

MANCHESTER ALLIANCE FOR COMMUNITY CARE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2014

COMPANY REGISTRATION NUMBER: 07788593

CHARITY REGISTRATION NUMBER: 1145921

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REFERENCE AND ADMINISTRATIVE INFORMATION  
YEAR ENDED 31ST MARCH 2014

The Board of Trustees present their report and audited financial statements for the year ended 31st March 2013.

**Reference, Administrative Information and Governing Document**

The charity is a company limited by guarantee and is registered with the Charity Commission.

Company Registration No. 07788593

Incorporated: 27th September 2011

Charity Registration No. 1145921

Registered: 15th February 2012

The company was established under a Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

**Directors**

The directors/trustees who held office during the year ended 31 March 2014 were as follows:

Ashley Wood

Maggie Walker - Treasurer

(resigned September 2013)

David Brown - Chair

Beth Plant

(resigned April 2013)

John Downes

Glen-Maree Charles

(resigned September 2013)

Vera Martins

Edward Dylan Cox

Jim Bevis

**Company Secretary**

Michael Wild

**Principal Staff**

Michael Wild

Chief Executive

Ian Williamson

Internal Operations Director

Martin Preston

Business Development and Services Director

Angela Hampson

Finance and Facilities Manager

Pauline Clark

Communications Worker

Hannah Powell

Media and Marketing Worker

Kerry Fennell

Reception Worker

Tracey Rawlins

Capacity Building Manager

Michael Blaney

Organisation Development Worker

Sarah Whitelegg

Organisation Development Worker

Sefton Simpson

Organisation Development Worker

Cheryl McAllister

Training Co-ordinator

Michelle Foster

Communications Worker

Beth Plant

Policy and Influence Manager (from April 2013)

Nigel Rose

Strategic Lead Worker (Commissioning)

Mary Duncan

Development Worker

John Butler

Development Worker

Anna Tate

Small Grants Development Worker (from November 2013)

Mark Pritchard

Volunteer Centre Manager

Jennifer Halfpenny

Volunteering Development Worker

Charlotte Cooke

Volunteering Development Worker (to September 2013)

Frances Lussack

Volunteering Development Worker

Jack Puller

Volunteering Development Worker (from November 2013)

Greg Harris

Volunteering Development Worker (from November 2013)

Daniel Black

Volunteer Centre Administration Worker (from February 2014)

**Auditors**

McEllin Kelly Chartered Accountants, Abacus House, 35 Cumberland Street, Macclesfield, Cheshire SK10 1DD

**Accountants**

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

## REPORT OF THE BOARD OF TRUSTEES YEAR ENDED 31ST MARCH 2014

### Structure, Governance and Management

#### Governing Document

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. The organisation converted to a Company Limited by guarantee on 27th September 2011 and charity registration was completed on 15th February 2012.

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.

#### Recruitment and Appointment of 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.

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.

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.

#### Induction and Training of Trustees

All Trustees have an induction session with the Chief Executive at which they receive a full induction pack including key documents, role description, Board policies and guidance on the role of a Trustee.

New Trustees are offered mentoring support by existing members of the Board in order to build familiarity with the history, strategy and culture of Macc, and the voluntary and community sector in Manchester and national issues affecting voluntary organisations. Trustees are encouraged to be fully involved in the work of Macc.

#### Organisation and Management Structure

The organisational 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, Internal Operations Director and the Finance and Facilities Manager. Other staff are asked to present on their projects or department from time to time.

**2. Finance subgroup of the Board:** The subgroup consists of the Treasurer and certain other Board members. The Internal Operations Director and the Finance and Facilities Manager also attend. The subgroup provides expert advice to the Board on financial matters, supports senior management in preparation and presentation of the budget and reviews financial policies and procedures.

**3. Personnel subgroup of the Board:** The subgroup consists of Board members and is attended by the Internal Operations Director. The subgroup provides expert advice to the Board on Human Resources matters and reviews policies and procedures.

