

# **GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST**

## **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**for the year ended 31 March 2021**

---

## **GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST**

---

### **CONTENTS**

---

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 6
Independent auditor's report on the financial statements	7 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 31

---

## GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS for the year ended 31 March 2021

---

#### Trustees

Sharman Birtles, Vice Lord Lieutenant of Greater Manchester<sup>2</sup>  
Dr Eamonn O'Neal, High Sheriff of Greater Manchester 2020/21 (appointed 11 May 2020)<sup>2</sup>  
Mark Adlestone, High Sheriff of Greater Manchester 2019/202  
George Almond, Trustee<sup>2</sup>  
Edith Conn, Trustee<sup>2</sup>  
Gerry Yeung, Trustee (resigned 16 April 2021)<sup>2</sup>  
Lady Joy Smith, Trustee<sup>2</sup>  
Ian Hopkins, Chairman (resigned 20 December 2020)<sup>1</sup>  
Paul Griffiths (resigned 29 April 2021)<sup>2</sup>  
Shauna Dixon, Trustee<sup>2</sup>  
Diane Hawkins, High Sheriff of Greater Manchester 2021/22 (appointed 10 May 2021)<sup>2</sup>  
Nicholas Bird, Trustee<sup>2</sup>  
Christine Lee-Jones, Trustee<sup>2</sup>  
Vincent Sweeney, Trustee (resigned 13 July 2021)<sup>2</sup>  
Michael Greenwood, Trustee<sup>2</sup>

<sup>1</sup> Ex-officio trustees

<sup>2</sup> Elected trustees

#### Charity registered number

1040579

#### Principal office

Team NCE - Local Policing and Criminal Justice Branch, 4th Floor, GMP Headquarters, Central Park, Northampton Road, Manchester, M40 5BP

#### Independent auditor

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

#### Bankers

Unity Trust Bank plc, 9 Brindleyplace, Birmingham, B1 2HB

#### Investment Advisers and Managers

Investec Wealth and Investment Limited, 3 Hardman Street, Manchester, M3 3HF

Torevell & Partners Limited, 5 Oxford Court, Manchester, M2 3WQ

---

## GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

### TRUSTEES' REPORT for the year ended 31 March 2021

---

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2020 to 31 March 2021.

#### Objectives and activities

##### a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The objects of the Trust are:

1. To promote the public benefit in and around the Greater Manchester area a safer and increased quality of life through the prevention of crime and protection of people and property from criminal acts; and other solvent abuse.
2. To secure the advancements of education, for the public benefit, in all matters relating to alcohol, drug and other solvent abuse.

The Trust relies on donations from individuals, commercial organisations and other charities and trusts and returns from investments.

##### b. Strategies for achieving objectives

The Trustees' strategy is to further the aims of the Trust and to increase support from the business community with the intention of increasing the income of the Trust so that it has more funds to support its aims.

The Trust has identified four aims to assist its work:

1. Improve the quality of life of all communities in the Greater Manchester area, with vulnerable groups and victims of crime being priorities.
2. Support wide ranging initiatives that address issues of crime reduction concerning the public and affecting the quality of their lives.
3. Support community and race related initiatives arising from locally agreed Crime and Disorder crime reduction strategies, and support initiatives that arise from local consultation identifying concerns outside these strategies.
4. Seek to support and complement initiatives that arise from local consultation identifying concerns outside these strategies.

---

## GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

### TRUSTEES' REPORT (CONTINUED) for the year ended 31 March 2021

---

#### Achievements and performance

##### a. Key performance indicators

The Trust aims to:

1. Achieve a breakeven position taking one year into account with another, where income is defined as investment income and income from fundraising and donations. Income amounted to £172,096, expenditure for the year was £457,088, investment gains were £964,110, resulting in a surplus of £679,118 (2020: deficit of £594,477).
2. To finalise legacy funding in line with legacy conditions and Charity Commission protocols.
3. To increase grant and donation income from trusts, foundations and individuals. During the year the trust received grants and donations of £57,800 (2020: £145,463).

##### b. Review of activities

The Trustees' activities are generally conducted in line with previous years. In addition to the general activities of the Trust, the Trustees committed an additional allocation of its resources to fund those charitable groups most affected by the Covid-19 pandemic in Greater Manchester. An initial allocation of £300,000 was agreed at the Trustees' Meeting on 17 April 2021. All activities performed have been in line with the charitable objectives of the Trust.

