

**MANCHESTER ALLIANCE FOR COMMUNITY CARE**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2023**

Registered Charity No. 1145921  
Company Registration No. 07788593

# **MANCHESTER ALLIANCE FOR COMMUNITY CARE**

## **INDEX**

<b><u>PAGE NUMBER</u></b>	<b><u>CONTENTS</u></b>
<b>1 - 16</b>	<b>TRUSTEES ANNUAL REPORT</b>
<b>17 - 19</b>	<b>INDEPENDENT AUDITORS REPORT</b>
<b>20</b>	<b>STATEMENT OF FINANCIAL ACTIVITIES</b>
<b>21</b>	<b>STATEMENT OF FINANCIAL ACTIVITIES (PRIOR YEAR)</b>
<b>22</b>	<b>BALANCE SHEET</b>
<b>23</b>	<b>STATEMENT OF CASH FLOWS</b>
<b>24 - 33</b>	<b>NOTES TO THE ACCOUNTS</b>

## MANCHESTER ALLIANCE FOR COMMUNITY CARE

### ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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

#### Objectives and Activities

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

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

1. *Promoting the third sector by:*
  - a. *building the capacity of third sector organisations and providing them with the necessary support, information and services to enable them to pursue or contribute to any charitable purpose;*
  - b. *promoting volunteering within the sector;*
  - c. *organising and facilitating co-operation and partnership working between third sector, statutory and other relevant bodies.*
2. *The promotion of good health of the local community.*
3. *The promotion of equality and diversity for the public benefit by:*
  - a. *advancing education and raising awareness in equality and diversity;*
  - b. *promoting activities to foster understanding between people from diverse backgrounds;*
  - c. *conducting or commissioning research on equality and diversity issues and publishing the results to the public;*
  - d. *cultivating a sentiment in favour of equality and diversity.*

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

In order to achieve these charitable objectives, Macc developed a model (based on NCVO's Value of Infrastructure programme) to show the range of services and activities which we now deliver. This model has been in place since 2011 when Macc formally took on the role of lead voluntary sector infrastructure agency in Manchester and the range of functions has developed further in the intervening years. This is a significant part of the context for the organisation: despite Macc itself having been established in the 1980s, the current incarnation of Macc is still relatively young compared to equivalent organisations in other major cities. Macc's approach is to ensure that all of these functions are delivered by an organisation with a strong track record and high profile within Manchester: the activities, projects and services reflected in these accounts.

#### How our activities deliver public benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year. The charity furthers its charitable purposes for the public benefit through the following: Macc's activities benefit voluntary sector organisations, individuals and the interaction between the statutory sector and the voluntary and community sector in Manchester and its environs. The Trustees have considered Public Benefit in accordance with the guidance issued by the Charity Commission and have concluded:

1. That the aims of the organisation continue to be charitable.

## MANCHESTER ALLIANCE FOR COMMUNITY CARE

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

### Achievements and Performance

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

Activities in this period were marked by a transition from responding to the Covid19 pandemic into the ever-increasing cost of living pressures on the work of the local VCSE sector.

### Information and Communications

Macc has a wide range of well-established communications methods:

- Manchester Community Central website contains a wide range of resources including:
  - a directory of local groups
  - factsheets and policy templates
  - briefings
  - blogs
  - details of training and events
  - job and volunteer opportunities
  - online Funding Portal
  - online applications for Macc grants
  - case studies, community stories
  - open data releases from Macc's work
- The website received over 1million visitors during this period.
- Social media: YouTube, Facebook, Twitter and Instagram
- Regular ebulletins: Weekly bulletin, Funding Bulletin (monthly), Training Bulletin (monthly), Policy News (fortnightly), Leaders Updates (occasional), Newsflash Bulletins (occasional)

### Development and Support

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

## MANCHESTER ALLIANCE FOR COMMUNITY CARE

- Funding of course remains the highest priority for many groups, as reflected in being the most-requested type of support from Macc. This is seen through direct requests for support, referrals, and the Friday drop-in sessions introduced during 2021 which have continued this year.
- Governance is always in the top 5 types of requested support, many involving new or starter organisations and those looking to formalise their group structure. Macc continues to provide essential support to organisations looking to set up, explore legal structures and develop a governing document.
- Macc has a focus on supporting the sector in North Manchester, working with partners on "North Manchester Together". Macc supports the steering group meetings and is continuing to facilitate, promote and host the now established North Manchester National Lottery Community Fund virtual support drop-ins.
- Community Storytelling - Macc supports people and community groups to have a voice through training in the use of written content, audio, video or photography and social media. The programme works well for a range of Macc's activities: it can be used by VCSE organisations to raise their profile, showcasing their work and highlighting their impact or for local people to say what they think about where they live and tell their personal story – it is also a way to build confidence and pride, meet new people and gain new skills. With the increased range of tech now available to many people and increased familiarity with video and podcasts, Macc's work now focuses on running training on storytelling technique rather than technical support.
- VCSE Premises - Macc hosts a collaboration space for VCSE organisations to explore opportunities to share premises. We also began work to redevelop the city's Community Hubs Network – a space for VCSE-led community centres. There have been various iterations of this over the years but none have taken root so Macc is supporting with thinking up new approaches.
- VCSE Workforce - Due to delays with payment and contracting, the programme which Macc successfully led on behalf of 10GM to establish a programme of support around the VCSE sector's workforce only commenced late in 2022. In the interim, Macc worked with GM partners to conduct a survey of the VCSE sector to identify key workforce challenges.

### Grants Programmes

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

- Hate Crime Awareness Grants (funded by Manchester City Council) – grants for VCSE activities to raise awareness of hate crime.
- Spirit of Manchester Fund (funded by donations) – mini-grants for local VCSE organisations.
- Volunteers' Expenses Fund (funded by the Eric Wright Charitable Trust [EWCT]) – small grants for local VCSE organisations to support volunteer expenses.
- Cost of Living Fund (funded by the Eric Wright Charitable Trust [EWCT]) – grants for medium sized VCSE organisations across Greater Manchester to assist in keeping organisations sustainable in the face of increased cost and demand pressures.
- Migrant Destitution Fund GM (funded by public donations and some small grants) – hardship awards to destitute migrants with no recourse to public funds.
- Real Change Manchester (funded by donations) – hardship awards to people facing homelessness.
- Household Support Fund (national government / Manchester City Council) – Macc administered several rounds of hardship payments to households.
- CHEM Cost of Living Grants (Manchester City Council) – a similar programme to Household Support Fund but focused on people identified by the Manchester Public Health team as facing the greatest health inequalities.

### Policy and Influence Team

This team leads on building a connected and influential VCSE voice on a range of policy priorities across the city. Work includes:

- Manchester VCSE Leaders – Macc hosts a semi-regular forum for leaders in local VCSE organisations. This is a space for peer support, exploration of common issues and information sharing.

## MANCHESTER ALLIANCE FOR COMMUNITY CARE

- **Community Explorers** - Macc hosts monthly meetings in North, Central and South Manchester. They aim to bring together anyone with an interest in health and wellbeing from across the VCSE sector with colleagues in the public sector, to influence, connect, share knowledge and build relationships.
- **Voluntary Sector Assembly** - Macc convenes larger events on key topics facing the local VCSE sector.
- **VCSE representation** - Macc supports local VCSE leaders acting as sector representatives in a range of structures including the Our Manchester Forum, Our Manchester Investment Board, Health and Wellbeing Board, Community Safety Partnership and others.
- **P&I "Shorts"** - This short policy email bulletin continues to be distributed on a fortnightly basis to ensure that VCSE colleagues are aware of the latest policy news that affects the sector, such as updates from local Council committees. It also contains short 'Just one thing' interviews with sector leaders and reports we have seen that we want to share.