**4. Governance subgroup of the Board:** The subgroup consists of Board members and is attended by the Internal Operations Director. The subgroup identifies and leads on the implementation of best practice in the governance of the organisation and relevant reviews policies and procedures.

**5. Management Team Meeting:** The Chief Executive, Internal Operations Director, the Finance and Facilities Manager meet weekly 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.

**6. 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 decision are reported, informal consultation is undertaken and ideas for future strategy and delivery are developed.

**7. Team and Thematic Meetings:** Delivery teams and working groups (e.g. communications and marketing) meet to develop services and take forward cross-organisational issues.

#### Status

Macc is registered as a company limited by guarantee and, in the event of the Company being wound up, members are required to contribute an amount not exceeding £1. The number of guarantee members at 31st March 2013 was 9.

REPORT OF THE BOARD OF TRUSTEES  
YEAR ENDED 31ST MARCH 2014

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#### **Affiliation**

To facilitate its objectives and gain as much input from elsewhere as possible, Macc is affiliated (through membership subscription) to various other organisations including:

- ~ NAVCA
- ~ NCVO
- ~ Volunteering England
- ~ Voluntary Sector North West
- ~ Greater Manchester Centre for Voluntary Organisation
- ~ Older People's Advocacy Alliance
- ~ Living Wage
- ~ Employers Network for Equality and Inclusion

#### **Risk Review**

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 organisations policies and procedures.

The Board undertook a recruitment drive in 2012 but for a variety of personal reasons (moving out of the area, retirement, etc.) the number of Trustees has reduced again. Due to this and the amount of organisational change during this period, Board subgroup meetings have been replaced by monthly meetings of the full Board with the relevant work areas as standing agenda items. This was reviewed in January 2014 in the context of a Board development programme and the meetings remain monthly but alternate between a strategic and operational focus.

Management reports are prepared for the Board on specific risks identified.

The major business risks for the organisation are identified as 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:

- ~ **Secure and sustainable funding**
- ~ **Managing costs**
- ~ **Capacity**
- ~ **Strong partnerships**
- ~ **Keeping focused on our mission**

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.

The Board's view is that the greatest risk to the organisation is maintaining the continuity of such funding. The principal mitigation of this risk is to maintain strong relationships with funders based on quality of work done by Macc as an organisation with a strong local track record and a reputation for creative, collaborative working.

#### **Objectives and Activities**

##### **Aims**

See attached appendix.

##### **Objectives**

See attached appendix.

##### **Use of Volunteers**

Other than as members of the Board of Trustees, Macc does not currently make use of volunteer workers. During this period the launch of Volunteer Centre Manchester has brought additional expertise into Macc and a formal volunteering scheme is planned for implementation in 2013/14.

#### **Achievements and Performance**

See attached appendix.

#### **How our activities deliver public benefit**

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 and 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; and
4. That there is no detriment or harm arising from the aims or activities.

## REPORT OF THE BOARD OF TRUSTEES YEAR ENDED 31ST MARCH 2014

### Statement of the Organisation's Policies

The financial, personnel and general policies and procedures for Macc are set out in the Office Manual. The Manual forms part of the terms and conditions of employment for all employees - each staff member is supplied with a copy as the "Employee Handbook".

Any changes to policies and procedures identified by management and/or recommended by our advisors, auditors or other appropriate bodies are considered by the relevant Board Subgroup and presented for approval to the full Board. During this period, the Board subgroups have been replaced by monthly Board meetings. Amendments to policy have therefore been approved by the Board in full.

### Reserves Policy

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 £230,673.00.

### 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.

### Principal Funding Sources 2013 - 2014

#### \* Manchester City Council - Infrastructure Contract (2013 - 2016)

A contract won by competitive tender to provide a range of support services for the local voluntary and community sector: capacity building, the Volunteer Centre, representation of the sector and building relationships with the public and private sector. This contract commenced in September 2013 and replaced the various funding streams from Manchester City Council.

