

GADDUM CENTRE

England & Wales · Charity number 507162

Details

Status	Registered
Legal form	Charitable company
Company number	01348975
Registered	1978-01-30
Register	View on the Charity Commission register

Contact

Address	Gaddum St Wilfrid's Enterprise Centre Royce Road Hulme Manchester M15 5BJ
Phone	01618346069
Email	info@gaddum.org.uk
Website	www.gaddum.org.uk

Activities

Objects: THE OBJECTS FOR WHICH THE CHARITY IS ESTABLISHED IS TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY IN GREATER MANCHESTER AND ELSEWHERE AND IN PARTICULAR THE ADVANCEMENT OF EDUCATION, THE FURTHERANCE OF HEALTH AND SOCIAL CARE AND THE RELIEF OF POVERTY, DISTRESS AND SICKNESS.

Activities: Provision of counselling services, information and advice, training, family and individual supports services, and development of health and social care projects.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** GREATER MANCHESTER AND ELSEWHERE
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,507,314	£3,269,354	£3,097,473	82
2024-03-31	£2,523,951	£2,783,956	£2,826,155	78
2023-03-31	£2,805,403	£3,221,188	£2,983,805	86
2022-03-31	£2,801,795	£2,693,114	£3,487,420	81
2021-03-31	£2,759,899	£2,454,203	£1,129,630	76

Trustees

Name	Role	Appointed
Adrian Bibby		2020-06-15
Adunola Ige		2025-02-12
Beth Plant		2021-04-09
Ian Williamson		2022-11-16
Jacqueline Nickson		2024-09-11
John McKernaghan		2022-11-16
Jonathan Brewer		2021-03-15
Robert Cookson		2024-09-11
Zoe Robertson		2024-09-11

Linked charities

- PRATT CHARITY (507162-1)
- WILLIAM CAVANAGH (507162-2)
- SHYLOCKS TRUST FUND (507162-3)
- ROBERT BELL CHARITY (507162-4)

Accounts

Company number: 01348975

Charity Number: 507162

The Gaddum Centre

Report and financial statements

For the year ended 31 March 2025

The Gaddum Centre
Reference and administrative information
for the year ended 31 March 2025

Company number 01348975

Charity number 507162

Registered office and operational address St Wilfrid's Enterprise Centre
Royce Road
Hulme
Manchester M15 5BJ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Elaine Mills	Chair
Ady Bibby	
Jonathan Brewer	
John McKernaghan	
Beth Plant	
Sarah Thompson	
Ian Williamson	
Robert Cookson	(appointed 11 September 2024)
Jacqueline Nickson	(appointed 11 September 2024)
Zoe Robertson	(appointed 11 September 2024)
Adunola Ige	(appointed 12 February 2025)

Key management personnel	Ben Whalley	Chief Executive	
	Lauren Edwards	Head of Operations	
	Emma Jackson	Head of Finance	
	Jo Campbell	Head of Development	(to June 2024)

Bankers Lloyds Bank
42-46 Market Street,
Manchester, M1 1PW

Auditors Slade & Cooper Limited
Beehive Mill, Jersey Street, Ancoats, Manchester, M4 6JG

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2025

The trustees (who are also Directors of the Charity for the purposes of the Companies Act) present their annual report and the audited financial statements of The Gaddum Centre (the Charity) for the year ended 31 March 2025. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Summary

The 2024/25 financial year has been one of growth, stabilisation, and strategic preparation for Gaddum.

Forecasting a significant deficit for the period, the Board of Trustees implemented a Deficit Reduction Strategy which was delegated to the new-in-post Chief Executive, Ben Whalley. In Quarter 1, the Senior Leadership Team was rationalised, with streamlining seeing a 25% reduction in staffing.

Under the new Senior Leadership structure, Gaddum has seen greater impact in the period, and increased income through new business. Alongside other efficiency measures, this has seen Gaddum in a financially advantageous position at year end, despite the challenging economic climate and wider pressures affecting the voluntary, community and social enterprise sector (VCSE) sector.

November 2024 saw the unexpected closure of Greater Manchester Council for Voluntary Organisations (GMCVO) through insolvency. This was a significant loss to the sector for an organisation that, since the 1970's has been an infrastructure organisation for the entire VCSO sector across Greater Manchester. As a trusted partner, Gaddum worked with the NHS Greater Manchester to support the commissioning authority at this time – ultimately taking contracts for grant distribution for VCSE organisations in-year and for the years ahead.

Building on the foundations laid during a period of significant change in 2023/24, this year focused on bringing together beneficiaries, workforce, volunteers and strategic partners to develop our vision for the future. During the period, the organisation co-produced a refreshed set of values, beliefs and – ultimately – the vision for a future that the Charity seeks to bring into existence.