### Collaboration Team

This new team leads on building practical collaborations - between VCSE organisations and in creating cross-sector partnerships with public and private sector colleagues. During this period, we engaged in a series of discussions with Manchester Housing Provider Partnership about building greater collaboration with local VCSE organisations, though it was noticeable that all partners were struggling with capacity to take actions forward. A significant focus in the team is on developing private sector collaboration - also linked to an expansion of Macc's membership model - with a new post of Business Partnerships Lead joining the team towards the end of the period.

Our public policy priorities and collaboration themes during this period included:

- **Children and Families**
  - Working with the Early Help team on a Voluntary Sector Assembly event to rebuild the sector's connection to Council teams working on early intervention and prevention.
  - Establishing a VCSE workstream for the new Family Hubs. Supporting VCSE leaders to collaborate with the Council team leading on this and advising on processes such as representation and grants for VCSE organisations.
- **Climate Action**

We are increasingly focusing on developing climate action as a running theme throughout our work - in parallel with equality, diversity and inclusion. Building on work done with Manchester Climate Change Agency prior to the pandemic, we began work on developing Macc's approach around climate action.

  - Establishing a staff working group to build an action plan on the same model (personal/internal/external) as our Anti-Racism work.
  - Continuing to encourage funders to include in their requirements / due diligence process that all VCSE organisations have a statement or plan around climate action (and EDI).
- **Cost of Living Crisis**

Macc's work to respond to the Cost of Living Crisis has focused, as we did during the pandemic, on strengthening and amplifying the work done by local VCSE organisations to meet the challenge of increased demand as well as rising costs. Activities included:

  - **Website** - a special section on our website with dedicated funding news, information about hardship funds, data and insights, campaigns and case studies and further reading.  
<https://manchestercommunitycentral.org/cost-living-crisis>
  - **VCSE sector discussion spaces** - we have held a range of events for Manchester's VCSE and public sectors discuss how the crisis has developed and how the residents of Manchester are now being affected. Local groups such as Cheetham Hill Advice Centre, Know Africa and colleagues from Manchester City Council's Cost of Living Helpline shared their experiences on supporting people. We also held practical support events such as how organisations can talk to service users about

## MANCHESTER ALLIANCE FOR COMMUNITY CARE

- utility debt when it isn't their main focus of work. The aim was for attendees to be able to provide some initial advice and subsequently signpost people to the right service if required.
- o Grant programmes – Macc has also issued a range of grants related to this theme (see 'Grants' above).
- o Discussions with funders and commissioners locally and at GM level - Macc's Chief Executive is one of the VCSE sector representatives on this group which is convened by GMCA and brings together local authorities, NHS and VCSE sector colleagues to collaborate, support, challenge and share insights on the response to the cost of living crisis across GM. This is informed by local discussions such as our cost of living summits, shared intelligence between the Local Infrastructure Organisations across GM and feedback from the GM VCSE Leadership Group.
- o Capturing stories, data and case studies – Cost of Living Response work was the theme for our Spirit of Manchester Stories programme, sharing stories of work done by local groups to provide support. These have then been used as case studies in discussions with decision makers and commissioners.
- o Supporting the Council's digital inclusion team to create a process to distribute 100 laptops to local community groups in support of cost of living response work.
- **Crime and Disorder**
  - o Supporting the Manchester Peace Alliance as part of a programme funded by the GM Violence Reduction Unit via our 10GM partnership. Macc hosts a part time facilitator post.
  - o Supporting sector representation on the city's Community Safety Partnership.
- **Emergency Response / Resilience Planning**
  - o Macc began work with Manchester City Council colleagues to establish a plan and protocols for activation of a VCSE sector support offer in the event of a major incident being declared. This is a three-year plan which seeks to learn from the approach in place in Salford.
  - o Macc is supporting the development of a GM wide approach to emergency response planning with the VCSE sector and led on submission of a proposal to the National Lottery Community Fund to provide capacity in all the VCSE Local Infrastructure Organisations in Greater Manchester to develop plans, increase knowledge and awareness and build collaborative agreements with key agencies.
- **Equality, Diversity and Inclusion**

This is a running theme throughout our work – both outward facing and in thinking about our own development as an organisation. Below are some examples of actions during this period:

  - o Building on work done in 2020 and 2021 in response to the Black Lives Matter campaign, Macc's Anti-Racism Strategy is now embedded into our new organisation strategy for 2022-2025. The strategy is based in three domains: personal, internal (operations within Macc) and external (our voice and leadership). Activities under this include efforts to recruit more inclusively to our paid and trustee roles, regular learn and share spaces in staff meetings, work to develop more inclusive equalities monitoring standards and prioritisation of work with communities which experience racial inequalities.
  - o We continued to support CAHN with delivery of the Global Majority Fund grants programme including a number of targeted support sessions for organisations whose grants were coming to an end.
  - o Our plans around workforce include a focus on better understanding of how inclusive the VCSE sector is as an employer – and whether it is reflective of the communities we serve. It also includes support for new and emerging leaders.
  - o Continuing to encourage funders to include in their requirements / due diligence process that all VCSE organisations have a statement or plan around EDI (and climate action).
  - o At the 2022 Spirit of Manchester Awards, the tables were named after notable Mancunians of African and Caribbean heritage – we identified a list of names and then shared these out among the

## MANCHESTER ALLIANCE FOR COMMUNITY CARE

team so everyone had to do a little bit of research and write a short biography which will be displayed on the table. We invited as many of the named individuals as we could to attend the Awards – and several were indeed present. This received very positive feedback from a number of people who were at the event.

- **Funding and Commissioning**

Good quality funding and commissioning processes are essential in supporting the VCSE sector. Macc has a long history of working in this space. Recent activities include:

- Working with local funding bodies in Manchester Funding Partnership
- Supporting VCSE sector engagement with the city council's Better Outcomes, Better Lives commissioning redesign.
- Highlighting examples of good practice and challenging poor processes (e.g. use of The Chest procurement portal to provide grants to community organisations!).

- **Health and Wellbeing**

- Health and Social Care - Our Health and Wellbeing VCSE Leaders Group has been working through a series of meetings with key leaders in the local health organisations in anticipation of the next reorganisation of local NHS structures.
- Macc hosted a NHS Graduate Placement who conducted a range of interviews with partners to identify priorities for joint work and produced a report with recommendations.
- Macc has supported recruitment of a new VCSE Representative role on the Manchester Partnership Board.
- Working with 4CT to restart a delayed programme of activities to engage the VCSE sector in the redevelopment of North Manchester General Hospital.
- Concluding a programme of activities to support VCSE engagement in the MCRactive Local Pilot to support uptake of physical activity ("active lives") in local communities. This initiative was planned in 2019 but was massively disrupted by the pandemic as well as some staffing difficulties and it was agreed to draw a line under the work and reconsider the approach once the funded activities have been concluded.

- **Homelessness**

- Macc now hosts a worker to support the Manchester Homelessness Partnership. Activities during this period included:
  - Establishing regular communications between working groups within the partnership.
  - Leading a review of partnership governance and structures.
  - Improved external communications and social media presence.
  - Ongoing collaborative discussions between VCSE partners and public services.
- Macc also engages with the Greater Manchester Homelessness Action Network to connect work at GM level including the Mayor's "A Bed Every Night" Initiative.
- Continuing to administer the Real Change Manchester hardship grants.