#### \* Manchester City Council - Infrastructure (2011 - 2013)

An additional grant in order to establish a range of services as specified in the City Council's new framework for voluntary and community sector support during 2011. This covers Volunteer Centre Manchester, community engagement, services relating to commissioning and procurement and support for the development of the Equalities Hub. These funds are restricted for this purpose. This funding ended in August 2013.

#### \* Manchester City Council - Capacity Building (2010 - 2013)

Funding to deliver the main infrastructure support service for the local voluntary and community sector, launched in 2009 under the Manchester Community Central brand. These funds are restricted for this purpose. This funding ended in August 2013.

#### \* Manchester NHS Clinical Commissioning Groups

This funding is unrestricted and is historically accepted to be to support the basic function of Macc in fostering strategic relationships, good practice and dialogue between the voluntary, community and statutory sectors in order to secure better outcomes for people using health and social care services. Macc has continued to work on the basis of the Service Level Agreement developed in 2010 and respond to the changing relationships and structures within the NHS - in particular the change from a single Primary Care Trust to three new Clinical Commissioning Groups and the formation of the Health and Wellbeing Board. The work was reviewed by NHS Manchester during Summer 2013.

#### \* North Manchester Primary Care Trust - on behalf of Manchester Mental Health Joint Commissioning Executive

Services include supporting the development of mental health services within the voluntary and community sector by facilitating collaborative working through the Voluntary Sector Mental Health Forum. Through partnership working it is Macc's role to stimulate joint approaches to the design, delivery and evaluation of services that are delivered by the voluntary and community sector and to provide a means for the knowledge and experience of the sector to contribute to the overall strategy for meeting mental health needs in the city. The work was reviewed by NHS Manchester during Summer 2013. These funds are restricted for this purpose.

REPORT OF THE BOARD OF TRUSTEES  
YEAR ENDED 31ST MARCH 2014

**Principal Funding Sources 2013 - 2014 continued**

**\* South Manchester Primary Care Trust**

An expenses and running costs fund for the Greater Manchester Older People's Reference Group. This funding was granted to Macc to administer on behalf of the group in 2005 and is being used as required members. The funding is restricted for this purpose.

**\* Manchester City Council - Children and Young People's Partnership**

A grant from the Children & Young People's Partnership to engage the voluntary and community sector in developing the Children's Trust arrangements in Manchester. This involves supporting joint working and policy development between the voluntary, community and statutory sectors. These funds are restricted for this purpose. This funding ended in August 2013.

**\* Department of Education**

Funding for the Manchester Parent Carers Group supporting parent participation in shaping better services for children and young people (aged 0 - 25) with disabilities, Special Educational Needs, medical conditions or rare disorders and resident in Manchester. Macc housed this project while supporting the group to take over the management of their own affairs.

**\* Manchester City Council - Volunteer Centre (2011)**

An additional grant in order to establish the Volunteer Centre as part of the infrastructure redevelopment in 2011 (see below). These funds are restricted for this purpose. This funding ended in March 2012.

**\* Manchester City Council - IWD**

A small grant to cover costs for an event for International Women's Day 2014 delivered in partnership with Greater Manchester Youth Network. These funds are restricted for this purpose.

**\* Big Fund TLI**

an 18 month grant from the Office for Civil Society to develop better support for voluntary and community sector groups by creating a clearer, joined up service, tailored to their needs, using the skills and specialities of each organisation. Macc was the lead agency for the Manchester TLI Partnership and the TLI programme built on the development of Manchester Community Central and the initiative of the City Council in rationalising infrastructure services. The programme ran from March 2012 to September 2013.