Gaddum's Values:

1. **Meaningful Connection:** treating every individual as a whole person, developing relationships through empathy and acceptance
2. **Being Heard:** no matter why or how someone finds their way to us, we will listen
3. **Purposeful Work:** paying attention to others' needs and voices, we channel our resources into actions and outcomes that matter to the people we serve
4. **Thoughtful Safe Services:** providing clear reasons for decisions and efficient, safe and effective practices, we earn confidence and trust by focussing on quality
5. **Collaborative Curiosity:** harnessing our skills, knowledge, talents and the insights of others, we create new possibilities by exploring with people

Beliefs

- Everyone has mental health and it is as important as physical health
- Life can be hard and everyone needs a helping hand sometimes
- Everyone has rights including to support when and how they need it, no one should be overlooked
- In holding the whole person at the heart of our approach and embracing solutions that lie within communities

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- There is injustice in the world but systems and society can change for the better
- We make positive change working with others, learning from diverse lived experiences, and advocating for fairness.

Progress made in these fundamental areas have created the foundations on which the Charity has been able to develop a new strategic approach that is ready to launch in the first quarter of the next year 2025-26.

With respect to beneficiary service delivery for the period, demand for Gaddum's services continued to grow across Greater Manchester, reflecting both the continuing pressures on health and social care systems and the strength of our reputation as a trusted and compassionate provider. This was particularly evident in our carer support services, therapy provision, and culturally appropriate advocacy, all of which reached more people, more effectively, than ever before.

Gaddum's reputation as a trusted partner has continued to grow. We have maintained and deepened partnerships with local authorities, NHS partners, voluntary and community organisations, and national bodies. By embedding co-production and lived experience throughout our work, the organisation ensuring services remain meaningful, equitable, and impactful.

As we look to the year ahead, Gaddum is well-placed to build on these strong foundations, embracing opportunities to innovate, influence systems change, and deliver high-quality support to those who need it most.

Objectives and activities

Gaddum's charitable objectives continue to be rooted in its commitment to promoting health and wellbeing, alleviating disadvantage, and supporting individuals and communities to live full and empowered lives. In 2024/25, our objectives and activities were focused on:

1. **Service delivery and impact**

Throughout the year, we have delivered a broad range of high-quality services across Greater Manchester, focusing on:

- Carer support services in Manchester and Salford, ensuring unpaid carers of all ages receive information, assessments, and practical and emotional support.
- Specialist therapy services for children, young people, and adults, including bereavement counselling, NHS Talking Therapies, and complex care therapy.
- Culturally appropriate advocacy for racially marginalised communities, influencing national discussions on mental health and racial disparities.
- Anchor organisation, providing support partnership opportunities and strategic system roles that support the broader aims of values aligned VCSE organisations and groups.

2. **Partnership working and co-production**

Our work has continued to be shaped by strong relationships with partners in statutory and voluntary sectors. We have deepened collaboration with NHS systems, local authorities, and community organisations, embedding co-production with people with lived experience at the heart of service design and delivery.

3. **Organisational strength and governance**

The Board of Trustees has maintained active oversight of strategic direction, financial stewardship, and risk management. A strong emphasis on safeguarding, quality assurance, and workforce development has ensured that services remain safe, effective, and compassionate.

4. **Public benefit and reach**

All services are delivered free at the point of access and are designed to meet identified needs in local communities. Our work aligns with charitable purposes relating to:

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- Relief of poverty and disadvantage
- Advancement of health and wellbeing
- Promotion of community development and resilience

Future direction

2024/25 has been a year of preparation for a new organisational strategy that will be launched in the coming year. This will consolidate our learning and set out a clear, ambitious vision for the future of Gaddum as an influential, sustainable, and values-driven charity. Quarters 3 and 4 of the year has also seen business growth opportunities through new partnerships and collaborations. These will be mobilised – and reported – in the year 2025-26.

Through these objectives and activities, Gaddum continues to make a measurable difference to thousands of people every year, delivering services that are trusted, inclusive, and life-changing.

PUBLIC BENEFIT

The Trustees have complied with their duty to have due regard to the public benefit guidance published by the Charity Commission. The Charities Act 2011 identifies 13 descriptions of charitable purpose and in our view the work of the Charity meets the following:

- relief of poverty
- advancement of education
- advancement of health
- advancement of community development
- relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Activities undertaken to further charitable objectives for public benefit are described below. All services are provided free of charge to beneficiaries.

The trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

All Trustees support Gaddum as volunteers on Gaddum Trustee Board. Gaddum continues to offer placements to social work students, counselling students and return to practice counsellors. The Placement Lead acts a qualified practice educator lead with assistance from designated staff who are similarly qualified. The contribution of volunteers is stated in service reports to Trustee Board and reflected as social value offers in budgets, for tenders and bids for funding.

Achievements and performance

During the financial year 2024/25, Gaddum continued to deliver on its strategic objectives while maintaining a strong commitment to its core values. The organisation demonstrated resilience and adaptability in a challenging operating environment, strengthening its position as a trusted provider of health and social care support across Greater Manchester.