- **Inclusive Economy**

- Acting as VCSE lead for Manchester on Real Living Wage: championing those VCSE organisations which pay the Real Living Wage, produce content as part the annual Living Wage Week campaign, encouraging funders to adopt Living Wage standards and support VCSE organisations to pay the Real Living Wage.
- Developing a new Manchester Social Economy Alliance bringing together organisations and individuals to develop more social enterprises and social-purpose businesses in the city.
- Greater Manchester Social Value Network has over 400 members from all sectors across Greater Manchester working to promote and incorporate social value principles across Greater Manchester. Macc hosts the cross-sector steering group, which aims to influence stakeholders, policy and



## MANCHESTER ALLIANCE FOR COMMUNITY CARE

strategy at the GM level by collecting information, supporting organisations to deliver social value and aims to influence behaviour of a range of individuals and organisations with a stake in social value.

- **Mental Health**

- Supporting VCSE leaders' involvement in the Living Well programme to transform community based mental health services. This has included assisting with production of a VCSE Theory of Change, developing an expression of interest process and 'VCSE prototype' role descriptions.
- Advising on models for the development of a VCSE Mental Health Alliance.

- **Sanctuary Seekers**

In August 2021, Macc rapidly pulled together a coalition of VCSE organisations across Greater Manchester to develop a response to people arriving in the area from Afghanistan. A key step was to put in place a VCSE liaison organisation for each of the hotels in which individuals and families were being housed. This enabled a rapid response by the VCSE sector while public authorities put longer term measures in place. Macc produced a report on the first four months of this work which led to the Council formally commissioning the hotel liaison and co-ordination function from a local VCSE organisation. This work continued and was built on with a focus on developing support for people arriving from Ukraine starting in February 2022. During the period, it was agreed that the work should focus on all those seeking sanctuary in Greater Manchester – and not only focus on the two 'special case scenarios' relating to Afghanistan and Ukraine. Activities included:

- GM Community Response Fund: Ukraine Crisis – a fundraising appeal to generate funds. These were distributed equally between a hardship fund for individuals/families (delivered by Europa) and small grants for a number of VCSE organisations involved in providing practical support.
- Macc staff produced a report on the role of the VCSE sector in the Afghan "bridging hotels" including interviews with hotel residents sharing their stories and the impact which the support from VCSE organisations has had on them.
- Macc successfully bid to a grants programme administered by NAVCA to increase support around the Ukraine response. This enabled us to distribute additional small grants for activities and to commission a piece of work to record the voices of people who had arrived in Greater Manchester from Ukraine and their insights into the support from public bodies and VCSE organisations.
- Hosting fortnightly collaboration meetings for VCSE organisations.
- Sharing information and resources with organisations: we compile a regular update of support resources for those involved – these are then cascaded to local partners as appropriate.
- Adding a GM voice to national campaigns around refugees and asylum seekers, particularly around challenging the demonising rhetoric and harsh legislation being pushed by Government.
- Continuing to administer the Migrant Destitution Fund GM hardship grants.

### **Greater Manchester Older People's Network**

Macc has a range of funds to support this network. GMOPN seeks to ensure older people have a voice in the development of Greater Manchester as devolution progresses. The Network continued to remain active during the Covid19 pandemic, holding online events and discussion groups and maintaining campaigns such as positive images of ageing. During this period the focus was on finding new funding sources to support the network's core activities. Macc successfully bid to the National Lottery Community Fund for 3 years' funding to develop the Network's membership and longer-term sustainability.

Macc also hosts the GM Older People's Equality Panel – one of a range of bodies to advise the GM Combined Authority and the Mayor's Office on equalities issues.

Toward the end of the period, we launched a new GM Older People's Mental Health Network. Macc was approached by NHS commissioners in Greater Manchester to develop a vehicle for older people to have a

## MANCHESTER ALLIANCE FOR COMMUNITY CARE

greater voice in the field of mental health. The Network formally launched with an event at St Thomas Centre on 2<sup>nd</sup> March. It was a genuinely inclusive and powerful space where people shared their experiences of mental health, the support services they had used and the things which made a real difference.

### Volunteer Centre Manchester

This officially launched in January 2012 and is accredited by the national Volunteer Centre Quality Accreditation standard – which we successfully regained during 2022. The Centre provides support to local people wishing to explore volunteering and to identify and apply for relevant opportunities, advises local groups on good practice in developing volunteer roles and acts as a champion of volunteering in the city. Other activities include:

- A monthly Volunteer Centre Manchester Training and Events digest (a monthly bulletin).
- A monthly digest of Volunteering Opportunities.
- Social media including Facebook, Twitter and Instagram.
- Hosting the city's Volunteer Co-ordinators Forum to encourage peer support and deliver a range of training events including a new Managing Volunteers training course – delivered in a webinar format, and to complement other topics that are delivered in volunteer management (Recruit and Retain Volunteers and Volunteer Rights and Responsibilities – formerly Volunteers and the Law).
- Reward and Recognition programme which enables local groups to track the contribution made by their volunteers and request a certificate (signed by the Lord Mayor) to be presented to them during Volunteers Week.
- Further delivery a programme of support to Museum Development UK – a recommission after the previous programme.
- Supporting businesses to explore Employer Supported Volunteering, donating to local organisations and engaging with our Spirit of Manchester programme.
- Supporting several pieces of work from Manchester City Council where volunteering is a feature or component:
  - Manchester Digital Support Volunteers – providing information, advice and guidance in the operational sense e.g. reimbursing expenses.
  - Get Ready to Volunteer courses.
  - Over 50's Employment Support Group – including the attendance at a CV workshop.
- Supporting the development of a Greater Manchester Volunteering Strategy.
- Contributing to the Vision for Volunteering for England – that offers new ways to define volunteering as well as aspirations in key themes ranging from experimentation and power to equity and inclusion.

### Spirit of Manchester

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

- For the first time since the pandemic, our Spirit of Manchester Awards were back to being a live event, held at Whitworth Hall. The 10<sup>th</sup> Awards were also streamed live on Macc's YouTube channel. We were helped by the University of Manchester Events and AV teams to put on a great hybrid event. The virtual event had an audience of 1,549 views and we had around 200 people in the room. Ben from Media Cubs (one of the Award category supporters) interviewed the winners and the Lord Mayor about the event. As usual the Chief Executive of Macc hosted the event but unfortunately tested positive for COVID19 the night before the event and steps were put in place to enable him to host remotely. The

## MANCHESTER ALLIANCE FOR COMMUNITY CARE

Lord Mayor of Manchester, Cllr Donna Ludford, presented the shortlisted certificates and the Awards to the winners.

- Our Spirit of Manchester Story programme, capturing examples of great social action by local VCSE organisations, focused on the response to the Cost-of-Living Crisis – and were also used as case studies to be shared with public bodies across Greater Manchester as examples of how the VCSE sector can help reach communities hit hardest by the crisis.
- Spirit of Manchester Fund provides mini grants to local voluntary and community groups, social enterprises charities to help deliver projects, events, or community activities.

### Infrastructure Development

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

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

10GM is now constituted as a legal entity jointly owned by the partners with the Chief Executives as the Directors of the company. Since 2021, there has been considerable growth in the staff team employed by 10GM Ltd and a decision was therefore taken to appoint of Chief Operating Officer from April 2022. The 10GM Directors and the Chief Operating Officer meet every Friday morning to oversee delivery and development.

The development of 10GM has significantly increased Macc's ability to work collaboratively at a Greater Manchester level (with the Combined Authority, GM NHS structures and the Mayor's Office). It also enables a pipeline of GM-wide projects: funding is now flowing through 10GM Ltd into the partner organisations (and other Local Infrastructure Organisations) to deliver programmes in all 10 Greater Manchester localities.

### Financial Review

Income for the year was £1,770,101 and expenditure was £1,595,970 giving a net surplus for the year of £174,131. At the year end the total funds of the charity were £946,389 of which restricted funds were £702,705 and unrestricted reserves were £243,684.

