

MANCHESTER MUNICH MEMORIAL FOUNDATION

ACCOUNTS AND TRUSTEES REPORT

YEAR ENDED 30 NOVEMBER 2022

Accounts Prepared and Independently Examined by:-

Hoffman Consulting Ltd
Chartered Accountants & Registered Auditors
Trinity Chambers, 8 Suez Street, Warrington

Email:- info@hoffmanconsultants.co.uk



**MANCHESTER MUNICH MEMORIAL FOUNDATION
ACCOUNTS AND TRUSTEES REPORT
YEAR ENDED 30 NOVEMBER 2022**

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ACCOUNTS AND TRUSTEES REPORT
YEAR ENDED 30 NOVEMBER 2022**

CHARITY INFORMATION

YEAR FOUNDED	2020
CHARITY NUMBER	1192487
CHARITY NAME	Manchester Munich Memorial Foundation
HEAD OFFICE ADDRESS	4 Appley Close, Appley Bridge, Wigan WN6 9HA

TRUSTEES	Mr Patrick Burns (Chair of Trustees), Mr Michael Harold Thomas Mr Anthony Crook Mr Mark Holt Mr Iftekhhar Ahmed
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TREASURER	Patrick Burns
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MAIN BANKERS	Barclays Bank
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INDEPENDENT and Registered Auditor EXAMINER	Mark Hoffman FCA, Chartered Accountant
Warrington WA1 1EG	Trinity Chambers, 8 Suez Street,

MANCHESTER MUNICH MEMORIAL FOUNDATION
2022 Trustee Report

Annual report for the year 23rd November 2021 to 22nd November 2022

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The Manchester Munich Memorial Foundation is a UK registered charity number 1192487.

The trading address is 4 Appley Close, Appley Bridge, Wroughtington, West Lancashire, WN6 9HA.

Trustees are listed as follows:

Patrick Burns	Chairman
Anthony Crook	Vice Chairman and Secretary
Michael Thomas	Communications
Mark Holt	Finance
Iftekhar Ahmed	Fundraising

Trustees are elected and will hold a tenure for a defined period of time, as per the charity application stated position.

The charity has an organisational chart and a 5 year strategy, should the Charity Commission wish to peruse these documents, which is reviewed and updated six monthly by the Chairman and agreed with the board of trustees.

Applications to join the board of trustees are invited through our various social media forums and a vote is held in the event of more than one applicant for a position becoming vacant.

The Manchester Munich Memorial Foundation was set up to undertake charitable work to preserve the legacy of the Munich 1958 Air Disaster and ensuring that this legacy is handed on to future generations.

We endeavour, through raising charitable donations and through supporting charitable works in Manchester, Munich and Belgrade, to keep the memory of the Busby Babes preserved and enhanced.

The beneficiaries of our Foundation are children's/sports related charities in Munich Germany, Belgrade Serbia and also in Manchester UK.

The objects of the CIO are:

For the public benefit to advance such charitable purposes (according to the law of England and Wales) as the charity trustees from time to time think fit in particular but not limited to,

- (i) The prevention or relief of poverty
- (ii) The proposition of amateur association football
- (iii) The support of young people to develop their skills and capabilities to enable them to participate in society as independent, mature and responsible people and;

- (iv) The provision of recreational and leisure time activity for the welfare and benefit of young people who have need by reason of their youth, age, poverty or social and economic circumstances with the aim of improving the conditions of life of such persons in the interests of social welfare by the making of grants and awards to such charitable institutions or non-charitable institutions in Greater Manchester, Munich (Germany), Belgrade (Serbia) and anywhere in the world as the charity trustees in their absolute discretion think fit and at such times and in such manner or proportion as they shall determine
- (v) THE SUPPORT TO ASSIST IN THE TREATMENT AND CARE OF YOUNG PERSONS SUFFERING FROM PREMATURE TERMINAL ILLNESS (OF ANY DESCRIPTION) OR IN NEED OF END OF LIFE OR RESPITE CARE AS A RESULT OF SUCH ILLNESS, BY THE PROVISION OF FACILITIES OFFERING PALLIATIVE CARE, RESPITE STAYS, DAY CARE, HOLIDAYS AND END OF LIFE SUPPORT IN THE NORTH WEST OF ENGLAND UK.

We provide support for DePaul homeless children's charity in Manchester.

Specifically, through supporting young homeless children get set up in their first ever home. Donations or grants are distributed amongst the young people, to support a pre-determined number of young persons get set up in their first ever homes. These awards, which are made by DePaul using charitable donations from the MMMF, help them to purchase items for their accommodation, things which they would not be able to afford and therefore would likely result in them struggling to maintain their tenancies, potentially resulting in them becoming homeless again.

DePaul are a UK registered charity and a direct recipient of funds in order to support vulnerable young people in Manchester. Registered charity number: 802384.