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Over the course of the year, Gaddum strengthened its service delivery across key areas, and the organisation experienced an overall increase in engagement from beneficiaries, reflecting both the growing demand for its work and its reputation for delivering high quality and trusted support. Positive feedback and outcomes demonstrated the continuing impact of Gaddum's approach, which places people and their lived experiences at the centre of all interventions. Collaboration remained integral to this success, with strong partnerships maintained and developed across local authorities, NHS providers, and community organisations to ensure integrated and equitable access to support.

Governance standards remained robust, with the Board of Trustees providing active oversight and strategic leadership throughout the period, undertaking regular reviews of risk management, safeguarding, and quality assurance frameworks. A culture of transparency, accountability, and ethical practice was maintained across all areas of operation.

Through these combined efforts, Gaddum has continued to deliver measurable impact while strengthening its foundations for the future. The organisation remains committed to its long-term strategic priorities ensuring that it continues to listen beneficiaries and provides compassionate, effective support to those who need it most.

Carers

Gaddum Carers Salford – Annual Report Summary 2024/25

Introduction

Gaddum Carers Salford provides dedicated support to unpaid carers of all ages across the city, ensuring they are recognised, valued, and able to access the support they need. During 2024/25, the service has continued to grow, adapt and innovate in response to the impact of the cost-of-living crisis, and ongoing pressures within health and social care systems. Carer feedback continues to shape the onward development of the service.

Key data

- 550 referrals (227 young carers/ 323 adult carers)
- School engagement is a key referral pathway for young carers
- Self-referral remains the key referral pathway for adult carers
- 14% of referrals from are for Carers from non-white backgrounds
- The majority of carers accessing the service provide care for a person with a long-term health condition or a mental health condition

Key Achievements

- The service reshaped its delivery model, uniting Young Carers and Adult Carers teams under a single management structure. This has improved opportunities for shared learning.
- Smooth delivery of Carers Assessments and full integration of the service into Adult Social Care systems.
- Carers Week events and celebrations were well attended and received excellent feedback from carers and other key stakeholders.
- Greater school involvement with the young carers service

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Adult Carers

- Transitioned from a 6–8 session model to a more flexible 4-session model, reducing waiting times and making support more accessible.
- Delivered a wide range of groups and activities including Come for a Cuppa, carers walks, themed social events, and focus groups with around 70 active members contributing to coproduction.
- Introduced an Employment Support Worker, working with Elevate Salford to help carers re-enter or sustain employment. This post is funded externally.

Young Carers

- Delivery of school-based support proving fruitful, with new schools signing up and school groups running on a frequent basis. This has proved to be an area of growth for the service and has received positive feedback from commissioners.
- Young Carers Action Day and the SPARK project to empower young people to express their experiences, including through posters and celebration events.
- Developed tailored support for Young Adult Carers (aged 16–24) and those not in education, employment or training (NEET).
- Continued to use wellbeing tools to measure impact, with most young carers showing reduced psychological distress after 1:1 support.

Partnership & Coproduction

- Carers themselves remained central to service design, with strong input into activities, surveys, focus groups, and Carers Strategy 2025 refresh development.
- The team worked closely with health, education, and voluntary sector partners to widen reach and increase referrals.

Service Activity & Impact

- Over 7,000 instances of support delivered across the year, through 1:1 sessions, groups, drop-ins, and events.
- Carers Assessment delivery exceeded annual targets, with 100% of carers reporting positive outcomes.
- Hybrid delivery (face-to-face, telephone and online) ensured accessibility and choice.

Challenges & Responses

- External IT system challenges caused some delays, but collaborative problem-solving with partners has led to improvements.
- Demand for both young carers and adult carers services continues to grow, requiring ongoing adaptation to best support carers in Salford.

Success Stories

Amanda

Amanda is a 16-year-old female, caring for her mum who is in a wheelchair. She also cares for her younger sister who has mental health needs. Amanda was re-referred into the service by college staff. Amanda was also accessing support through CAHMS. Amanda had previously not wished to access support.

Due to caring responsibilities Amanda become isolated and did not have a solid friendship group, displayed low self-esteem and confidence and was waiting to start college. Amanda had no peer support as she had not been attending school for a long time.

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Amanda completed six sessions with the service. Sessions focussed on building confidence, prepare for transition to college and to introduce Amanda to new activities for peer support. I attended several Child in Need meetings for Amanda and her family, raising any issues from the young carer's perspective to help professionals supporting the family to understand the situation.

Through support Amanda's confidence grew. Amanda became more open about her caring role and how it has and will affect her life, studies and future. Amanda is now aware of support packages available to help her during times of intense caring. College staff recognised improvements and fed back that Amanda had become more comfortable in college, created a friendship group, and went out with her friends more.

