activities	(7)	102,200	990,356	1,092,556
Other	(7)	12,547	-	12,547
Total		114,747	996,035	1,110,782
Net (expenditure)		(34,124)	(49,654)	(83,778)
Transfers between funds	(15)	284,728	(284,728)	-
Net movement in funds		250,604	(334,382)	(83,778)
Reconciliation of funds				
Total funds brought forward	(15)	391,782	399,769	791,551
Total funds carried forward	(15)	642,386	65,387	707,773

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

The notes on pages 23 to 32 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

Company registration number 07788593

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	1,952	4,111
Total fixed assets		<u>1,952</u>	<u>4,111</u>
Current assets:			
Debtors	(12)	116,489	49,175
Cash at Bank & in Hand		730,214	1,184,644
Total current assets		<u>846,703</u>	<u>1,233,819</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	76,397	530,157
Net current assets or liabilities		<u>770,306</u>	<u>703,662</u>
Total assets less current liabilities		<u>772,258</u>	<u>707,773</u>
Total net assets or liabilities		<u><u>772,258</u></u>	<u><u>707,773</u></u>
The funds of the charity:			
Restricted income funds	(15)	355,580	65,387
Unrestricted income funds	(15)	416,678	642,386
Total charity funds		<u><u>772,258</u></u>	<u><u>707,773</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

Approved by the trustees on

Trustee

The notes on pages 23 to 32 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2022

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	64,485	(83,778)
Add back depreciation	2,798	2,642
Deduct investment income	(346)	(810)
(Increase)/decrease in debtors	(67,314)	35,290
(Decrease)/increase in creditors	(453,760)	12,322
Net cash used in operating activities	(454,137)	(34,334)
Cash flows from investment activities:		
Interest	346	810
Purchase of fixed assets	(639)	(2,148)
Net cash provided by investing activities	(293)	(1,338)
(Decrease) in cash and cash equivalents during the year	(454,430)	(35,672)
Cash and cash equivalents brought forward	1,184,644	1,220,316
Cash and cash equivalents carried forward	730,214	1,184,644

The notes on pages 23 to 32 form part of these accounts.

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

There are 20 restricted funds.

An analysis of income and expenditure on an activity basis has not been included as the trustees believe it would be overly complex, due to the many different income streams and activities of the charity.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading irrecoverable VAT.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of costs required to generate income.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 8.

Notes to the accounts

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Refurbishment of Leased Premises	33.33% straight line
Computer & Office Equipment	25% straight line
Fixtures & Fittings	25% reducing balance
Website	25% straight line

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) 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.

(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.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid for the trustees in the year totalled £nil (2021: £nil).

3. Net incoming resources is stated after charging:

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Depreciation	2,798	2,642
Audit Fees	4,700	3,999
Accountancy Support	273	2,737
Accountancy/Independent Examination Fees	1,300	1,300

4. Donations and Legacies

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2021 £
Donations	4,085	3,680	7,765	4,742
Donations (Migrant Destitution Fund)	-	39,177	39,177	31,783
Donations (Real Change Manchester)	-	5,961	5,961	21,817
	4,085	48,818	52,903	58,342

Previous reporting period

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Donations	4,742	-	4,742
Donations (Migrant Destitution Fund)	-	31,783	31,783
Donations (Big Change Manchester)	-	21,817	21,817
	4,742	53,600	58,342