### Principal Funding Sources 2022-2023

- **Manchester City Council – Infrastructure Contract (2019-present):** A contract won by competitive tender to provide a range of support services for the local voluntary, community and social enterprise sector: capacity building, the Volunteer Centre, representation of the sector and building relationships with the public and private sectors. This contract, which had been in place since 2013, was the subject of a codesign process in early 2019 and was subsequently re-tendered in summer 2019. For the first time, this was merged with some aspects of Macc's historic funding from the local NHS – though with the mental health component removed. Macc was the successful bidder.
- **Manchester Homelessness Partnership** – A grant to host a worker to support the running of Manchester Homelessness Partnership.
- **GM Older People's Mental Health Network** – A grant to support development of a mental health focus in GM Older People's Network – funded by GM Health and Social Care Partnership but routed through NHS Salford.
- **Violence Reduction Alliance (via 10GM)** – Funding from GM Violence Reduction Unit for a facilitator to support partnership between local VCSE organisations.
- **UK Shared Prosperity Fund (via 10GM)** – Manchester allocation of E11 strand of UKSPF which is to support the development of locality VCSE infrastructure.

## **MANCHESTER ALLIANCE FOR COMMUNITY CARE**

### **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. The matter is a regular subject of discussion by the Board and the current view is that the present policy is sufficient for Macc's reserves.

### **Reserves Policy**

The balance held in unrestricted reserves at 31st March 2023 was £243,684 of which £243,242 are free reserves, after allowing for funds tied up in tangible fixed assets.

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

The Board annually reviews the figure required in reserves to meet the organisation's financial liabilities with regard to payment for staff sickness (some long-standing staff have a substantial contractual entitlement) and should the organisation have to close, staff salaries and redundancy payments, lease penalty payments and other miscellaneous costs such as advertising the closure of services over a period of approximately 4 months. The reserves currently stand at £243,684.

### **Risk Management**

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

These form the critical success factors for Macc which are:

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

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

### **Statement of Going Concern**

There are no material uncertainties that may cast significant doubt about the charity's ability to continue as a going concern. With our most significant contract now secured until at least March 2024, a significant proportion of our main activities are resourced for the foreseeable future. All charitable organisations are subject to fluctuations in funding, but these do not constitute a material uncertainty since the organisation

## MANCHESTER ALLIANCE FOR COMMUNITY CARE

is not reliant on a single source of income. Macc has strategies and plans in place to anticipate and/or such fluctuations as outlined elsewhere in this report.

### Plans for Future Periods

This period saw intensive work on a transformation plan to consolidate the learning and achievements from the Covid19 response period and ensure Macc is able to support the VCSE sector and local communities through the challenges of the economic downturn. This involved considerable work by all staff and trustees but especially the Management Team, with the support of a temporary post of Transformation Manager brought in specifically to lead the work which had been on hold since 2019 due to the pandemic.

As a result, Macc now has in place:

1. **Macc Strategy** – a new 3-year strategy (with action plans and impact measures) for our work comprising:
  - a. **Macc Improvement Strategy** – how we support and strengthen Macc's practice, income and leadership.
  - b. **Active Communities Strategy** – how we support and enable people to be active in their communities
  - c. **VCSE Sector Strategy** – how we support and strengthen the local VCSE sector.
2. **Team Structure** – a revised team structure to reflect strategic priorities around membership support, collaboration and that managers have capacity to provide support and development for staff. Following an intensive programme of recruitment and role reviews, this structure is now fully in place to enable Macc to deliver its strategy.
3. **Support and Accountability Policy** – improved support, supervision, personal development and impact reporting by individual Macc staff.
4. **Hybrid Working** – a new policy retaining the benefits in terms of reach, flexibility and cost savings from using remote working while ensuring the team builds collaboration and our support services are delivered in line with the preferences and needs of our members.
5. **Impact Framework** – a comprehensive dashboard of qualitative and quantitative measures to measure the impact of Macc's work, provide accountability to our Trustees, Members and Partners, to monitor progress against our strategy, ensure quality, meet funder requirements, and assess trends.

Two theme-specific strategies were also added to this plan during 2022: A Macc Anti-Racism Strategy and a Macc Climate Action Strategy. These were developed and are being delivered by working groups comprising staff and trustees and both follow the same model:

- **Increasing personal knowledge** – supporting all our staff, volunteers and trustees to develop their own knowledge and understanding of the theme.
- **Making internal changes** – operational changes to ensure Macc is maximising its impact not only in what we do but also in how our organisation works.
- **External leadership** – Macc's work in telling the story of how we're working towards change, supporting and challenging other partners to develop their own approach.

### Structure, Governance and Management

#### Governing Document

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

## **MANCHESTER ALLIANCE FOR COMMUNITY CARE**

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

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

### **Recruitment and Appointment of the Board of Trustees**

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

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

### **Induction and Training of Trustees**

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

### **Related Parties and co-operation with other organisations**

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

### **Organisation and Management Structure**

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

1. **Board of Trustees / Company Directors:** The Board of Trustees acts as both the Charity Trustee Board and the Board of Directors. It has ultimate responsibility for Macc and oversees its strategic direction. In addition, it approves an annual budget for the Management Team to work to. The Board has established a formal Scheme of Delegation which sets out the matters it reserves to itself (e.g. approval of expenditure significantly outside the budget, the appointment of the Chief Executive) and the delegated decision making authority of the Chief Executive and Managers. During the year it monitors performance and reviews the management accounts. Board meetings are attended by the Chief Executive, Deputy Chief Executive and the Finance Manager. Other staff are asked to present on their projects or teams from time to time.
2. **Management Team Meeting:** The Chief Executive, Deputy Chief Executive and the Finance Manager hold a weekly meeting with managers of delivery teams. They implement the strategy decided by the Board, develop the services provided by Macc and oversee the day to day running of the organisation.
3. **Leadership Meeting:** An extended monthly Management Team meeting which looks at: monthly Management Accounts, tracks progress in delivery of the Macc Strategy and is a space for management to look at wider / longer-term issues than day to day delivery. It is also important as a space for building

## MANCHESTER ALLIANCE FOR COMMUNITY CARE

managers' cross-cutting understanding of the whole organisation and avoiding siloed approaches to management.

4. **Staff Meeting:** This is the major link with the Chief Executive and senior managers for all staff. As well as facilitating team working, Board and management decisions are reported, informal consultation is undertaken and ideas for future strategy and delivery are incubated.
5. **Team and Workgroup Meetings:** Delivery teams and working groups (e.g. communications and marketing) meet to develop services and take forward cross-organisation issues.
6. **"Sitrep":** a fortnightly space for each team to share any insights, observations and concerns arising from Macc's work which require a tactical or operational response (e.g. concerns about a particular organisation, feedback from funding bodies, etc.). This ensures Macc is responsive and also provides a check that our strategic priorities remain relevant to the city.

### Statement of the Organisation's Policies

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

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

### Grants Policy

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

### Volunteer Policy

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

### Affiliations

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

### Reference and Administrative Information

Manchester Alliance for Community Care is a charitable company limited by guarantee. Having started in 1981 as a programme within Manchester CVS (now defunct), it became independent and was originally registered as a society for the benefit of the community under the Industrial and Provident Societies Act 1965-1978 on 7<sup>th</sup> February 1994.

### MANCHESTER ALLIANCE FOR COMMUNITY CARE

As a result of changes brought about under the Charities Act 2006, the Board of Trustees took the decision to convert the organisation to a Company Limited by Guarantee. The company registration took place on 27<sup>th</sup> September 2011 and charity registration was completed on 15<sup>th</sup> February 2012.