Case Study Title	Young Carer
Summary (Brief outline)	I completed six sessions at a variety of different places from coffee shops to The Trafford Centre. This allowed the young carer a safe, open line of communication to speak about their caring responsibilities and allow respite from caring.
Background	The young carer is a 16-year-old female, caring for her mum who is in a wheelchair. She also cares for her younger sister who has mental health needs. The young carer had previously been referred into our services, however at the time did not have a school placement and they did not engage with me or the service. The young carer was re-referred into the service by staff at her college placement and engaged with support. The young carer was also accessing support through CAHMS.
Challenge	The referral was made for the young carer to allow her a safe space to speak about her caring role due to the following reasons: • The young carer had become isolated and did not have a solid friendship group. • Low self-esteem and confidence. • She lacked peers as she had not been attending school for a long time. • Was waiting to start college. • To provide her respite from her caring role and her home life situation – caring for 2 family members. One challenge was that the young person had previously declined support – and to find new ways to allow her to engage with the service.
Approach	All sessions took place outside of school/college environment as I was aware that this was not a place the young carer felt comfortable. I wanted to make sure the young carer felt she had time away from her caring role doing fun activities, whilst still being safe

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	and to build up her confidence to ensure she was able to continue to do activities by herself and with friends once our sessions had completed. I attended several Child In Need meetings for the young carer and her family. This allowed me to make sure the voice of the young carer was heard, raising any issues from the young carer's perspective. This allowed all professionals to get a fuller picture of the young carer's life.
Obstacles and issues	Finding relevant support for the carers age – after being out of school for so long. This has led to a piece of work, developing our service offer with 'transition age' young carers to establish what groups and activities they would like to see, which the young person was involved with.
Evidence of good practice	I built an excellent rapport with the young carer to establish trust and safety in myself and the service. Though session work the young carer became more open about her caring responsibilities and how she was feeling and speak freely. I kept in regular contact with the young carer between each session, so she knew the support was always there when needed.
Actual outcomes	From receiving support, the young carer became more open during the sessions, speaking about her caring role and how it has and will affect her life in the future. The young carer's confidence grew. She began to suggest where to go for some of the sessions and led the conversation. This growth and confidence have been noted outside of the sessions. With college staff recognising that she had become more comfortable in college, created a friendship group, and went out with her friends more and more. The family also came off a child in need plan and know how to access relevant support if needed.

Looking Ahead (2025/26)

Priorities for the year ahead include:

- Delivering an impactful Carers Week with city-wide activities.
- Expanding young adult carers and NEET support.
- Building on hospital discharge pathways to improve carer visibility within health settings.
- Strengthening workforce development through supervision, student placements, and ongoing CPD.

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Conclusion

2024/25 has been a year of growth, innovation, and resilience for Gaddum Salford Carers. The service has supported thousands of carers across Salford, ensuring their voices are heard and their needs met. Looking forward, the service remains committed to partnership working, co-production, and working towards the Carers Strategy Refresh in 2025.

Carers Manchester – Annual Report Summary 2024/25

Introduction

Carers Manchester continues to be the central point of contact for unpaid carers across the city. Through the Contact Point helpline, the Carers Manchester Pathway, and a network of 18 local partners, we have supported thousands of carers to access advice, information, carers assessments, and financial help. 2024/25 has been a year of transition, with staff recruitment and innovative projects developed to support and identify carers.

Key data

- 2431 calls/ referrals into the helpline
- 1140 referrals/ signposts for local carers support

Key Achievements

Carers Manchester Contact Point (CMCP)

- Supported 1,800+ carers over the year, with 466 accessing support in Q4 alone.
- Main areas of support included Carers Assessment referrals, welfare benefits advice, and emergency grants.
- Established the Contact Point reference Group
- The Contact Point has become a member of the Helpline Standards Association.
- Delivered 87 Emergency Fund applications in Q4 alone, helping carers meet urgent needs such as utility bills and essential household items.
- Expanded the Welfare & Benefits Advice service, achieving average gains of £22 per week per carer.

Carers Manchester Pathway & Network

- Established a new Carers Strategy Board structure, induction for members, and forward planning to ensure stronger governance.
- Developed locality action plans aligned to a city-wide carers action plan, ensuring consistency across neighbourhoods.
- Facilitated the IMPACT project, engaging carers and partners in redesigning how carers access adult social care support.
- Strengthened the Carers Network with new structures, member-led meetings, and funding opportunities for network partners.
- Launched new workstreams on Equalities and Carers in Paid Employment, including training for employers and the successful bid for GMCA funding to support 20 carers into employment or training.
- Prepared the launch of the Carers Identification Card, rolled out from Carers Week 2024, with potential for retail discounts, leisure access, and integration with the Emergency Card scheme.

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Respite & Wellbeing

- Piloted Carefree, a new service providing free/ discounted short breaks for carers, delivered with local partners.
- Maintained strong cultural partnerships, supporting nearly 90 carers to attend Halle Orchestra concerts before the matinee programme ended. Work is underway to develop new cultural offers with the Halle and Bridgewater Hall.
- Planned creative Carers Week celebrations including poetry workshops, community events, and city-wide showcases.