Notes to the accounts

5. Income from charitable activities

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2021 £
Unrestricted grants:				
NHS Manchester CCG's	459,154	-	459,154	30,000
NHS Manchester CCG - NHSVR	30,000	-	30,000	-
Manchester City Council Nesta Wave	-	-	-	1,950
NAVCA VSEP	1,500	-	1,500	3,000
Forever Manchester	5,000	-	5,000	20,000
Manchester City Council Discretionary Grant	-	-	-	5,000
Restricted grants:				
Manchester City Council Hate Crime (Small Grants)	-	10,000	10,000	20,000
Manchester City Council Hate Crime	-	10,000	10,000	-
Manchester City Council	-	579,000	579,000	579,000
GM Moving c/o Greater Sports	-	-	-	75,000
GM Moving c/o Greater Sports - Moving Leadership	-	62,500	62,500	-
Forever Manchester (Big Change Manchester)	-	-	-	65,442
Allied London (Big Change Manchester)	-	-	-	8,778
Adept Corporation Services (Big Change Manchester)	-	-	-	8,779
Morrisons (Big Change Manchester)	-	-	-	5,000
Local Giving (Big Change Manchester)	-	-	-	2,865
GMCVO	-	-	-	45,380
GMCVO - Older People	-	99,620	99,620	-
NHS Salford CCG - Older People Mental Health	-	8,333	8,333	-
Groundwork - Kickstarter	-	6,064	6,064	-
Manchester Active	-	117,246	117,246	-
Greater Manchester Combined Authority (Small Grants)	-	13,800	13,800	18,000
Greater Manchester Combined Authority - Older People	-	37,500	37,500	-
Inspiring Change Manchester (Small Grants)	-	-	-	1,000
Shelter (Migrant Destitution Fund)	-	2,000	2,000	-
We Love Manchester (Small Grants)	-	-	-	500
Network for Social Change (Small Grants)	-	-	-	800
Manchester City Council Management Fees (Small Grants)	-	-	-	6,600
Manchester City Council - Household Support Fund	-	50,000	50,000	-
Citizen's Advice Bureau (Small Grants)	-	20,000	20,000	-
Manchester University (Small Grants)	-	-	-	846
Sport England	-	-	-	22,274
	495,654	1,016,063	1,511,717	920,214

Notes to the accounts

5. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Unrestricted grants:			
NHS Manchester CCG's	30,000	-	30,000
Manchester City Council Nesta Wave	1,950	-	1,950
NAVCA VSEP	3,000	-	3,000
Forever Manchester	20,000	-	20,000
Manchester City Council Discretionary Grant	5,000	-	5,000
Restricted grants:			
Manchester City Council Hate Crime (Small Grants)	-	20,000	20,000
Manchester City Council	-	579,000	579,000
GM Moving c/o Greater Sports	-	75,000	75,000
Forever Manchester (Big Change Manchester)	-	65,442	65,442
Allied London (Big Change Manchester)	-	8,778	8,778
Adept Corporation Services (Big Change Manchester)	-	8,779	8,779
Morrisons (Big Change Manchester)	-	5,000	5,000
Local Giving (Big Change Manchester)	-	2,865	2,865
GMCVO	-	45,380	45,380
Greater Manchester Combined Authority (Small Grants)	-	18,000	18,000
Inspiring Change Manchester (Small Grants)	-	1,000	1,000
We Love Manchester (Small Grants)	-	500	500
Network for Social Change (Small Grants)	-	800	800
Manchester City Council Management Fees (Small Grants)	-	6,600	6,600
Manchester University (Small Grants)	-	846	846
Sport England	-	22,274	22,274
	<u>59,950</u>	<u>860,264</u>	<u>920,214</u>

6. Income from other trading activities

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2021 £
Training Income, Room hire and Other Charges	31,356	-	31,356	15,121
Management Fees	19,525	3,825	23,350	-
Fundraising Income	30	-	30	-
Fundraising Income (Migrant Destitution Fund)	-	24,861	24,861	29,627
Fundraising Income (Real Change Manchester)	-	-	-	2,890
	<u>50,911</u>	<u>28,686</u>	<u>79,597</u>	<u>47,638</u>

Previous reporting period

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Training Income, Room hire and Other Charges	15,121	-	15,121
Fundraising Income (Migrant Destitution Fund)	-	29,627	29,627
Fundraising Income (Big Change Manchester)	-	2,890	2,890
	<u>15,121</u>	<u>32,517</u>	<u>47,638</u>