For further details of their work you will find recent case studies by visiting their website <https://uk.depaulcharity.org/our-work/our-stories>, while our charitable status and values can be found <https://uk.depaulcharity.org/about-us/our-values>

We support, through kit provision, an under age football club, FK Studentski Grad (<https://www.sportifico.rs/infofeed/ufk-studentski-grad-zuto-plava-porodica/>) linked to the university of Serbia in Belgrade, providing sports kit that they cannot afford. This supports the widening of inclusivity for young children to be able to join in and benefit from amateur sport, football, and participate fully in organised football.

In Munich we support Pikassio Libero (<https://translate.google.co.uk/translate?hl=en&sl=de&u=https://www.pikassio.de/libero-fussballprojekt/&pr ev=search>) with sports kits, a football charity which focuses on helping asylum seekers integrate into life in Munich. These young children and young adults up the age of 18 years, have nothing. MMMF support allows Pikassio Libero to help fund and support young asylum seekers and contribute to their assimilation year life in a foreign country.

We also provide financial support for Bunkicktgut (

<http://www.buenaspracticacomunitarias.org/buenas-practicas/39-buntkickgut-munich.html>) an all inclusive children's football charity which focuses on disadvantaged and disaffected young children whose philosophy is one of all inclusivity.

We also now support Derian House Chorley who look after terminally ill children, providing palliative and end of life care - www.derianhouse.co.uk. Charity number 1005165.

In our second year as a registered Charitable Incorporated Organisation we have been able to financially support our five stated partner organisations, as per our new revised objects, to the sum of £29,184.83, which can be broken down as follows:

March 2022

DePaul Manchester.	£2,000.00
Pikassio Libero Munich	£2,000.00
Buntkicktgut Munich	£2,000.00
FK Studentski Grad Belgrade	£2,185.18 plus £546.56

November 2022

Derian House Chorley	£7,000.00 (paid 28/11/2022)
DePaul Manchester	£4,000.00 (paid 28/11/2022)
Pikassio Libero Munich	£4,000.00 (Paid 28/11/2022)
Buntkicktgut Munich	£3,999.65 (Paid 28/11/2022)
FK Studentski Grad Belgrade	£2,000.00 (This is a confirmed commitment and payment is only pending transportation arrangements of goods from Slovenia to Serbia to remove any export taxes or undue delays due to Brexit).

The In-Year Total of monies donated to our supported organisations comes to £29,731.39

The CIO board of trustees, by running a charity fundraising dinner in November 2022 and raising money through auctions and a raffle on the evening, plus additional voluntary donations by MUFC fans over the period, we raised the total sum of £25932.27 (plus £1750.00 received in year from monies owed prior. £800.00 owing and carried forward to year 3) during our second year as a registered charity.

In November 2022 we held a charity fundraising dinner which raised the sum of £17,520.00 (£800.00 owing and carried over to year 3), wholly from ticket sales, however the expenses and costs of running the event totalled £20,826.40 - leaving a negative balance of £3,306.40. This resulted in some of the monies raised on the night being used to meet some of the event costs.

We also entered into a separate sponsorship deal valued at £3200.00 to continue to facilitate a non charitable commitment. It is worth mentioning that in year we were able to use £2162.43 of the previous year's sponsorship for charitable purposes.

Mention of this here, in this report, is simply to account for the income shown in our bank accounts and financial spreadsheets. There is expenditure already

taken out from this sponsorship amount (Lufthansa and KLM flights), with more to follow in December 2022 and February 2023, however there will be no residual balance this year from the sponsorship to be used in distribution to our five partner organisations.

Below is a link to our website and to the feedback we have received within the reporting year from the organisations whom we support, as stated above. This comprehensively provides evidence of our contribution to their efforts to provide services to the children in their care in accordance with our stated objects:

<https://mmmf.co.uk/nov-22-charitable-donations/>

This concise report accurately depicts the work of the CIO. How we meet our objectives/objects as stated and how we raise and spend donations given to us in good faith by the fans of Manchester United F.C.

Finally in summary, the percentage conversion of income received to outgoing donations made is calculated at 98 %. Our only expenses can be attributed to administrative costs to our accountants, Hoffman Consultants LLP, for validation services in respect of this report to the Charity Commission.

SIGNED ON BEHALF OF THE CHARITY

Patrick Burns

.....**Chairman & Trustee**

Date Signed 04/09/2023.....