**Plans for Future Periods**

By January 2015 we will have in place a new strategic plan covering the period from 1 April 2014 to 31 March 2018. This will address our ambitions and vision for the role of Macc in furthering the Civil Economy approach we have developed during 2014. We will continue to focus on strengthening the role of the third sector in Manchester and developing the role that Macc plays in the city. As the lead infrastructure agency, our role is about more than simply providing support services to voluntary and community groups: we have a responsibility to be an active "place-shaper" within Manchester and stimulate, challenge and create activities within the voluntary and community sector as well as in collaboration with other sectors.

From this we will produce a business plan which will focus on

- ~ Income generation
- ~ Customer service
- ~ Building partnerships in Manchester and across Greater Manchester
- ~ Sustaining and developing our Board, staff and volunteers
- ~ Building diversity across the organisation's work and relationships
- ~ Baseline data used to monitor our impact and results
- ~ Risk analysis and action plan

REPORT OF THE BOARD OF TRUSTEES  
YEAR ENDED 31ST MARCH 2014

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**Executive Committee**

Members who served during the year, and up to the date of signing the accounts, are set out on Page 1.

**Trustees' Report**

The trustees (who are also directors of Manchester Alliance for Community Care 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 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 applicable 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.

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.

**Registered Office**

Swan Buildings  
20 Swan Street  
Manchester  
M4 5JW

  
.....  
14/4/2015  
.....

Michael Wild

Date:



## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MACC**

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We have audited the financial statements of Macc (Manchester Alliance for Community Care Ltd) for the year ended 31 March 2014 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law, the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice (SORP) for charities and United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities.

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.

### **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement (set out on page 6) 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion of the financial statements**

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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 2014 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the the following matters where 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 exemption from the requirement to prepare a strategic report or in preparing the directors' report.

 19/1/15

Lee Kelly MA ACA CTA (Senior Statutory Auditor)

for and on behalf of:

McEllin Kelly, Chartered Accountants  
Abacus House  
35 Cumberland Street  
Macclesfield  
Cheshire  
SK10 1DD

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2014**

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.14 Total Funds £	Year Ended 31.03.13 Total Funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds:</b>					
Voluntary Income	( 2 )	10,127	-	10,127	7,055
Investment Income	( 2 )	1,657	-	1,657	1,259
<b>Incoming resources from charitable activities:</b>					
Health and Social Care Awareness	( 3 )	124,769	858,889	983,658	986,599
<b>TOTAL INCOMING RESOURCES</b>		<b>136,553</b>	<b>858,889</b>	<b>995,442</b>	<b>994,913</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities		79,215	899,558	978,773	849,281
Support Costs		7,913	88,854	96,767	76,253
Governance Costs		10,806	10,350	21,156	14,253
<b>TOTAL RESOURCES EXPENDED</b>	( 4 )	<b>97,934</b>	<b>998,762</b>	<b>1,096,696</b>	<b>939,787</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>38,619</b>	<b>(139,873)</b>	<b>(101,254)</b>	<b>55,126</b>
Transfers between funds		(115)	115	-	-
<b>Reconciliation of funds</b>					
Total funds brought forward		192,169	515,037	707,206	652,080
<b>TOTAL FUNDS CARRIED FORWARD</b>	( 12 )	<b>230,673</b>	<b>375,279</b>	<b>605,952</b>	<b>707,206</b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.  
Movements on reserves and all recognised surpluses or deficits are shown above.

The notes on pages 11 to 16 form part of these accounts.