Notes to the accounts

7. Expenditure

	Activities £	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Expenditure on raising funds:			
Promotional Expenses	3,207	3,207	-
Publicity	3,089	3,089	5,619
Events	1,488	1,488	60
	<u>7,784</u>	<u>7,784</u>	<u>5,679</u>
Expenditure on charitable activities:			
Employment Costs	695,740	695,740	728,742
Agency Staff	6,807	6,807	-
Recruitment	251	251	18,791
Staff Welfare	1,014	1,014	2,531
Research	-	-	5,000
Partnerships & Campaigns	1,950	1,950	2,783
Training	9,264	9,264	2,022
Rates	3,792	3,792	3,837
Subcontracted Services	64,708	64,708	54,797
Grants Paid	625,792	625,792	145,273
Consultancy	9,316	9,316	2,870
Payroll Bureau Fees	2,040	2,040	2,722
Childcare Fees	204	204	400
Bad Debts	226	226	80
Beneficiary Training	1,450	1,450	127
Recycling	97	97	-
Activity Costs	-	-	1,003
Organisational Development	15,056	15,056	10,107
Participation Expenses	2,378	2,378	2,383
Travel Expenses	4,517	4,517	2,145
Refreshments	552	552	252
Heat, Light & Water	3,455	3,455	2,280
Subscriptions	1,708	1,708	3,092
Security	1,038	1,038	200
Cleaning and Maintenance	6,890	6,890	7,682
Telephone	5,998	5,998	5,271
Rent	47,236	47,236	45,898
Computer Costs	22,938	22,938	22,217
Health and Safety	159	159	680
Miscellaneous	100	100	-
Bank Charges	624	624	799
Insurance	3,211	3,211	3,189
Governance and Support Costs	11,278	11,278	10,621
Post, Printing & Stationery	3,890	3,890	2,120
Depreciation	2,798	2,798	2,642
	<u>1,556,477</u>	<u>1,556,477</u>	<u>1,092,556</u>
Other expenditure:			
Irrecoverable VAT	16,153	16,153	12,547
	<u>16,153</u>	<u>16,153</u>	<u>12,547</u>
	<u>1,580,414</u>	<u>1,580,414</u>	<u>1,110,782</u>
Restricted funds		906,949	996,035
Unrestricted funds		<u>673,465</u>	<u>114,747</u>
		<u>1,580,414</u>	<u>1,110,782</u>

Notes to the accounts

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Audit Fees	-	4,700	4,700	type of expense
HR Support	4,542	-	4,542	type of expense
Legal Fees	-	450	450	type of expense
Professional Fees	13	-	13	type of expense
Accountancy Support	273	-	273	type of expense
Accountancy Fees	-	1,300	1,300	type of expense
	<u>4,828</u>	<u>6,450</u>	<u>11,278</u>	

	General Support	Governance	Total 2021	Basis of apportionment
Audit Fees	-	3,999	3,999	type of expense
HR Support	2,285	-	2,285	type of expense
Professional Fees	300	-	300	type of expense
Accountancy Support	2,737	-	2,737	type of expense
Accountancy Fees	-	1,300	1,300	type of expense
	<u>5,322</u>	<u>5,299</u>	<u>10,621</u>	

9. Analysis of grants

Analysis	Details	Grants to Institutions	Total
Real Change Manchester	Small grants paid to 12 institutions	46,515	46,515
Migrant Destitution Fund	Small grants paid to 17 institutions	50,493	50,493
NHS Manchester CCG's	OPENS Fund grants paid to 8 institutions	429,154	429,154
Hate Crime Awareness Grants	Grants of £750 paid to 16 institutions	12,000	12,000
Hate Crime Awareness Grants	Grants of £500 paid to 16 institutions	8,000	8,000
Household Support Fund	Small grants paid to 22 institutions	63,070	63,070
Eric Wright Trust Grants	Grants of £920 paid to 18 institutions	16,560	16,560
		<u>625,792</u>	<u>625,792</u>

10. Analysis of staff costs

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Wages and Salaries	627,882	662,306
Redundancy	-	-
Social Security Costs	49,599	51,841
Pension Costs	18,259	14,595
	<u>695,740</u>	<u>728,742</u>
Charitable activities	695,740	728,742
Support costs	-	-
	<u>695,740</u>	<u>728,742</u>

The average number of employees during the year was 25 (previous year: 27).