Volunteering & Workforce Development

- Set up a Carers Manchester Volunteer Steering Group to design and oversee a volunteer programme, including role outlines, induction, and supervision processes.
- Developed student placements and training opportunities, helping future social workers understand carers' issues.
- All new staff are completing Helpline Skills training (Level 2/3) to ensure high-quality delivery.

Service Activity & Impact

- Thousands of carers reached across Manchester, with self-referral remaining the primary entry route (58% of Q4 referrals).
- Carers spanned all age groups, but the largest proportion accessing support were aged 35–64.
- 71% of carers supported were women, reflecting national trends.
- Carers represented a diverse city population, with 35% identifying as from non-white ethnic backgrounds, and strong representation from Muslim and South Asian communities.
- Caring relationships were varied, with carers supporting parents, partners, children, and extended family members across a wide range of health conditions, including dementia, autism, and long-term physical illness.

Challenges & Responses

- High demand for financial support highlighted the ongoing impact of the cost-of-living crisis. The Emergency Fund and welfare advice offer were expanded in response. A budget spreadsheet is in place to ensure this fund stays in-budget.
- Loss of Halle matinee concerts meant fewer cultural respite options; alternative partnerships are being pursued to maintain this valued support.
- Demand remains high for carers assessments and ongoing casework – a sign of continued pressure on carers but also of increased awareness and accessibility of support.

Success Stories

Fatima

Fatima is in her fifties and cares for her mother, who has mental health and physical conditions. Fatima had contacted the helpline for advice around Carer Breaks.

From the conversation with Fatima, it was clear that she was overwhelmed with her situation and did not know where to turn for support. Through conversation, I was able to find relevant support that would be of use to Fatima and her situation.

I referred Fatima for a Carer's Assessment review to address urgent needs. I also signposted Fatima to other organisations locally who can assist with carer breaks and respite options. Fatima was also signed up to the Carers Manchester newsletter so she can keep up to date with all that is going on with the service and in her local area.

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Fatima was relieved and happy with support. Fatima replied to confirm that she would follow up on the information sent about carer breaks and bereavement support that had been signposted. Fatima left the following feedback:

"Thank you for your time the other day - it was appreciated very much. I am overwhelmed & lots have gone on as mentioned, so it was probably a little longer than intended that call. Sorry if your ears were burnt out."

Case Study Title: Fatima	
Background	Fatima is in her fifties and cares for her mother, who has mental health and physical conditions.
Presenting issue(s)	Fatima had contacted the helpline for advice around Carer Breaks.
CMCP intervention(s)	I referred Fatima for her annual Carer's Assessment/personal budget and emailed her organisations that support with carer breaks (grants; accessible accommodation). I also emailed her details of alternative sources of bereavement support. • Referred for Carer's Assessment review • Signposted to Mobilise website – carer breaks/respite • Signposted to Greater Manchester Bereavement Support Service, Marie Curie's Bereavement Support Service and Sue Ryder's Online Support Service • Signposted to CMCP e-newsletter
Outcomes	Fatima replied to confirm that she would follow up on the information sent about carer breaks and bereavement support.
Feedback	<i>"Thank you for your time the other day - it was appreciated very much. I am overwhelmed & lots have gone on as mentioned, so it was probably a little longer than intended that call. Sorry if your ears were burnt out."</i>

Looking Ahead (2025/26)

Priorities include:

- Carers Manchester Contact Point helpline accreditation
- Launch of the Carers ID Card and expanded respite options.
- Delivery of the Carefree pilot and development of a wider respite strategy.
- Embedding new Equalities and Employment workstreams, ensuring carers from all backgrounds and working carers are better supported.
- Strengthening the Volunteer Programme, capturing social value, and celebrating volunteer contributions.
- Continued acknowledgement of Carers Week as a major opportunity for awareness and celebration.

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Conclusion

2024/25 has been a year of significant change and renewal for Carers Manchester. The service has delivered vital support to thousands of unpaid carers across the city, increasing financial stability, improving access to carers assessments. The year ahead will see a focus on delivering the new contract for the 2-year extension granted by Manchester City Council.

Therapy Services

Gaddum provides a wide range of Therapy services across Greater Manchester, focused around the key themes below:

1. Bereavement therapy for children and young people
2. Open-ended therapy for families where a child has a complex care need or is receiving palliative care
3. NHS Talking Therapies for adults in Manchester
4. Wraparound, practical support for people who are accessing Talking Therapies in Heywood, Middleton and Rochdale ('Getting Help'), and in Manchester.

These services and their impact are described below.

Children and young people's bereavement therapy

We provide bereavement services offering therapeutic support to children and young people in Manchester and Salford who have experienced the loss of a loved one.