## BALANCE SHEET AS AT 31 MARCH 2014

Company Registration Number: 07788593  
Charity Registration Number: 1145921

	Notes	£	2014	£	2013
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	( 9 )			32,698	28,145
<b>CURRENT ASSETS</b>					
Debtors	( 10 )	85,689		32,771	
Cash at Bank and in Hand		<u>1,097,371</u>		<u>1,283,452</u>	
		1,183,060		1,316,223	
<b>LIABILITIES:</b>					
Amounts falling due within one year	( 11 )	<u>(609,806)</u>		<u>(637,162)</u>	
			573,254		679,061
<b>NET CURRENT ASSETS</b>			<u>605,952</u>		<u>707,206</u>
		135			
<b>ACCUMULATED FUNDS</b>					
Unrestricted	( 12 )		230,673		192,169
Restricted	( 12 )		375,279		515,037
			<u>605,952</u>		<u>707,206</u>

Approved on behalf of the Management Committee:

Michael Wild

Director and Company Secretary

James Bevis

Trustee

*James Bevis*  
14.1.2015

*M.W.* 14/1/2015

Date:

The notes on pages 11 to 16 form part of these accounts.

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the year and in the preceding year.

**a) Basis of Preparation**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued March 2005.

**b) Fund Accounting**

~ Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

~ Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

~ Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

~ Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

~ Investment income is included when receivable.

~ Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**d) Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

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

~ Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

~ Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fee and costs linked to the strategic management of the charity.

**e) Operating leases**

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remains with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

**f) Tangible Fixed assets**

Fixed Assets (excluding investments) are included in the accounts at cost less accumulated depreciation. Additions of a single item or a group of similar assets exceeding £150, are capitalised at cost.

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives.

Fixtures and Fittings	25% reducing balance
Refurbishment of Leasehold Premises	33.33% straight line
Office Equipment	25% straight line

**g) Cash flow statement**

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from preparing a cash flow statement on the grounds that it is a small charitable company.

**h) Pensions**

The charitable company contributes to a defined pension scheme on behalf of its employees. The assets of these schemes are entirely separate to those of the charity. The pension cost shown represents contributions payable by the charity on behalf of the employees.

**i) Taxation**

The charity is exempt from Income and Corporation Tax under ICTA 1988.  
The charity is not registered for Value Added Tax.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2014 (Cont'd)

## 2 Incoming Resources from Generated Funds

	Unrestricted £	Restricted £	Year Ended 31.03.14 £	Year Ended 31.03.13
<b>Voluntary Income</b>				
Other	10,127	-	10,127	7,055
<b>Investment Income</b>				
Bank Interest	1,657	-	1,657	1,259
<b>Total Incoming Resources from Generated Funds</b>	<b>11,784</b>	<b>-</b>	<b>11,784</b>	<b>8,314</b>

## 3 Incoming Resources from Charitable Activities

	Unrestricted £	Restricted £	Year Ended 31.03.14 £	Year Ended 31.03.13
NHS Manchester	-	-	-	100,556
Mental Health JCE	-	38,367	38,367	39,251
Department of Education	-	-	-	10,000
Manchester City Council CYPP	-	-	-	43,680
Manchester City Council Volunteer Centre	-	-	-	160,516
Manchester City Council post September 2013	-	536,667	536,667	217,304
Manchester City Council pre September 2013	-	193,195	193,195	358,800
Manchester City Council IWD	-	500	500	-
Big Fund TLI	-	90,160	90,160	56,492
Manchester CCG's	124,769	-	124,769	-
<b>Total Incoming Resources from Charitable Activities</b>	<b>124,769</b>	<b>858,889</b>	<b>983,658</b>	<b>986,599</b>