The charity considers its key management personnel comprises the trustees and Senior Manager. The total employment benefits, including employer pension contributions of the key management personnel were £41,791 (not including employer NI contribution) (previous year: £44,467 (including employer NI contribution)). No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts

11. Tangible Fixed Assets

	Refurbishment of Leased Premises	Office Equipment	Fixtures and Fittings	Website	Total
Cost				£	£
At 1st April 2021	9,127	93,430	23,321	9,670	135,548
Additions	-	-	639	-	639
At 31st March 2022	9,127	93,430	23,960	9,670	136,187
Depreciation					
At 1st April 2021	9,127	90,196	22,445	9,669	131,437
Charge for Year	-	2,159	638	1	2,798
At 31st March 2022	9,127	92,355	23,083	9,670	134,235
NET BOOK VALUE					
At 31st March 2022	-	1,075	877	-	1,952
At 31st March 2021	-	3,234	876	1	4,111

12. Analysis of debtors

	2022	2021
	£	£
Debtors	100,455	32,160
Prepayments	16,034	17,015
	<u>116,489</u>	<u>49,175</u>

Debtors and prepayments comprise £108,183 restricted funds and £8306 unrestricted funds (2021: £16,841/£32,334).

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	10,136	22,459
Short-term compensated absences (holiday pay)	4,503	-
Other creditors and accruals	6,889	6,155
Deferred income	12,757	459,154
Taxation and social security costs	42,112	42,389
	<u>76,397</u>	<u>530,157</u>

14. Deferred income

Deferred income comprises Manchester CCG Grants to be distributed to third parties and grants received in advance of the next financial year.

Balance as at 1st April 2021	459,154
Amount released to income earned from charitable activities	(459,154)
Amount deferred in year	12,757
Balance at 31st March 2022	<u>12,757</u>

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Manchester City Council Hate Crime	585	10,000	(12,000)	1,415	-
Small Grants (see note 5 for funder breakdown)	(23,063)	43,800	(8,017)	26,363	39,083
Department of Communities and Local Government	4,895	-	-	-	4,895
GM Moving c/o Greater Sports	30,696	-	(428)	-	30,268
Real Change Manchester	60,068	5,961	(51,683)	-	14,346
Real Change Manchester Administration	-	3,825	(11,263)	7,438	-
Migrant Destitution Fund	3,446	66,038	(53,190)	-	16,294
GMCVO	(3,313)	-	(102)	3,415	-
GMCVO - Older People	-	99,620	(69,748)	3,996	33,868
Manchester City Council	26,838	579,000	(442,234)	-	163,604
GM Moving c/o Greater Sports - Moving Leadership	-	62,500	(52,834)	-	9,666
NHS Salford CCG - Older People Mental Health	-	8,333	(8,333)	-	-
Groundwork - Kickstarter	-	6,064	(41,335)	35,271	-
Manchester Active	(51,573)	117,246	(41,169)	-	24,504
Greater Manchester Combined Authority - Older People	-	37,500	(25,066)	-	12,434
Manchester City Council - Household Support Fund	-	50,000	(63,070)	13,070	-
Eric Wright Trust	273	3,680	(16,560)	12,607	-
The Booth Centre (Manchester Homeless Partnership) **	-	-	(9,896)	-	(9,896)
Manchester City Council Learning Disability Stocktake	13,953	-	-	-	13,953
Sport England	2,582	-	(21)	-	2,561
	<u>65,387</u>	<u>1,093,567</u>	<u>(906,949)</u>	<u>103,575</u>	<u>355,580</u>
General Fund	642,386	551,332	(673,465)	(103,575)	416,678
Total Funds	<u>707,773</u>	<u>1,644,899</u>	<u>(1,580,414)</u>	<u>-</u>	<u>772,258</u>

** The Booth Centre restricted overspend of £9,896 is cleared in early April 2022 by income being received in respect of this expenditure.