Company Registration Number 07788593 (Incorporated 27/09/2011)  
Charity Registration Number 1145921 (Registered 15/02/2012)

**Registered Office**  
Swan Buildings  
20 Swan Street  
Manchester  
M4 5JW

#### Directors

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

Rodger Cairns	Chair	
Charles Kwaku-Odoi	Treasurer	
Julian Skyrme		
Tim Naor Hilton		(resigned April 2022)
Isolda Taylor		(resigned April 2022)
Janet Finucane	Deputy Chair	
Dr Tracey Vell, MBE		(resigned March 2023)
Edward Dylan Cox		(resigned April 2022)
Samina Arfan		
Daniel Taylor		(appointed July 2022)

**Chief Executive & Company Secretary**  
Michael Wild

#### Principal Staff

Martin Preston	Deputy Chief Executive
Angela Hampson	Finance and Facilities Manager
Cheryl McAlister	Membership Manager
Sarah Whitelegg	Capacity Building Manager
Millie Brown	Collaboration Manager
Lauren Rosegreen	Policy and Influence Manager
Liz Jones	GM Older People's Network Manager
Jack Puller	Volunteering and Active Communities Manager

#### Key Management Personnel Remuneration Policy

The principles of our salary structure are consistent across the organisation – including senior staff – and are stated in the Remuneration Policy set by the Board of Trustees:

- Fairness: the same benefits, including pensions and terms and conditions, apply to the Chief Executive and all other staff.

- Differentiation: based on the level of responsibility within the organisation including:

- Benchmarking: comparisons with similar roles within VCSE sector organisations of similar size in Greater Manchester.

- Equity: Macc will seek to ensure that salary levels are maintained at the rates at which the post would be advertised.



**MANCHESTER ALLIANCE FOR COMMUNITY CARE**

- **Retention:** trying to retain staff for the long-term, developing them and benefiting from their growing knowledge and profile in the local sector.
- **Affordability:** Trustees are obliged to be mindful of Macc's financial position in the short and longer term.

**Auditors**

Wyatt Morris Golland Limited  
200 Drake Street  
Rochdale  
OL16 1PJ

**Independent Examiners**

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

**Bankers**

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

**Charity Bank**

194 High Street  
Tonbridge  
Kent  
TN9 1BE

**CAF (Charities Aid Foundation) Bank**

25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

**MANCHESTER ALLIANCE FOR COMMUNITY CARE****Trustees' Responsibilities in Relation to the Financial Statements**

The Trustees (who are Directors of Manchester Alliance for Community Care for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Company and of the income resources and application of resources including the income and expenditure of the Charitable Company for that period. In preparing those financial statements, the Trustees are required to

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the Charitable Company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees

SIGNED: 

NAME:

CHARLES KWAME-ODOI

POSITION:

TRUSTEE

DATE:

18/09/2023

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

### **Opinion**

We have audited the financial statements of Manchester Alliance for Community Care (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

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

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006 and

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC.

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

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

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

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

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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



Date: 18 September 2023

MANCHESTER ALLIANCE FOR COMMUNITY CARE

20

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st March 2023	Total Funds Year Ended 31st March 2022
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(4)	16,623	74,111	89,634	62,903
Charitable Activities	(5)	10,600	1,526,611	1,537,111	1,811,717
Other Trading Activities	(8)	88,933	44,614	141,547	79,697
Investment Income		1,809	-	1,809	348
Other Income		-	-	-	338
<b>Total</b>		<b>124,785</b>	<b>1,645,338</b>	<b>1,770,101</b>	<b>1,844,899</b>
<b>Expenditure on:</b>					
Raising Funds	(7)	13,328	6,250	19,578	7,784
Charitable Activities	(7)	251,571	1,308,588	1,558,159	1,558,477
Other	(7)	19,233	-	19,233	18,183
<b>Total</b>		<b>284,132</b>	<b>1,311,838</b>	<b>1,585,970</b>	<b>1,580,444</b>
<b>Net (expenditure)/income</b>		<b>(159,387)</b>	<b>333,498</b>	<b>174,131</b>	<b>64,485</b>
<b>Transfers between funds</b>	(15)	<b>(13,827)</b>	<b>13,827</b>		
<b>Net movement in funds</b>		<b>(172,994)</b>	<b>347,128</b>	<b>174,131</b>	<b>64,485</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	418,678	355,580	772,258	707,779
Total funds carried forward	(15)	243,884	702,705	946,389	772,258

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

The notes on pages 24 to 33 form part of these accounts.

MANCHESTER ALLIANCE FOR COMMUNITY CARE

21

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

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2022 £
<b>Income from:</b>				
Donations and legacies	(4)	4,085	48,818	52,903
Charitable Activities	(5)	495,854	1,018,083	1,511,717
Other Trading Activities	(6)	50,811	28,888	79,597
Investment Income		348	-	348
Other Income		338	-	338
<b>Total</b>		<b>551,332</b>	<b>1,093,667</b>	<b>1,644,889</b>
<b>Expenditure on:</b>				
Raising Funds	(7)	2,105	5,679	7,784
Charitable Activities	(7)	655,207	901,270	1,556,477
Other	(7)	18,153	-	18,153
<b>Total</b>		<b>673,465</b>	<b>906,949</b>	<b>1,580,414</b>
<b>Net (expenditure)</b>		<b>(122,133)</b>	<b>186,618</b>	<b>64,485</b>
<b>Transfers between funds</b>	(15)	<b>(103,675)</b>	<b>103,675</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(225,708)</b>	<b>290,193</b>	<b>64,485</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	(15)	642,386	65,387	707,773
Total funds carried forward	(15)	416,678	385,680	772,258

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

The notes on pages 24 to 33 form part of these accounts.

MANCHESTER ALLIANCE FOR COMMUNITY CARE

22

**BALANCE SHEET AS AT 31 MARCH 2023**

Company registration number 07788583

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<b>Fixed assets:</b>					
Tangible assets	(11)	442	2,827	3,369	1,852
<b>Total fixed assets</b>		<b>442</b>	<b>2,827</b>	<b>3,369</b>	<b>1,852</b>
<b>Current assets:</b>					
Debtors	(12)	26,441	188,600	212,941	116,489
Cash at Bank & In Hand		317,547	523,874	841,421	730,214
<b>Total current assets</b>		<b>343,988</b>	<b>710,374</b>	<b>1,054,362</b>	<b>846,703</b>
<b>Liabilities:</b>					
Creditors: Amounts falling due within one year	(13)	100,746	10,688	111,342	76,397
<b>Net current assets or liabilities</b>		<b>243,242</b>	<b>699,778</b>	<b>943,020</b>	<b>770,306</b>
<b>Total assets less current liabilities</b>		<b>243,684</b>	<b>702,705</b>	<b>946,389</b>	<b>772,258</b>
<b>Total net assets or liabilities</b>		<b>243,684</b>	<b>702,705</b>	<b>946,389</b>	<b>772,258</b>
<b>The funds of the charity:</b>					
Restricted income funds	(15)	-	702,705	702,705	356,580
Unrestricted income funds	(15)	243,684	-	243,684	416,678
<b>Total charity funds</b>		<b>243,684</b>	<b>702,705</b>	<b>946,389</b>	<b>772,258</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not deposited notice, pursuant to Section 478 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

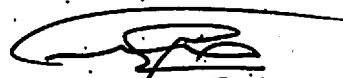
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 388 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

Approved by the trustees on

18/09/2023

Trustee



The notes on pages 24 to 33 form part of these accounts.