Our specially trained bereavement therapists provided compassionate care to those struggling to cope with the challenging emotions that arise from the death of a family member or friend. Our approach prioritises holistic support, not only for the child but also for their families, ensuring care extends beyond therapy sessions. We deliver a wraparound service that provides consistent, ongoing assistance which strengthens the family unit and builds resilience to manage health and social challenges better, at home, in the future. This improves resilience within the family unit and has the additional benefit of reducing demand on urgent and emergency care services.

Key statistics for 2024-25:

- Our Salford bereavement service received 174 referrals, and Manchester received 202 referrals into the service
- In Salford we delivered 903 sessions, far exceeding our target of 480. Across the year, we worked with 88 CYP, more than doubling our target of 35-40.
- In Manchester, with a smaller staff body, we delivered 760 sessions and worked with 85 CYP.
- The largest referral source was schools, although we also continued to work with GPs, Early Help and VCSE providers and received referrals directly from families.
- Reasons for referral into the service provide an insight into complexity of the work, with CYP affected by loss related to suicide, drugs and alcohol, serious illness, murder, and multiple deaths.
- Demand for these services exceeded our ability to deliver, resulting in significant waiting lists (Manchester 90+ and Salford 68 children and young people, respectively) and many months waiting.

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Recognising waiting periods as significant challenges whereby issues can escalate, and health deteriorate, Gaddum's expert therapy team:

- designed a grief workbook for involved professionals such as teachers and youth workers to use while the child / young person is on the waiting list, and received good feedback on this, and
- continued to use the SilverCloud online therapy platform for access to evidence-based online courses to support children and young people while they waited for our service to begin.

Feedback from children and young people, and from their parents, has continued to be very positive, as illustrated in the statistics, quotes and case stories below.

Feedback highlights:

- 98% of CYP strongly agreed or agreed that their therapist listened to them and treated them fairly
- 97% of CYP strongly agreed or agreed that their therapist gave them choice about activities or what was talked about
- 88% of CYP strongly agreed or agreed that they got help that was important to them
- 96% of parents/carers strongly agreed or agreed that their CYP was treated fairly when accessing the service
- 95% of parents/carers strongly agreed or agreed that their CYP was listened to while accessing therapy
- 94% of parents/carers strongly agreed or agreed that their CYP received the help that mattered to them

Quotes from children and young people:

1. *"The most helpful thing was sitting down and talking with the Therapist who is the kindest person I have met. She listens to me when others don't"*
2. *"I have seen a change in my mindset and approach to things. I appreciated just having someone to talk to"*
3. *"I've not been worrying much anymore, I feel calmer. I've been opening up to other people more about my emotions, and that helps. Being able to talk about my late uncle was the most useful thing about the sessions"*
4. *"My sleep has improved. I feel more able to talk about my feelings and have started doing this more with my mum. I don't feel as sad about my grandma, I think talking about her helped".*

Quotes from parents/carers:

1. *"[X] enjoyed the sessions and having someone to talk to. The way he described it was like sharing his problems with a mate that listened to him and didn't try to tell him what to do"*
2. *"[X] found the sessions very helpful, and she seems to be able to manage her emotions better now"*
3. *"I have noticed she [a girl with suicidal thoughts] speaks up more about what she is feeling and does not hide when she is upset as much"*
4. *"he is able to manage his emotions better, and he learnt how to control them. He is able to speak about Dad now, and it seems that he understands the situation better as well"*
5. *"the biggest difference is in her motivation to study – she seems to be more confident and driven – her attendance improved, and she seems to be coping with pressures at college better"*
6. *"I have noticed the changes in all my children that they are calmer and understand their grief more"*
7. *"Recently [X] seems a lot happier in herself. She is able to keep on top of her anxiety more. [X] is getting outside a lot more with me (Mum) and she is also eating a lot better recently"*

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8. *"He seems a lot calmer, he is talking more. Over the last few weeks, whilst he's been having therapy, it seems like a weight has been lifted off his shoulders – he doesn't get as frustrated or angry"*
9. *"It's a wonderful service and I thank you from the bottom of my heart for helping my children".*

Case Study: Jordan's Story

Jordan's dad passed away from cancer around the time Jordan entered their teenage years. Although their dad had been unwell since Jordan was a toddler, his death still came as a profound and unexpected shock to the whole family. It was an especially tough time for Jordan, who was grappling not only with bereavement but also with the emotional weight of celebrating a birthday shortly after the loss. They struggled deeply with the idea of growing older without their dad by their side and found the thought of navigating life without him incredibly overwhelming.

In the months that followed, Jordan became increasingly withdrawn. Despite their mum's gentle encouragement to talk, Jordan found it almost impossible to open up. They worried about becoming a burden to those around them and kept their emotions bottled up. This inner turmoil led to mounting anxiety and an intense sense of pressure that they carried alone.

Things began to shift when Jordan was referred to bereavement therapy and started sessions with our CYP Bereavement Therapist. The first few sessions were difficult, as trusting someone new and talking about such painful emotions didn't come easily. But by the third session, Jordan started to feel more at ease. With our therapist's support, they began to share treasured memories of their dad, not just the difficult final days, but the happy moments they had spent together. As the sessions continued, Jordan noticed that talking about their dad helped them reconnect with the joy of those memories, rather than feeling consumed by grief.