##### c. Investment policy and performance

Investments are managed by Investec Wealth & Investment Limited and Torevell & Partners Limited on a discretionary or advisory basis. Their performance is measured against a range of indices appropriate to the portfolio. The investment policy is to hold marketable securities, both in direct equity holdings and in managed funds quoted on recognised markets, selected by the Investment Managers and Advisers whose details are found on page 1. The objective is to maintain the capital funds in line with or in excess of benchmark (subject to market fluctuations) and to provide income in support of our charitable aims.

The total return on the Investec investment portfolio was an appreciation of 25.62%. The yield on the portfolio at the end of the year dated 31 March 2021 was 2.38%. The benchmark figures were a gain of 17.80% over the same period.

The total return on the Torevell & Partners portfolio was an increase of made up of an appreciation in capital value of 21.7% and a dividend income of 2.8%. Over the same period, the FTSE All-share Index of UK shares improved by 26.7% on a total return basis. Over the last 2 years the portfolio has produced a positive total return of 8.5%, outperforming the FTSE All-share index by 5.7%.



---

## GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

### TRUSTEES' REPORT (CONTINUED) for the year ended 31 March 2021

---

#### Financial review

##### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Net assets at 31 March 2021 stood at £5,320,827 (2020: £4,633,386) with a surplus for the year including legacy income of £687,441 (2020: deficit of £594,477).

The surplus was £741,085 (2020: deficit of £553,479) on unrestricted funds and a deficit of £53,644 (2020: deficit of £40,998) on restricted funds.

As stated above, upon the impact of Covid 19 becoming apparent, the Trustees agreed to allocate resources from the Trust funds. The special donations under this heading amounting to £255,405 were approved in the year to 31 March 2021 and are reflected in the Financial Statements.

During the year under review, £500,000 of cash was invested to increase the overall value of the portfolio, with the intention of securing an improved level of ongoing income.

As the fund assets are principally marketable investments, the recovery in stock market values has affected the overall investment assets of the funds. The charity is a grant-making Body and is dependent upon changing market forces to deliver its income and realised capital gains to enable it to fund grant applications.

In light of the above, the Trustees do not consider that there will be any material effect on the adoption of the going concern basis of accounting due to the strong asset base and reserves position.

##### b. Reserves policy

The trustees feel it is appropriate to maintain liquidity of eighteen months' anticipated recurring income (approximately £260,000) to safeguard against an unexpected shortfall in income, to meet an increased level of grant applications which they would wish to implement and to fund a longer term project should the opportunity arise.

The policy is to spend the income arising on investments when taking a balanced view over several years, together with realised gains on sales of assets (when appropriate). Capital growth will be retained to provide future investment income and preserve the value of the investment portfolio.

The value of free reserves not invested at the balance sheet date is £468,715. The trustees plan to reduce free reserves through the award of further grants.

#### Structure, governance and management

##### a. Constitution

Greater Manchester High Sheriff's Police Trust is a registered charity, number 1040579, and is constituted under a Trust deed.

**TRUSTEES' REPORT (CONTINUED)**  
**for the year ended 31 March 2021**

---

**Structure, governance and management (continued)**

**b. Methods of appointment or election of Trustees**

The Trust is governed by a body of Trustees who have the sole and entire management of the business of the Trust. Trustees are sought in a variety of ways including recommendation from existing trustees or supporters. Potential trustees are scrutinised by the Board of Trustees before being invited to serve.

**c. Organisational structure and decision-making policies**

It has hitherto been the practice to hold full Board Meetings of Trustees four times per year. Since March 2020 such meetings have been held by Zoom or by conference telephone conversation, such that the reporting procedures and grant approval methods have not been adversely affected. A Special Meeting was held by telephone in April 2021 and a delegated Committee was formed with the intention of speedy application of grants under the Covid allocation. The Trustees were pleased by the overwhelming response received from the Organisations concerned, not only relating to our concerns for their funding position, but also the speedy application with which we dealt with their requests. Many letters of feedback and comments of appreciation have been received.