MANCHESTER ALLIANCE FOR COMMUNITY CARE

23

Statement of Cash Flows for the year ending 31st March 2023

	Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	174,131	64,485
Add back depreciation	1,824	2,788
Deduct investment income	(1,808)	(348)
(Increase)/decrease in debtors	(98,452)	(67,314)
(Decrease)/increase in creditors	34,845	(453,760)
Net cash used in operating activities	112,739	(454,137)
Cash flows from investment activities:		
Interest	1,808	348
Purchase of fixed assets	(3,341)	(839)
Net cash provided by investing activities	(1,532)	(283)
(Decrease) in cash and cash equivalents during the year	111,207	(454,430)
Cash and cash equivalents brought forward	730,214	1,184,644
Cash and cash equivalents carried forward	841,421	730,214

The notes on pages 24 to 33 form part of these accounts.

Notes to the accounts

**1. Accounting policies**

**(a) Basis of preparation and assessment of going concern**

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

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

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

**(b) Funds structure**

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

There are 21 restricted funds.

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

**(c) Income recognition**

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

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

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

**(d) Expenditure Recognition**

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

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

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading irrecoverable VAT.

**(f) Allocation of support and governance costs**

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

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

**(g) Costs of raising funds**

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

**(h) Charitable Activities**

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

## Notes to the accounts

**(i) Tangible fixed assets and depreciation**

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

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

**(j) Realised gains and losses**

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

**(k) Pensions**

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

**(l) Debtors**

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

**(m) Creditors and provisions**

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

**(n) Significant Judgements and Estimates**

In the process of applying the entity's accounting policies, management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid for the trustees in the year totalled £nil (2022: £nil).

**3. Net incoming resources is stated after charging:**

	Year Ended 31st March 2023	Year Ended 31st March 2022
Depreciation	£ 1,824	£ 2,788
Audit Fees	5,100	4,700
Accountancy Support	2,687	273
Accountancy/Independent Examination Fees	2,860	1,300

**4. Donations and Legacies**

	Unrestricted Year Ended 31st March 2023	Restricted Year Ended 31st March 2023	Total Funds Year Ended 31st March 2023	Total Funds Year Ended 31st March 2022
Donations	£ 11,435	£ -	£ 11,435	£ 7,765
Donations (Migrant Destitution Fund)	-	50,442	50,442	39,177
Donations (Real Change Manchester)	4,085	23,669	27,767	5,881
	<u>15,520</u>	<u>74,111</u>	<u>89,634</u>	<u>52,803</u>

**Previous reporting period**

	Unrestricted Year Ended 31st March 2022	Restricted Year Ended 31st March 2022	Total Funds Year Ended 31st March 2022
Donations	£ 4,085	£ 3,680	£ 7,765
Donations (Migrant Destitution Fund)	-	39,177	39,177
Donations (Big Change Manchester)	-	5,881	5,881
	<u>4,085</u>	<u>48,818</u>	<u>52,903</u>

**MANCHESTER ALLIANCE FOR COMMUNITY CARE**

28

**Notes to the accounts**

**5. Income from charitable activities**

	<b>Unrestricted Year Ended 31st March 2023 £</b>	<b>Restricted Year Ended 31st March 2023 £</b>	<b>Total Funds Year Ended 31st March 2023 £</b>	<b>Total Funds Year Ended 31st March 2022 £</b>
<b>Unrestricted contracts:</b>				
10GM				
<b>Unrestricted grants:</b>				
NHS Manchester CCG's				458,154
NHS Manchester CCG - NHSVR				30,000
NAVCA VSEP	500		500	1,500
10GM	10,000		10,000	
4CT	8,000		8,000	
Forever Manchester (grant returned)	(5,000)		(5,000)	5,000
<b>Restricted contracts:</b>				
Manchester City Council		579,000	579,000	579,000
Greater Manchester Combined Authority - Older People		60,000	60,000	37,500
Manchester City Council - Household Support Fund		270,000	270,000	60,000
<b>Restricted grants:</b>				
Manchester City Council Hate Crime (Small Grants)				10,000
Manchester City Council Hate Crime		20,000	20,000	10,000
Manchester City Council Small Grants (returned)		(28,000)	(28,000)	
NAVCA Ukraine Infrastructure (Small Grants)		15,000	15,000	
Eric Wright Charitable Foundation		182,800	182,800	
GM Moving c/o Greater Sports - Moving Leadership				82,500
GMCVO - Older People				99,820
NHS Salford CCG - Older People Mental Health		83,000	83,000	8,333
10GM		38,345	38,345	
Groundwork - Kickstarter				8,084
Manchester Active (grant returned)		(3,000)	(3,000)	117,248
Greater Manchester Combined Authority (Small Grants)				13,800
Shelter (Migrant Destitution Fund)				2,000
Manchester City Council - CHEM		200,000	200,000	
Manchester City Council (Small Grants)		12,800	12,800	
Comic Relief (Small Grants)		12,500	12,500	
Citizen's Advice Bureau (Small Grants)				20,000
National Lottery Community Fund - RC North West Region		25,000	25,000	
Manchester Homelessness Partnership:				
The Booth Centre		51,028	51,028	
StreetSupport		4,738	4,738	
Greater Manchester Older People's Network				
NHS Trafford CCG		5,000	5,000	
British Society of Gerontology		800	800	
	<b>10,500</b>	<b>1,528,811</b>	<b>1,537,111</b>	<b>1,511,717</b>

**MANCHESTER ALLIANCE FOR COMMUNITY CARE**

27

**Notes to the accounts**

**5. Income from charitable activities**

**Previous reporting period**

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Unrestricted grants:			
NHS Manchester CCG's	459,154	-	459,154
NHS Manchester CCG - NHSVR	30,000	-	30,000
NAVCA VSEP	1,500	-	1,500
Forever Manchester	5,000	-	5,000
Restricted contracts:			
GM Moving c/o Greater Sports - Moving Leadership	-	62,500	62,500
Manchester City Council	-	579,000	579,000
Greater Manchester Combined Authority - Older People	-	37,500	37,500
Manchester City Council - Household Support Fund	-	50,000	50,000
Restricted grants:			
Manchester City Council Hate Crime (Small Grants)	-	10,000	10,000
Manchester City Council Hate Crime	-	10,000	10,000
GMCVO - Older People	-	99,820	99,820
NHS Salford CCG - Older People Mental Health	-	8,333	8,333
Groundwork - Kickstart	-	6,084	6,084
Manchester Active	-	117,248	117,248
Greater Manchester Combined Authority (Small Grants)	-	13,800	13,800
Shelter (Migrant Destitution Fund)	-	2,000	2,000
Citizen's Advice Bureau (Small Grants)	-	20,000	20,000
	<u>488,654</u>	<u>1,016,083</u>	<u>1,511,717</u>

**6. Income from other trading activities**

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2022 £
Training Income, Room Hire and Other Charges	69,133	-	69,133	31,358
Management Fees	27,800	-	27,800	23,350
Fundraising Income	-	-	-	30
Fundraising Income (Real Change Manchester)	-	1,097	1,097	-
Fundraising Income (Migrant Destitution Fund)	-	43,617	43,617	24,881
	<u>96,933</u>	<u>44,614</u>	<u>141,547</u>	<u>79,597</u>

**Previous reporting period**

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Training Income, Room Hire and Other Charges	31,358	-	31,358
Management Fees	19,525	3,825	23,380
Fundraising Income	30	-	30
Fundraising Income (Migrant Destitution Fund)	-	24,881	24,881
	<u>50,911</u>	<u>28,686</u>	<u>79,597</u>