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Manchester City Council Hate Crime 2020	585	-	-	-	585
Small Grants (see note 5 for funder breakdown)	-	47,746	(70,809)	-	(23,063)
Department of Communities and Local Government	4,895	-	-	-	4,895
GM Moving c/o Greater Sports	(1,707)	75,000	(42,597)	-	30,696
Big Change Manchester	-	115,571	(55,503)	-	60,068
Migrant Destitution Fund	-	61,410	(57,964)	-	3,446
GMCVO	34,964	45,380	(83,657)	-	(3,313)
Manchester City Council	345,925	579,000	(552,162)	(345,925)	26,838
Eric Wright Trust	(29,265)	-	-	29,538	273
Our Manchester Investment Fund	16,287	-	(47,946)	31,659	-
Manchester LP/Manchester Active	-	-	(51,573)	-	(51,573)
Manchester City Council Learning Disability Stocktake	13,953	-	-	-	13,953
Sport England	14,132	22,274	(33,824)	-	2,582
	<u>399,769</u>	<u>946,381</u>	<u>(996,035)</u>	<u>(284,728)</u>	<u>65,387</u>
General Fund	391,782	80,623	(114,747)	284,728	642,386
Total Funds	<u>791,551</u>	<u>1,027,004</u>	<u>(1,110,782)</u>	<u>-</u>	<u>707,773</u>

The historic restricted fund balance of £345,925 relates to a contract with Manchester City Council which has been completed satisfactorily. Surpluses to which the charity is contractually entitled (having fulfilled the terms of the contract) are, in the absence of any other specific restriction, general in nature and so the balance remaining has been transferred to general, unrestricted funds.

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Manchester City Council Hate Crime	Hate Crime Awareness grants - following the MEN Arena bombing, these grants to promote social inclusion
Small Grants (see note 5 for funder breakdown)	A number of small grants used for Food Providers Fixtures and Fittings grants and No Child Should Go Hungry grants
Department of Communities and Local Government	grant for feasibility study into the acquisition of property
GM Moving c/o Greater Sports	A development programme around system leadership for partners working across Greater Manchester
Real Change Manchester	A grant to administer running grant schemes for homeless people
Real Change Manchester Administration	A donation to cover the administration costs of Real Change Manchester which distributes grants to people facing homelessness
Migrant Destitution Fund	A grant to administer running grant schemes for people with no recourse to public funds
GMCVO	Grant for Older Peoples' Support Network and devolution
GMCVO - Older People	Funding to support the Greater Manchester Older People's Network (originally part of the GM Ambition for Ageing programme)
Manchester City Council	To deliver infrastructure support service
GM Moving c/o Greater Sports - Moving Leadership	To deliver masterclasses and discussions to build the development of system leadership approaches between public and VCSE organisations
NHS Salford CCG - Older People Mental Health	Funding to support a mental health focus in the Greater Manchester Older People's Network - from GM health and Social Care Partnership but routed through NHS Salford
Groundwork - Kickstarter	Government funding scheme to create short term job placements to give employment experience. Macc created three opportunities to be funded through this programme though only one was appointed to
Manchester Active	Funding to support a development worker role and grants programme to increase engagement of VCSE organisations in supporting physical activities (e.g. walking sports, etc.)
Greater Manchester Combined Authority - Older People	Funding to support the Greater Manchester Older People's Network (originally part of the GM Ambition for Ageing programme)
Manchester City Council - Household Support Fund	Grant fund to administer costs from Manchester City Council. Macc was commissioned to issue grants to individuals and families facing hardship due to the Cost of Living Crisis using the similar referral partner model to our other programmes such as Real Change Manchester and Migrant Destitution Fund GM
Eric Wright Trust	To distribute as small grants
The Booth Centre (Manchester Homeless Partnership)	Funds for hosting a worker to support Manchester Homelessness Partnership
Manchester City Council Learning Disability Stocktake	For learning and disability services
Sport England	To support Skills Share volunteering opportunities in communities

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	1,180	-	772	1,952
Cash at bank and in hand	432,158	-	298,056	730,214
Other net current assets/(liabilities)	(16,660)	-	56,752	40,092
Total	416,678	-	355,580	772,258

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	3,020	-	1,091	4,111
Cash at bank and in hand	1,081,800	-	102,844	1,184,644
Other net current assets/(liabilities)	(442,434)	-	(38,548)	(480,982)
Total	642,386	-	65,387	707,773

Notes to the accounts

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Land and Buildings 2022 £	Land and Buildings 2021 £
Payable within one year	37,000	37,000
Payable between 2 and five years	18,500	56,250
	<u>55,500</u>	<u>93,250</u>

Lease payments recognised as expenses, including service charges, are £47,236 within rent.