**d. Policies adopted for the induction and training of Trustees**

The Trust is aware of the need to ensure that all Trustees are adequately trained and are aware of their responsibilities, and are reviewing potential training programmes for the coming year.

**e. Financial risk management**

The Board of Trustees has assessed the major risks to which the charity is exposed and is constantly reviewing the main areas of risk. This is with particular reference to those related to the operations and finances of the charity, and are satisfied that systems are in place to manage the Trust's exposure to major risks.

**Plans for future periods**

The Charity is constantly reviewing its activities to achieve the aims referred to above for the benefit of the Greater Manchester public. Future developments will be determined through the quarterly meetings of the Trustees to ensure that the Charity continues to maximise its impact in relation to making the area safer and enhancing the quality of life for communities through the prevention of crime.

**Information on Fundraising Practices**

The charity had no fundraising activities requiring disclosure under s162A of the Charities Act 2011.

---

## GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

### TRUSTEES' REPORT (CONTINUED) for the year ended 31 March 2021

---

#### Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

#### Disclosure of information to auditor

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

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

#### Auditor

The auditor, Crowe U.K. LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on and signed on their behalf by:



**Sharman Birtles DL**

17 November 2021



---

## GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

#### Opinion

We have audited the financial statements of Greater Manchester High Sheriff's Police Trust (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2021 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 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) and in other respects the requirements of the Charities Act 2011.

#### Basis for opinion

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

#### Conclusions relating to going concern

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 charity'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.

---

## GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST (CONTINUED)

---

#### Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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.

#### Opinion on other matters

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

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

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

We have nothing to report in respect of the following matters in relation to which Charities Act 2011 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

#### Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements 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 Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

---

## GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST (CONTINUED)

---

#### Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the override of controls by management and completeness of income. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals and reviewing accounting estimates for biases. Our audit approach for income was to being our testing from source documentation such as grant agreements and donation documentation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

#### Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Charities Act 2011. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

---

GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GREATER MANCHESTER HIGH SHERIFF'S  
POLICE TRUST (CONTINUED)

---

*Crowe UK LLP*

**Crowe U.K. LLP**

Statutory Auditor

3rd floor

The Lexicon

Mount Street

Manchester

M2 5NT

Date: 15th December 2021



**GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	4	20,300	37,500	57,800	145,463
Investments	5	-	114,296	114,296	148,092
<b>Total income</b>		<b>20,300</b>	<b>151,796</b>	<b>172,096</b>	<b>293,555</b>
<b>Expenditure on:</b>					
Raising funds	6,7	-	33,210	33,210	41,299
Charitable activities	10	73,944	341,611	415,555	258,783
<b>Total expenditure</b>		<b>73,944</b>	<b>374,821</b>	<b>448,765</b>	<b>300,082</b>
<b>Net expenditure before net gains/(losses) on investments</b>		<b>(53,644)</b>	<b>(223,025)</b>	<b>(276,669)</b>	<b>(6,527)</b>
Net gains/(losses) on investments		-	964,110	964,110	(587,950)
<b>Net movement in funds</b>		<b>(53,644)</b>	<b>741,085</b>	<b>687,441</b>	<b>(594,477)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		124,328	4,509,058	4,633,386	5,227,863
Net movement in funds		(53,644)	741,085	687,441	(594,477)
<b>Total funds carried forward</b>		<b>70,684</b>	<b>5,250,143</b>	<b>5,320,827</b>	<b>4,633,386</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 31 form part of these financial statements.

**GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST**

**BALANCE SHEET**  
as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Investments	14	4,852,112	3,417,825
		<u>4,852,112</u>	<u>3,417,825</u>
<b>Current assets</b>			
Debtors	15	262	1,857
Investments	16	-	698,577
Cash at bank and in hand		476,553	522,291
		<u>476,815</u>	<u>1,222,725</u>
Creditors: amounts falling due within one year	17	(8,100)	(7,164)
<b>Net current assets</b>		<u>468,715</u>	<u>1,215,561</u>
<b>Total net assets</b>		<u><u>5,320,827</u></u>	<u><u>4,633,386</u></u>
<b>Charity funds</b>			
Restricted funds	18	70,684	124,328
Unrestricted funds	18	5,250,143	4,509,058
<b>Total funds</b>		<u><u>5,320,827</u></u>	<u><u>4,633,386</u></u>

The financial statements were approved and authorised for issue by the Trustees on 17 November 2021 and signed on their behalf by:



**Sharman Birtles DL**  
Trustee

The notes on pages 14 to 31 form part of these financial statements.

# GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

## STATEMENT OF CASH FLOWS for the year ended 31 March 2021

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	20	(388,403)	(155,536)
<b>Cash flows from investing activities</b>			
Dividends, interests and rents from investments		114,265	148,092
Proceeds from sale of investments		29,823	690,976
Purchase of investments		(500,000)	(661,723)
<b>Net cash (used in)/provided by investing activities</b>		(355,912)	177,345
<b>Cash flows from financing activities</b>			
<b>Net cash provided by financing activities</b>		-	-
<b>Change in cash and cash equivalents in the year</b>		(744,315)	21,809
Cash and cash equivalents at the beginning of the year		1,220,868	1,199,059
<b>Cash and cash equivalents at the end of the year</b>	21	476,553	1,220,868

The notes on pages 14 to 31 form part of these financial statements

---

## GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

---

#### 1. General information

The entity is an unincorporated charity, registered at Charities Commission. Further details can be found in the Reference and Administrative Information page.

#### 2. Accounting policies

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

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019.

Greater Manchester High Sheriff's Police Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Going concern

The charity has a significant level of reserves, investments and cash holdings upon which to operate. As a grant giving organisation, the charity is able to adapt its funding commitments readily. On this basis, the trustees consider the charity to be a going concern.

Trustees will continue to monitor the changing market and review budgets accordingly.

##### 2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

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



**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2021**

---

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**2.7 Debtors**

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

**2.8 Cash at bank and in hand**

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

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2021**

---

**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.10 Financial instruments**

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

**2.11 Fund accounting**

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

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

Investment income, gains and losses are allocated to the appropriate fund.

**3. Critical accounting estimates and areas of judgment**

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Critical accounting estimates and assumptions:

The Trustees do not consider there to be any critical accounting estimates and assumptions.

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

Critical areas of judgment:

The Trustees do not consider there to be any critical areas of judgment.

# GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

### 4. Income from donations and legacies

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	20,300	37,500	<b>57,800</b>
Grants	-	-	-
	<u>20,300</u>	<u>37,500</u>	<u><b>57,800</b></u>

  

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	-	137,663	137,663
Grants	7,800	-	7,800
	<u>7,800</u>	<u>137,663</u>	<u>145,463</u>

### 5. Investment income

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Investment Income	113,499	<b>113,499</b>
Bank Interest	797	<b>797</b>
	<u>114,296</u>	<u><b>114,296</b></u>

  

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment Income	145,132	145,132
Bank Interest	2,960	2,960
	<u>148,092</u>	<u>148,092</u>

---

GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2021

---

6. Expenditure on raising funds

Costs of raising voluntary income

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Christmas ball function	10,666	10,666

7. Investment management costs

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Investment management fees	33,210	33,210

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment management fees	30,633	30,633



# GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

### 8. Analysis of direct expenditure

	Grants to Institutions 2021 £	Reimbursement of expenses 2021 £	Total funds 2021 £
Grants, Crime reduction awareness	121,762	24,379	146,141
Grants, COVID-19 community support	255,405	-	255,405
	<u>377,167</u>	<u>24,379</u>	<u>401,546</u>
	Grants to Institutions 2020 £	Reimbursement of expenses 2020 £	Total funds 2020 £
Grants, Crime reduction awareness	209,241	33,147	242,388

Reimbursement of expenses represent sums expended by the handlers of retired police dogs in their care and incurred to cover third party veterinary and care services and also for food purchased to maintain the dogs' wellbeing.

**GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2021**

**9. Grants to Institutions**

	Unrestricted funds 2021 £	Total funds 2021 £
<b>Crime Reduction Grants</b>		
Access Sport CIO	3,460	3,460
City of Salford Sea Cadets	3,410	3,410
Crime Stoppers	10,000	10,000
Crucial Crew Safety Media	7,000	7,000
Hollinwood Scout Camp	3,500	3,500
Jet Black Dance Academy	3,500	3,500
Middleton & Chadderton Sea Scouts	3,200	3,200
Police Commission Clubs of GB	3,000	3,000
Rooley Moor Neighbourhood Forum	3,500	3,500
SC Community Foundation	3,360	3,360
Selectamark	2,994	2,994
Special Educational Needs Families Support Group	3,500	3,500
Seven Miles Out Arts CIC	3,200	3,200
St Johns ABC	3,200	3,200
Grants £2,000 or under	64,938	64,938
	<b>121,762</b>	<b>121,762</b>
<b>COVID-19 Grants</b>		
African Caribbean Mental Health	5,000	5,000
Age UK Wigan	3,385	3,385
Anthony Seddon Fund	4,600	4,600
Barnabus	4,740	4,740
British Red Cross	5,000	5,000
Broughton House	5,000	5,000
Caritas Cornerstone	5,000	5,000
Centrepont	5,000	5,000
Child Bereavement UK	5,000	5,000
Clic Sargent	5,000	5,000
Communities for All	5,000	5,000
Emerge Fareshare	25,000	25,000
Federation of Jewish Services	4,650	4,650
Fort Alice	3,500	3,500
Fur Clemt	4,920	4,920
Garden House	3,500	3,500
Globe Community Fitness	2,500	2,500
Glodwick Social & Lives	3,500	3,500

# GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

Greater Manchester Combined Authority	53,000	<b>53,000</b>
Greater Manchester Army Cadet Force	5,000	<b>5,000</b>
Greater Manchester Youth Network	4,500	<b>4,500</b>
Henshaws	9,776	<b>9,776</b>
Homeless Aid UK	5,000	<b>5,000</b>
L'Chain Foodbank	5,000	<b>5,000</b>
Mustard Tree	5,000	<b>5,000</b>
Pioneer	5,000	<b>5,000</b>
Reubins Retreat	4,000	<b>4,000</b>
Salford Children's Holiday Fund	4,034	<b>4,034</b>
Salford Community Radio	2,700	<b>2,700</b>
Salford Veterans Community Centre	5,000	<b>5,000</b>
Seashell Trust	3,600	<b>3,600</b>
Sharston Allotment Society	3,500	<b>3,500</b>
St James' Church	10,000	<b>10,000</b>
St John Ambulance	5,000	<b>5,000</b>
The Garden House	5,000	<b>5,000</b>
The Theatre of Senses CIC	5,000	<b>5,000</b>
Triplec	5,000	<b>5,000</b>
Grants £2,000 or under	10,000	<b>10,000</b>
	<b>255,405</b>	<b>255,405</b>
	<b>377,167</b>	<b>377,167</b>

---

**GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST**

---

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2021**

---

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
<b>Crime Reduction Grants</b>			
317 ATC Reserve	-	2,179	2,179
Altrincham & Sale Sea Cadets	-	2,248	2,248
Anthony Seddon Fund	-	2,470	2,470
Ashton Albion Boxing	-	3,500	3,500
Backup N W	-	3,500	3,500
Bolton Bury Canal Society	-	3,362	3,362
British Red Cross	-	3,420	3,420
Bury and Radcliffe Sea Cadets	-	3,500	3,500
C4C	3,500	4,675	8,175
Caribbean & African Health Network	-	5,000	5,000
Child Safety Media	-	10,400	10,400
Crimestoppers	-	10,000	10,000
Garden House	-	4,750	4,750
Glodwick Social & Glodwick Lives	-	2,500	2,500
GMP Start Awards	-	4,200	4,200
Henshaw Grant	-	4,000	4,000
Manchester Trafalgar Sea Cadets	-	3,500	3,500
Manchester Youth Zone	2,818	-	2,818
Mahdlo Youth Zone	2,978	-	2,978
Manchester Cats Netball	-	3,330	3,330
Metro Boxing	-	3,450	3,450
Michael Carrick Foundation	-	2,480	2,480
Mustard Tree	-	2,500	2,500
New Bury Vision	-	3,479	3,479
Oldham Sea Cadets	-	4,000	4,000
PIE	2,360	500	2,860
Pioneer	-	3,500	3,500
Platt Bridge Youth Group	-	3,260	3,260
Police Commissioners of GB	-	3,000	3,000
ROC	-	2,700	2,700
Seashell Trust	-	4,056	4,056
St Johns Boxing Club	-	2,150	2,150
St John's Primary School	-	3,500	3,500
Stockport Lads Club	3,495	-	3,495
Stretford & Urmston Sea Cadets	-	3,100	3,100
Tameside Sea Cadets	-	3,060	3,060
Whalley Range Young People	-	3,500	3,500
Youth Leads UK	-	3,500	3,500