**MANCHESTER MUNICH MEMORIAL
FOUNDATION**

RECEIPTS & PAYMENTS ACCOUNT

YEAR ENDED 30 NOVEMBER 2022

	Unrestric ted Funds	Restric ted Funds	2022 Total Funds
	£	£	£
INCOMING RESOURCES FROM			
GENERATED FUNDS:			
Voluntary income (Note 2)	45,494	0	45,494
Investment Income (Note 3)	0	0	0
			£
TOTAL INCOMING RESOURCES	£ 45,494	£ 0	45,494
RESOURCES EXPENDED:			
Charitable activities -			
Events and materials costs	21,125	0	21,125
Accountancy fees	1,182	0	1,182
Bank charges	187	0	187
Stationery	25	0	25
Donations	29,125	0	29,125
	51,644	0	51,644
Management and Support Costs -			
Administration, Office & Insurance	0	0	0
Stationery, Consumables & Misc. Exp's	0	0	0
	0	0	0
Governance -			
Trustees expenses	0	0	0
Wages , Bookkeeping, & Consultancy	0	0	0
Independent examiner (incl. Consultancy)	0	0	0
	0	0	0
TOTAL RESOURCES EXPENDED	£51,644	£ 0	£51,644
SURPLUS / (DEFICIT) FOR YEAR	(6,150)	0	(6,150)
 Funds b/ f @ 1 December 2021	 £1,712	 £ 0	 £1,712
Transfer between funds	0	0	0

Funds c/ f @ 30 NOVEMBER 2022

(4,438)

£ 0

(4,438)

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**MANCHESTER MUNICH MEMORIAL
FOUNDATION
STATEMENT OF ASSETS AND
LIABILITIES
AS AT 30 NOVEMBER 2022**

	2022
	£
CURRENT ASSETS	
Trade and other receivables	1,600
Cash at bank	4,579
	<u>6,179</u>
CREDITORS due within one year	<u>3,002</u>
NET CURRENT ASSETS	3,177
NET ASSETS	<u>3,177</u>
TRUSTEES FUNDS	
Balance brought forward	7,615
Surplus (Deficit) for year	(4,438)
Balance carried forward	<u>£3,177</u>
REPRESENTED BY:-	2022
	£
GENERAL FUNDS	3,177
DESIGNATED FUNDS	<u>0</u>
TOTAL UNRESTRICTED FUNDS	3,177
RESTRICTED FUNDS	<u>0</u>
TOTAL CHARITABLE FUNDS	<u>£3,177</u>

TRUSTEES CERTIFICATE OF APPROVAL

Financial Activities for the year ending 30 November 2022.

PATRICK BURNS {CHAIR OF TRUSTEES}

.....

DATE:-

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MANCHESTER MUNICH MEMORIAL FOUNDATION NOTES TO STATEMENTS OF FINANCIAL ACTIVITIES (SOFA) YEAR ENDED 30 NOVEMBER 2022

1. THE BASIS OF ACCOUNTING POLICIES AND DEFINITIONS

1.1 THE ACCOUNTS have been prepared under the historical cost convention in

accordance with applicable accounting standards and the Charities Act 2006 and Statement of Recommended Practice (SORP) 2005.

1.2 GENERAL FUNDS represent unrestricted funds that are not subject to any restriction regarding their use and are available for application towards their use purposes of a general nature.

1.3 RESTRICTED FUNDS represent funds restricted by the donor for a particular purpose.

1.3(a) DESIGNATED FUNDS represent funds that have been allocated out of Unrestricted

funds by the Trustees of MMMF, for specific events or liabilities MMMF is committed to.

Any remaining balance is returned to unrestricted funds when events have been held.

1.4 INCOMING RESOURCES are included in the SOFA when:-

- MMMF becomes entitled to the resources
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

1.5 GRANTS & DONATIONS are included in the SOFA when MMMF has unconditional entitlement to the resources.

1.6 INVESTMENT INCOME is included in the SOFA when receivable.

1.7 RESOURCES EXPENDED are recognised when costs have been incurred, or for designated or special gifts, in the same accounting period as the related gift is received.

1.8 TANGIBLE FIXED ASSETS are capitalised at cost when incurred, or for assets bought in previous years, at valuation in 2022. The valuation of assets from previous years was identified as income, in Voluntary Incoming Resources.

1.9 DEPRECIATION OF FIXED ASSETS is included in resources expended, to write off the assets of over their useful life.

1.10 LIABILITY RECOGNITION - Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

1.11 GOVERNANCE COSTS - The preparation & examination of MMMF's annual statutory accounts, AGM & trustee meeting expenses; also legal advice given to trustees.

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MANCHESTER MUNICH MEMORIAL FOUNDATION INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MANCHESTER MUNICH MEMORIAL FOUNDATION

I report on the accounts of the Foundation for the Year Ended 30 NOVEMBER 2022, as shown on pages 6 – 8 attached.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act*
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and*
- to state whether particular matters have come to my attention*

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the

accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the Charities Act and*
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act*

have not been met, or

(2) to which, in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

**MARK HOFFMAN FCA
CHARTERED ACCOUNTANT**

*TRINITY CHAMBERS,
8 SUEZ STREET,
WARRINGTON, CHESHIRE, WA1 1EG*

Date