## 4 TOTAL RESOURCES EXPENDED

		Care Activities £	Year Ended 31.03.14 £	Year Ended 31.03.13
<b>Charitable activities</b>				
Employment Costs	Direct	594,776	594,776	461,800
Recruitment	Direct	500	500	1,283
Consultancy	Direct	17,903	17,903	6,241
Business Improvement Services	Direct	52,489	52,489	62,995
Childcare	Direct	1,334	1,334	2,029
Events	Direct	22,258	22,258	19,981
Grants Repaid	Direct	2,745	2,745	-
Participation Expenses	Direct	-	-	50
Volunteer Expenses	Direct	505	505	-
Subcontracted Services	Direct	219,953	219,953	221,693
Network Training/Conferences	Direct	-	-	557
Donations Paid	Direct	583	583	-
Travel Expenses	Direct	6,470	6,470	8,736
Sustainability	Direct	430	430	237
Refreshments	Direct	3,300	3,300	1,864
Rent	Direct	52,357	52,357	54,234
Advertising & Promotion	Direct	1,358	1,358	7,348
Subscriptions	Direct	1,812	1,812	233
		<b>978,773</b>	<b>978,773</b>	<b>849,281</b>
<b>Support Costs</b>				
Printing, Post & Stationery	Direct	12,181	12,181	9,423
Cleaning & Maintenance	Direct	10,375	10,375	9,578
Security	Direct	1,185	1,185	1,184
Telephone	Direct	5,429	5,429	3,859
Insurance	Direct	1,815	1,815	4,622
Minor Equipment	Direct	2,349	2,349	1,752
Payroll Bureau Charges	Direct	1,809	1,809	1,500
Software & IT	Direct	19,679	19,679	18,598
Irrecoverable VAT	Direct	641	641	-
Depreciation	Direct	15,650	15,650	11,284
Heat & Light	Direct	5,702	5,702	5,982
Staff Training	Direct	15,597	15,597	3,646
Rates	Direct	3,486	3,486	4,057
Bank Charges	Direct	496	496	273
Miscellaneous	Direct	373	373	495
		<b>96,767</b>	<b>96,767</b>	<b>76,253</b>

**4 TOTAL RESOURCES EXPENDED continued**

<b>Governance costs</b>				
Audit & Accountancy	Direct	6,800	6,800	6,742
Professional Fees	Direct	14,288	14,288	6,860
Other Governance Costs	Direct	68	68	651
Trustees Expenses	Direct	-	-	-
		<u>21,156</u>	<u>21,156</u>	<u>14,253</u>
<b>Support Costs</b>		96,767	96,767	76,253
<b>Charitable activities</b>		978,773	978,773	849,281
<b>TOTAL RESOURCES EXPENDED</b>		<u>1,096,696</u>	<u>1,096,696</u>	<u>939,787</u>

**5 Corporation Tax**

The charitable company Macc is exempt from tax on income and gains fully within sections 466 and 493 of the Corporation Tax 2010 or s256 of the Taxation of Chargeable Gains Act to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**6 This is stated after charging/(crediting):**

	Year Ended 31.03.14	Year Ended 31.03.13
	£	
Auditors Remuneration	5,000	5,000
Depreciation	<u>15,650</u>	<u>11,284</u>

**7 Staff Costs**

	Year Ended 31.03.14	Year Ended 31.03.13
	£	
Staff Costs		
Wages and Salaries	533,619	412,598
Social Security Costs	50,721	39,866
Pension Costs	10,436	9,336
	<u>594,776</u>	<u>461,800</u>

The average number of employees, during the year, calculated on the basis of full time equivalents, were as follows:

	Year Ended 31.03.14	Year Ended 31.03.13
	£	
Administration	3	3
Administration Workers	19	14
Total	<u>22</u>	<u>17</u>

The number of employees earning over £60,000 per annum excluding pension contributions was £nil.

**8 Management Committee's Remuneration and Expenses**

Committee members received no remuneration for their services as committee members.  
No members of the committee were reimbursed expenses in the period (2013: £nil).