MANCHESTER ALLIANCE FOR COMMUNITY CARE

Notes to the accounts

28

7. Expenditure

	Activities £	Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
<b>Expenditure on raising funds:</b>			
Promotional Expenses	-	-	3,207
Funding Portal	1,430	1,430	-
Publicity	-	-	3,089
Events	17,148	17,148	1,488
	<u>18,578</u>	<u>18,578</u>	<u>7,784</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	722,543	722,543	695,740
Agency Staff	40,448	40,448	8,807
Recruitment	605	605	251
Staff Welfare	870	870	1,014
Research	1,800	1,800	-
Partnerships & Campaigns	-	-	1,950
VCSE Representative Fees	1,800	1,800	-
Training	3,639	3,639	9,264
Rates	2,779	2,779	3,792
Subcontracted Services	31,800	31,800	84,708
Grants Paid	601,221	601,221	626,792
Consultancy	10,658	10,658	9,318
Payroll Bureau Fees	-	-	2,040
Childcare Fees	188	188	204
Volunteer Expenses	28	28	-
Bad Debts	-	-	228
Beneficiary Training	1,182	1,182	1,450
Recycling	370	370	97
Organisational Development	17,375	17,375	16,056
Participation Expenses	2,489	2,489	2,378
Travel Expenses	2,180	2,180	4,517
Refreshments	858	858	652
Heat, Light & Water	5,117	5,117	3,455
Subscriptions	2,230	2,230	1,708
Security	885	885	1,038
Cleaning and Maintenance	6,997	6,997	6,880
Telephones	8,412	8,412	5,988
Rent	48,084	48,084	47,238
Computer Costs	23,151	23,151	22,938
Health and Safety	321	321	159
Miscellaneous	-	-	100
Bank Charges	1,017	1,017	824
Insurance	3,470	3,470	3,211
Governance and Support Costs	13,531	13,531	11,278
Post, Printing & Stationery	2,291	2,291	3,680
Depreciation	1,824	1,824	2,798
	<u>1,656,159</u>	<u>1,656,189</u>	<u>1,668,477</u>
<b>Other expenditure:</b>			
Irrecoverable VAT	19,233	19,233	18,153
	<u>19,233</u>	<u>19,233</u>	<u>18,153</u>
	<u>1,695,970</u>	<u>1,695,970</u>	<u>1,680,414</u>
<b>Restricted funds</b>		1,311,838	906,949
<b>Unrestricted funds</b>		284,132	673,465
		<u>1,595,970</u>	<u>1,580,414</u>

# MANCHESTER ALLIANCE FOR COMMUNITY CARE

29

## Notes to the accounts

### 8. Allocation of governance and support costs

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

	General Support	Governance	Total 2023	Basis of apportionment
Audit Fees		5,100	5,100	type of expense
HR Support	3,043	-	3,043	type of expense
Penalties	150	-	150	type of expense
Professional Fees	21	-	21	type of expense
Accountancy Support	2,567	-	2,567	type of expense
Accountancy Fees	-	2,650	2,650	type of expense
	<u>5,781</u>	<u>7,750</u>	<u>13,531</u>	

	General Support	Governance	Total 2022	Basis of apportionment
Audit Fees		4,700	4,700	type of expense
HR Support	4,642	-	4,642	type of expense
Legal Fees	-	450	450	type of expense
Professional Fees	13	-	13	type of expense
Accountancy Support	273	-	273	type of expense
Accountancy Fees	-	1,300	1,300	type of expense
	<u>4,928</u>	<u>6,450</u>	<u>11,278</u>	

### 9. Analysis of grants paid

Analysis	Details	Grants to Institutions	Total
Real Change Manchester	Small grants paid to 8 Institutions	13,038	13,038
Migrant Destitution Fund	Small grants paid to 17 Institutions	104,245	104,245
NHS Manchester CCG's	Small grants paid to 2 Institutions	8,000	8,000
Household Support Fund	Small and large grants paid to 22 Institutions	217,720	217,720
	Included as large grants and cumulative grants from Household Support Fund are:		
	Better Things	£22,500	
	Cheetham Hill Advice Centre	£78,850	
	Hopewell	£13,450	
	Talbot House	£81,750	
	Tree of Life	£11,030	
Hate Crime Awareness Grants	Grants of £500 paid to 38 Institutions	19,500	19,500
Eric Wright Trust Grants	Small grants of £800 paid to 18 Institutions	12,800	12,800
Eric Wright Trust Grants	Small grant of £920 paid to 1 Institution	920	920
Eric Wright Trust Grants	Grants of £5,000 paid to 36 Institutions	180,000	180,000
Manchester Local Pilot	Grants of £1,000 to £3,000 paid to 8 Institutions	18,000	18,000
Spirit of Manchester	Grants of £1,000 paid to 18 Institutions	18,000	18,000
Spirit of Manchester Fundraising	Grants of £1,000 paid to 6 Institutions	6,000	6,000
Ukraine Crisis Grants	Grants of £1,000 paid to 5 Institutions	5,000	5,000
		<u>601,221</u>	<u>601,221</u>

Details of the purposes of these grants are included in note 18 and in the Trustees Report.

### 10. Analysis of staff costs

	Year Ended 31st March 2023	Year Ended 31st March 2022
	£	£
Wages and Salaries	847,892	827,882
Redundancy	-	-
Social Security Costs	58,322	48,699
Pension Costs	<u>18,229</u>	<u>18,269</u>
	<u>722,543</u>	<u>685,740</u>
Charitable activities	722,543	685,740
Support costs	<u>722,543</u>	<u>685,740</u>

The average number of employees during the year was 24 (previous year: 26).

The analysis of staff by category was:

Administration	3
Management	9
Development	12

The charity considers its key management personnel comprises the trustees and Senior Manager. The total employment benefits, including employer pension contributions of the key management personnel were £45,418 (previous year: £41,781. No employee has benefits in excess of £80,000 (previous year: none).

# MANCHESTER ALLIANCE FOR COMMUNITY CARE

30

## Notes to the accounts

### 11. Tangible Fixed Assets

	Refurbishment of Leased Premises	Office Equipment	Fixtures and Fittings	Websites	Total
Cost				£	£
At 1st April 2022	9,127	93,430	23,880	9,670	138,107
Additions	-	3,341	-	-	3,341
At 31st March 2023	9,127	96,771	23,880	9,670	139,528
Depreciation					
At 1st April 2022	9,127	82,385	23,083	9,670	134,265
Charge for Year	-	1,371	653	-	1,924
At 31st March 2023	9,127	83,756	23,736	9,670	136,289
NET BOOK VALUE					
At 31st March 2023	-	3,045	324	-	3,369
At 31st March 2022	-	1,076	877	-	1,952

### 12. Analysis of debtors

	2023	2022
	£	£
Debtors	197,844	100,465
Prepayments	14,997	18,034
	212,841	118,499

Debtors and prepayments comprise £188,600 restricted funds and £28,441 unrestricted funds (2022: £108,183/£8,308).

### 13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	11,325	8,513
Short-term compensated absences (holiday pay)	11,208	4,503
Other creditors and accruals	10,056	8,888
Deferred income	-	12,757
Pension creditor	2,829	1,823
Taxation and social security costs	78,124	42,112
	111,342	78,397

### 14. Deferred income

Deferred income comprises grants received in advance of the next financial year.