---



**GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2021

Grants less than £2,000	33,647	65,321	98,968
	<u>48,798</u>	<u>193,590</u>	<u>242,388</u>

**10. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Crime reduction awareness	73,944	86,206	<b>160,150</b>
Covid-19 Support	-	255,405	<b>255,405</b>
	<u>73,944</u>	<u>341,611</u>	<u><b>415,555</b></u>

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Crime reduction awareness	48,798	209,985	258,783

**11. Analysis of expenditure by activities**

	<b>Grant funding of activities 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Crime reduction awareness	146,141	14,009	<b>160,150</b>
Covid-19 Grants	255,405	-	<b>255,405</b>
	<u>401,546</u>	<u>14,009</u>	<u><b>415,555</b></u>

**GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 March 2021**

**11. Analysis of expenditure by activities (continued)**

	<i>Grant funding of activities 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Crime reduction awareness	242,388	16,395	258,783

**Analysis of support costs**

	<b>Crime reduction awareness 2021 £</b>	<b>Total funds 2021 £</b>
Bank Charges	145	145
Equipment & Repairs	909	909
Hotel & Travel	2,502	2,502
Sundry	1,207	1,207
Professional Fees	270	270
Governance costs	8,976	8,976
	<u>14,009</u>	<u>14,009</u>

	<i>Crime reduction awareness 2020 £</i>	<i>Total funds 2020 £</i>
Bank Charges	187	187
Equipment & Repairs	791	791
Hotel & Travel	2,819	2,819
Sundry	872	872
Professional Fees	1,290	1,290
Event Costs	2,576	2,576
Governance costs	7,860	7,860
	<u>16,395</u>	<u>16,395</u>

# GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

### 12. Auditor's remuneration

	2021 £	2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	7,350	7,210
Fees payable to the Charity's auditor in respect of:		
Auditor remuneration - accounts	750	650

### 13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

### 14. Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2020	3,417,825
Additions	500,000
Disposals	(29,823)
Revaluations	964,110
At 31 March 2021	4,852,112
<b>Net book value</b>	
At 31 March 2021	4,852,112
At 31 March 2020	3,417,825

---

**GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2021**

---

**15. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	<b>262</b>	<b>1,857</b>
	<b>262</b>	<b>1,857</b>

**16. Current asset investments**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Unlisted investments	<b>-</b>	<b>698,577</b>

**17. Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<b>8,100</b>	<b>7,164</b>

# GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

### 18. Statement of funds

#### Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General Funds - all funds	4,509,058	151,796	(374,821)	964,110	5,250,143
<b>Restricted funds</b>					
John Armstrong Welch Project	16,324	-	(16,324)	-	-
John Armstrong Welch Memorial Garden	3,130	-	-	-	3,130
Recovery Fund	750	-	(750)	-	-
Road Policing	5,761	-	(5,761)	-	-
Bessie Walker Bequest - Police Dogs	71,634	5,500	(18,083)	-	59,051
USAFE	26,343	-	(26,343)	-	-
CAGGK	59	-	(59)	-	-
We Stand Together	327	-	(327)	-	-
B Schreiber Retired Police Dog Food Fund	-	4,800	(4,800)	-	-
Young Citizens Award	-	10,000	(1,497)	-	8,503
	<u>124,328</u>	<u>20,300</u>	<u>(73,944)</u>	<u>-</u>	<u>70,684</u>
<b>Total of funds</b>	<u>4,633,386</u>	<u>172,096</u>	<u>(448,765)</u>	<u>964,110</u>	<u>5,320,827</u>



**GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2021

**18. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2020 £</i>
<b>Unrestricted funds</b>					
General Funds - all funds	5,062,537	285,755	(251,284)	(587,950)	4,509,058
<b>Restricted funds</b>					
John Armstrong Welch Project	16,324	-	-	-	16,324
John Armstrong Welch Memorial Garden	3,130	-	-	-	3,130
Recovery Fund	750	-	-	-	750
Road Policing	5,761	-	-	-	5,761
Bessie Walker Bequest - Police Dogs	96,801	-	(25,167)	-	71,634
USAFE	41,494	-	(15,151)	-	26,343
CAGGK	559	-	(500)	-	59
We Stand Together	327	-	-	-	327
B Schreiber Retired Police Dog Food Fund	180	7,800	(7,980)	-	-
	<u>165,326</u>	<u>7,800</u>	<u>(48,798)</u>	<u>-</u>	<u>124,328</u>
<b>Total of funds</b>	<u><u>5,227,863</u></u>	<u><u>7,800</u></u>	<u><u>(300,082)</u></u>	<u><u>(587,950)</u></u>	<u><u>4,633,386</u></u>

---

## GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

---

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

---

#### 18. Statement of funds (continued)

##### B Schreiber Retired Dog Food Fund

The fund allows for the provision of dog food up to the value of £180 to retired police dogs still in the care of their handler.

##### Bessie Walker Bequest - Police Dogs

A specific request was made to make provisions for the upkeep and well-being of retired police dogs by their handlers who are current or were former Greater Manchester Police Officers and to enable equipment to be purchased for the benefit of the police dog unit for items outside the agreed Greater Manchester Police budget.

##### Young Citizens Award

An awards ceremony sponsorship funding the annual event created to reward the exceptional commitment of young people to social action, community engagement and philanthropy across Greater Manchester.

##### John Armstrong Welch Memorial Garden

The John Armstrong Welch Memorial Garden was funded by the late Senior Police Officer's Family, who wish to perpetuate their relative's memory.

Spend has been completed on the John Armstrong Welch Project, Road Policing, USAFE, CAGGK, We Stand Together and the Recovery Fund in line with the restrictions.

#### 19. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Fixed asset investments	-	4,852,112	4,852,112
Current assets	70,684	406,131	476,815
Creditors due within one year	-	(8,100)	(8,100)
<b>Total</b>	<b>70,684</b>	<b>5,250,143</b>	<b>5,320,827</b>

**GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 March 2021

**19. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Fixed asset investments	-	3,417,825	3,417,825
Current assets	124,328	1,098,397	1,222,725
Creditors due within one year	-	(7,164)	(7,164)
<b>Total</b>	<b>124,328</b>	<b>4,509,058</b>	<b>4,633,386</b>

**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021 £</b>	<b>2020 £</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>687,441</b>	<b>(594,477)</b>
<b>Adjustments for:</b>		
Gains/(losses) on investments	<b>(964,110)</b>	587,950
Dividends, interests and rents from investments	<b>(114,265)</b>	(148,092)
Decrease/(increase) in debtors	<b>1,595</b>	(1,037)
Increase in creditors	<b>936</b>	120
<b>Net cash used in operating activities</b>	<b>(388,403)</b>	<b>(155,536)</b>

**21. Analysis of cash and cash equivalents**

	<b>2021 £</b>	<b>2020 £</b>
Cash in hand	<b>476,553</b>	522,291
Cash held in cash investment accounts	-	698,577
<b>Total cash and cash equivalents</b>	<b>476,553</b>	<b>1,220,868</b>

# GREATER MANCHESTER HIGH SHERIFF'S POLICE TRUST

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2021

### 22. Analysis of changes in net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	522,291	(45,738)	476,553
Liquid investments	698,577	(698,577)	-
	<u>1,220,868</u>	<u>(744,315)</u>	<u>476,553</u>

### 23. Related party transactions

The trustees hold a variety of roles in other organisations where they could influence policies and procedures. A number of these organisations (listed below) have been awarded grants during the year. Members of the grant award panel do not vote on the awarding of the grants to organisations in which they hold a role. As at 31 March 2021 no amounts were due to any of the organisations listed below (2020: £nil). All figures listed below related to the year ended 31 March 2021 unless otherwise stated:

#### COVID-19 Grants

African Caribbean Mental Health	£5,000
Caritas Cornerstone	£5,000
Fort Alice	£3,500
Greater Manchester Army Cadet Force	£5,000
Mustard Tree	£5,000
British Red Cross Greater Manchester	£5,000
Triple C	£5,000

#### Crime Reduction Awareness

Crimestoppers	£10,000 (2020: £10,000)
Emmaus Bolton	£1,000