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2014 (Cont'd)

## 9 Tangible Fixed Assets

	Refurbishment of Leased Premises £	Office Equipment £	Fixtures & Fittings £	Total £
<b>COST</b>				
At 1st April 2013	3,737	67,992	18,084	89,813
Additions	4,390	11,345	4,468	20,203
At 31st March 2014	8,127	79,337	22,552	110,016
<b>DEPRECIATION</b>				
At 1st April 2013	2,143	48,342	11,183	61,668
Charge for Year	2,710	10,098	2,842	15,650
At 31st March 2014	4,853	58,440	14,025	77,318
<b>NET BOOK VALUE</b>				
At 31st March 2014	3,274	20,897	8,527	32,698
At 31st March 2013	1,594	19,650	6,901	28,145

## 10 Debtors

	2014 £	2013 £
Debtors	61,172	5,703
Prepayments	24,517	27,068
	<u>85,689</u>	<u>32,771</u>

## 11 Liabilities: Amounts falling due within one year

	2014 £	2013 £
Creditors	86,543	19,993
Other Creditors	515,000	600,000
Accruals	8,263	17,169
	<u>609,806</u>	<u>637,162</u>

Note: the "Other Creditors" figure for 2014 relates to funds received from the Manchester NHS Clinical Commissioning Groups. No Service Level Agreement or contract has yet been signed off relating to these funds so they are listed as Creditors since the purpose of the funds is not agreed. Macc continues to pursue this with NHS commissioners.

## 12 Movement in Funds

	Balance 01 April 2013 £	Incoming £	Outgoing £	Transfers £	Balance 31 March 2014 £
<i>Restricted Funds:</i>					
North Manchester Primary Care Trust (on behalf of Manchester Mental Health Joint Commissioning Executive)	8,970	38,367	(43,828)	-	3,509
Department of Education	5,100	-	(4,253)	115	962
South Manchester Primary Care Trust (on behalf of Greater Manchester Strategic Health Authority) - Greater Manchester Older People's Reference Group	1,731	-	(412)	-	1,319
Manchester City Council pre September 2013	359,728	193,195	(365,007)	-	187,916
Manchester City Council post September 2013	-	536,667	(370,041)	-	166,626
Manchester City Council IWD	-	500	(150)	-	350
Big Fund TLI	139,508	90,160	(215,071)	-	14,597
	<u>515,037</u>	<u>858,889</u>	<u>(998,762)</u>	<u>115</u>	<u>375,279</u>
<b>General Funds</b>	<u>192,169</u>	<u>136,553</u>	<u>(97,934)</u>	<u>(115)</u>	<u>230,673</u>
	<u>707,206</u>	<u>995,442</u>	<u>(1,096,696)</u>	<u>-</u>	<u>605,952</u>

In previous years the grants from Manchester City Council were itemised here for management purposes. This year, they have been combined, including brought forward balances.



North Manchester Primary Care Trust  
(on behalf of Manchester Mental Health  
Joint Commissioning Executive)  
Department of Education

funding for the Voluntary Sector Mental Health Forum

parent participation group involved in shaping better services for  
children and young people with disabilities, SEN, medical condition  
or rare disorder aged 0 - 25 years resident in Manchester  
support for the Greater Manchester Older People's Reference Group.

South Manchester Primary Care Trust (on  
behalf of Greater Manchester Strategic  
Health Authority) - Greater Manchester  
Older People's Reference Group  
Manchester City Council pre September 2013  
Manchester City Council post September 2013  
Manchester City Council IWD  
Big Fund TLI

to deliver infrastructure support service  
to deliver infrastructure support service  
for International Women's Day  
Office of Civil Society funding to strengthen local infrastructure for  
Voluntary Sector

### 13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	2,138	30,560	32,698
Current Assets	813,476	369,584	1,183,060
Current Liabilities	(584,941)	(24,865)	(609,806)
Net Assets at 31 March 2014	<u>230,680</u>	<u>375,279</u>	<u>605,952</u>

### 14 Capital Commitments

The company had the following annual commitments under non-cancellable operating leases:

	Premises 2014 £	Premises 2013 £
Leases expiring in:		
Less than one year	37,000	-
Two to five years	-	44,400
	<u>-</u>	<u>44,400</u>

### 15 Related Party Transactions

There are no transactions with related parties that are required to be reported.

### 16 Control relationships

The charity is controlled by its Board of Trustees.