Balance as at 1st April 2022

12,757

Amount released to income earned from charitable activities

Amount deferred in year

12,767

Balance at 31st March 2023



MANCHESTER ALLIANCE FOR COMMUNITY CARE

31

Notes to the accounts

16. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Manchester City Council Hate Crime	-	20,000	(19,000)	6,600	7,600
Small Grants (see note 5 for funder breakdown)	39,083	12,300	(10,000)	-	41,383
Manchester City Council - CHEM	-	200,000	(20,010)	-	179,990
Department of Communities and Local Government	4,885	-	(4,885)	-	-
Eric Wright Charitable Foundation	-	162,600	(163,970)	1,400	30
Manchester City Council - Household Support Fund	-	270,000	(248,821)	-	21,079
GM Moving c/o Greater Sports	30,268	-	(22)	-	30,246
Real Change Manchester	14,346	24,766	(13,038)	-	26,074
Migrant Destitution Fund	16,294	63,859	(104,675)	-	5,378
Greater Manchester Older People's Network	33,888	5,600	(5,907)	5,116	38,678
Manchester City Council	163,604	979,000	(620,032)	-	222,572
GM Moving c/o Greater Sports - Moving Leadership	9,666	-	(9,666)	-	-
10GM	-	36,345	-	-	36,345
NHS Salford CCG - Older People Mental Health	-	63,000	(58,059)	-	24,941
Manchester Active (grant returned)	24,504	(3,000)	(21,302)	-	202
Greater Manchester Combined Authority - Older People	12,434	60,000	(34,717)	600	28,217
Manchester City Council Learning Disability Stocktake	13,953	-	(13,953)	-	-
Sport England	2,581	-	(2,573)	12	-
National Lottery Community Fund - RC North West Region	-	25,000	-	-	25,000
Manchester Homelessness Partnership	-	-	-	-	-
The Booth Centre	(9,888)	51,028	(30,888)	-	10,234
StreetSupport	-	4,738	-	-	4,738
	<u>366,680</u>	<u>1,845,338</u>	<u>(1,311,838)</u>	<u>13,627</u>	<u>702,705</u>
General Fund	416,678	124,765	(284,132)	(13,627)	243,684
Total Funds	<u>772,288</u>	<u>1,770,101</u>	<u>(1,566,970)</u>	<u>-</u>	<u>946,389</u>

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Manchester City Council Hate Crime	585	10,000	(12,000)	1,415	-
Small Grants (see note 6 for funder breakdown)	(23,083)	43,800	(8,017)	28,383	39,083
Department of Communities and Local Government	4,885	-	-	-	4,885
GM Moving c/o Greater Sports	30,696	-	(428)	-	30,268
Real Change Manchester	60,068	5,881	(51,883)	-	14,346
Real Change Manchester Administration	-	3,825	(11,263)	7,438	-
Migrant Destitution Fund	3,448	66,038	(53,180)	-	16,294
GMCVO	(3,313)	-	(102)	3,415	-
GMCVO - Older People	-	89,620	(89,748)	3,998	33,888
Manchester City Council	28,838	579,000	(442,234)	-	163,604
GM Moving c/o Greater Sports - Moving Leadership	-	62,500	(62,834)	-	9,666
NHS Salford CCG - Older People Mental Health	-	8,333	(8,333)	-	-
Groundwork - Kickstarter	-	8,064	(41,335)	35,271	-
Manchester Active	(51,573)	117,248	(41,169)	-	24,504
Greater Manchester Combined Authority - Older People	-	37,500	(25,068)	-	12,434
Manchester City Council - Household Support Fund	-	50,000	(63,070)	13,070	-
Eric Wright Trust	273	3,680	(18,560)	12,607	-
The Booth Centre (Manchester Homeless Partnership)	-	-	(9,888)	-	(9,888)
Manchester City Council Learning Disability Stocktake	13,953	-	-	-	13,953
Sport England	2,582	-	(21)	-	2,581
	<u>68,387</u>	<u>1,093,687</u>	<u>(908,648)</u>	<u>103,678</u>	<u>368,580</u>
General Fund	842,386	851,332	(873,485)	(103,678)	416,678
Total Funds	<u>910,773</u>	<u>1,945,019</u>	<u>(1,782,133)</u>	<u>-</u>	<u>772,288</u>

# MANCHESTER ALLIANCE FOR COMMUNITY CARE

## Notes to the accounts

32

### 15. Analysis of charitable funds

#### Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Manchester City Council Hate Crime	Hate Crime Awareness grants for VCSE organisations to support activities promoting awareness of hatecrime and the importance of social cohesion
Small Grants (see note 5 for funder breakdown)	A number of small grants used to provide small grants to VCSE-organisations during the COVID19 pandemic -e.g. for fixtures and fittings for food provider organisations, funds as part of the No Child Should Go Hungry programme
Manchester City Council - CHEM	Based on the model of Household Support Fund, a programme of grants to individuals and families via a network of VCSE referral partners to address the inequalities faced by those from minority ethnic and inclusion health groups
Department of Communities and Local Government GM Moving c/o Greater Sports	grant for a feasibility study into the acquisition of property A contract to develop a programme around system leadership for partners working across Greater Manchester
Real Change Manchester	A grant to cover Macc's administration costs for the Real Change Manchester-Fund distributing grants to individuals via a network of VCSE referral partners
Migrant Destitution Fund	Funds to support Macc's administration costs for the Migrant Destitution Fund distributing grants to individuals via a network of VCSE referral partners
Greater Manchester Older People's Network	Funds to support facilitation and development of Greater Manchester Older People's Network (originally part of the GM Ambition for Ageing programme)
Manchester City Council	A contract to provide infrastructure services (capacity building, Volunteer Centre and voice and influence support) to VCSE organisations in Manchester
GM Moving c/o Greater Sports - Moving Leadership	To deliver masterclasses and discussions to build the development of system leadership approaches between public and VCSE organisations
10GM	A number of funds flow through 10GM: - GM CVSE Accord £8K to support local work to deliver the GM VCSE Accord - VRU - funding from GM Violence Reduction Unit for a facilitator to support partnership between local VCSE organisations - UKSPF - Manchester allocation of the E11 theme UK Shared Prosperity Fund which is to support the development of locality VCSE infrastructure There are also occasional additional pieces of work which can bring in one-off funds
NHS Salford ECG - Older People Mental Health	A grant to support development of a mental health focus in GM Older People's Network - funded by GM health and Social Care Partnership but routed through NHS Salford
Manchester Active (grant returned)	Funding to support a development worker role and grants programme to increase engagement of VCSE organisations in supporting physical activities (e.g. walking sports, etc.)
Greater Manchester Combined Authority - Older People	A contract to administer and support the GM Older People's Equality Panel
Manchester City Council Learning Disability Stocktake	Funds to research support for people with learning disabilities
Sport England	To support skills sharing through volunteering in local communities
Manchester City Council - Household Support Fund	A contract to administer grants to individuals and families facing hardship due to the Cost of Living Crisis distributing grants to individuals via a network of VCSE referral partners
Eric Wright Charitable Foundation	To distribute as small grants to VCSE organisations
National Lottery Community Fund - RC North West Region	Funding received for the "Greater Manchester Older People's Network" with its aim to influence service design, policy and practice to improve the lives of older people living in Greater Manchester.
Manchester Homelessness Partnership: The Booth Centre	A grant to host a worker to support the running of Manchester Homelessness Partnership
StreetSupport	Surplus funds from StreetSupport were donated to Macc to be used by Manchester Homelessness Partnership (e.g. towards website costs)

# MANCHESTER ALLIANCE FOR COMMUNITY CARE

## Notes to the accounts

33

### 16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	442	-	2,927	3,369
Cash at bank and in hand	317,647	-	523,874	841,421
Other net current assets/(liabilities)	(74,305)	-	178,904	101,699
Total	243,884	-	702,705	946,589

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	1,180	-	772	1,952
Cash at bank and in hand	432,158	-	298,058	730,214
Other net current assets/(liabilities)	(18,860)	-	58,752	40,082
Total	416,678	-	358,680	772,258

### 17. Financial Instruments

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

### 18. Operating leases

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

	Land and Buildings 2023	Land and Buildings 2022
	£	£
Payable within one year	42,000	37,000
Payable between 2 and five years	117,600	18,500
	159,600	55,500

Lease payments recognised as expenses, including service charges, are £48,084 within rent.