This emotional breakthrough also made it easier for Jordan to talk about their dad with their mum and other family members. Loved ones quickly noticed a change with Jordan seeming to be "more open, calmer, and lighter." By the end of the sessions, Jordan reflected that therapy had "really helped me talk about dad." If they could change one thing, it would be to have "more sessions."

Jordan's mum also observed a significant transformation: "Jordan is so much more settled now. They're sleeping better and seem more like their old, happy self." Both Jordan and their mum expressed deep gratitude for the support they received and have already recommended Gaddum's bereavement service to other families facing similar loss.

Additional funding

Supported by specific external funding from Greater Manchester Police (using monies seized from the proceeds of crime and repurposed into community initiatives), we also delivered an enhanced bereavement therapy service in Manchester and Salford in cases where children and young people had experienced sudden and unexpected loss as a direct result of crime.

This service provided bespoke, trauma-informed, more intensive therapeutic support that helped 20 children and young people (over one year) deal with additional distress and difficulty, including but also over and above the usual grieving process. Considerable impact was achieved, not only in the immediate term but in respect of enhancing future life prospects, illustrated by Liam's story below.

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Case Study: Liam's story

Liam is 10 years old and is dealing with the loss of his mother's partner, who was murdered in the home by intruders. His mother reports that Liam is prone to anger and that he finds these feelings difficult to regulate.

Liam came to Gaddum at the start of 2024 for one-to-one therapeutic interventions. Our therapist offered a range of approaches, tailored to Liam's needs, such as play therapy, talking therapies, and art therapy. The structure of play therapy supported Liam to explore and scaffold a discussion of his feelings, and our therapist employed a drama work style to help Liam enact situations and see the point of view of others.

Our therapist has also been working to support Liam's 11-year-old sister and adapted his approach to complete a final session with the two children together. We have worked alongside the children's mother throughout and conducted a family therapy session as well as psychoeducation sessions with mum, to support her to embed the therapeutic work into family life and build resilience in the family.

Liam stated that he feels that something has changed for him, and that this change is noticeable to others, saying that "when I get angry, I can handle it better [...] I've been more calm in situations I don't like and she [mum] has noticed it and complimented me". Mum added that the sessions have helped with Liam's transition to High School, and with his anxiety around these changes.

Complex care therapy for parents and families

We continued to provide high quality, timely access to therapy for parents and families with children who have a life-limiting or complex care need. By working with and supporting the Complex Care Nursing Teams in Salford, Rochdale, and Stockport, we offer a flexible, therapeutic approach that allows parents, siblings, and other family members to access support that is tailored to them. In turn, this helps them to navigate their thoughts and emotions, and to focus on the time that they have with their child.

Key statistics for 2024-25

- In Salford, with a small staff complement, we worked with 27 individuals, exceeding our target of 5-6 long term clients and 3-4 short term. We were able to deliver 116 sessions, over half of which were attended face-to-face.
- In HMR, we worked with 40 clients across the year, and delivered 300 sessions, completing a mixture of in-person, telephone, and video appointments.
- In Stockport, we deliver a small service of only 8hrs per week. In this contract year, we worked with 7 clients, and delivered 111 sessions, the majority of which were face-to-face.

Case Study: Amy's Story

Amy was referred to the Complex Care service to access therapeutic support while navigating the emotional and physical demands of her son Connor's diagnoses of Cerebral Palsy and Epilepsy. Connor's health needs include challenges with mobility, communication, and ongoing medical vulnerabilities. Amy, a mother of four, sought therapy to find calm and regain a sense of control amid the pressures of caregiving.

From the outset, Amy spoke with honesty and depth about her role as a parent. She shared her unconditional love for her children and the ongoing effort of balancing Connor's intensive care needs with the responsibilities of parenting her other children. She emphasised the importance of having a safe, non-judgemental space to express her emotions—something that had been missing from her life for some time.

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Since starting therapy, Amy has managed a particularly demanding period, with Connor experiencing recurrent seizures, frequent hospital admissions, and increasing medical complexity. She described frustrations with the lack of adequate support from Connor's school during this time, adding to her emotional burden. Despite this, Amy remained steadfast in her caregiving, coordinating care for her other children and being by Connor's side both at home and in hospital.

One session focused on a particularly traumatic hospital stay, during which Amy witnessed the sudden death of another child on the ward, which she described as terrifying and unforgettable. She shared concerns about returning for future appointments, worried she might become overwhelmed with emotion. In therapy, we explored the impact of this event, and Amy acknowledged that she typically avoids crying in front of others, only doing so when she feels completely safe.

Amy also reflected on her long-standing tendency to suppress her emotions; a coping mechanism she traced back to her own childhood. She described her default response to distress as "it is what it is," illustrating the emotional numbing she's developed over time to manage the needs of those around her. While this has allowed her to continue supporting her children, it has left her feeling depleted. She described herself as emotionally drained, sharing that her "cup is empty," and has been for a while. Her sleep is fragmented and limited, further compounding her exhaustion and increasing her anxiety levels.

Throughout our work together, therapy has provided Amy with space to begin reconnecting with her own needs. We've worked to process recent traumas, and Amy has started to gain insight into how her emotional patterns have developed and how they affect her well-being. This reflective space has helped her speak openly, often for the first time, and focus solely on herself without feeling guilt or judgment.

Amy expressed that face-to-face sessions would better support her need for trust and emotional safety in therapy. We agreed on a flexible plan, with the option to update and reschedule sessions as needed. Amy has chosen to continue therapy, focusing particularly on managing her anxiety around Connor's future hospital admissions. A hybrid model of telephone and in-person sessions will support her continued engagement.

Amy shared: *"Thank you for today you're really great at what you do, you do make me feel safe and getting me to open up"*

Talking Therapies Manchester

We continued to deliver part of the NHS Talking Therapies service for adults in the Manchester City Council area. This comprised a range of one-to-one therapy including Cognitive Behavioural Therapy (CBT) informed work, person-centred counselling, Counselling for Depression (CfD), eye movement desensitisation and reprocessing (EMDR) therapy and support to access groups and guided online therapy courses using CBT techniques via the SliverCloud online therapy platform.

Key statistics for 2024-25

- In the contract year, 237 clients began therapy sessions with our team, far exceeding our target of 180 annually.
- By the final quarter of the year, 91% of clients were being seen within 6 weeks of referral, against a target of 75%.
- Across the year, 98% of clients were seen within 18 weeks of their referral, exceeding the target of 95%.
- Recovery, reliable recovery, and reliable improvement continue to strengthen within the service, with reliable improvement averaging over 60% across the year, against a target of 67%.

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- Our team booked nearly 2500 appointments across the year, delivering a blend of in-person and remote therapy sessions.

Case study: Katarina's story

Katarina is in her late 20's and from Eastern Europe. She came to therapy due to feeling lonely, disconnected, and carrying a lot of anxiety and worry for the future. Katarina was hopeful for therapy but expressed that she was a 'fixer' and therefore felt that talking therapy might be a challenge. She built a great relationship with her therapist and together they were able to explore some of her childhood experiences and recognise the ways in which these experiences were having an impact upon many areas of her life. By not looking for just the 'quick fixes', Katarina grew in self-awareness and was able to understand herself better, as well as see significant changes in her day-to-day life.

Katarina started to develop more confidence to make social connections and joined a local running club, where she has been able to make friends. Her Gaddum therapy sessions taught her the importance of sharing her feelings with others and now she feels better supported because she is more open with those around her.

At the end of therapy, Katarina gave the following feedback:

"My therapist was amazing; so knowledgeable and so friendly. This was an amazing experience, and I am leaving healthy, confident and happy. Changed my life in 11 sessions, I can't thank my therapist enough."

Getting Help HMR

We continued to deliver the Getting Help service (Getting Help is a partnership of organisations in Heywood, Middleton and Rochdale) through the provision of free, one-to-one practical support for people who are accessing therapy/counselling and are experiencing a range of issues, including money issues, loneliness and isolation, housing or homelessness problems, domestic violence or abuse, managing a caring role, identity-specific support, and drug or alcohol issues, amongst others. Unfortunately, this service was subsequently decommissioned for reasons beyond our control, but despite this we are keen to summarise our provision and the impact it had.

Partnership working

By working in partnership with 5 local organisations with differing specialist provisions, we can extend our reach into the community and ensure residents receive holistic support that take into account the whole person and all of their needs. The partnership consists of:

1. Petrus: Petrus provides residential and day support to people who are homeless or in housing need, or at risk. Petrus has 50 years' experience of engaging with the most socially marginalised groups in the borough, many with complex need.
2. The Proud Trust: The Proud Trust is an LGBT+ organisation that supports LGBT+ young people through youth groups, peer support, mentoring programs, and the Proud Connections chat service.
3. Recovery Republic: The Recovery Republic CIC is a Heywood-focused, self-help wellbeing centre dedicated to supporting the local community. They welcome everyone, including those with mental health needs, learning difficulties, poor mobility, those who are socially isolated, and anyone who would like to be part of the centre.
4. Rochdale Connections Trust: Rochdale Connections Trust are the leading independent provider of Domestic Abuse services, family support services, and targeted youth support interventions throughout the borough of Rochdale. RCT delivers a wide range of services for those affected by domestic abuse.

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5. Rochdale Women's Welfare Association: RWWA is a dedicated woman-led organisation striving to empower Black, Asian, and Minority Ethnic women to reach their full potential, tackling inequalities, eliminating violence Against Women and Girls, providing holistic support in a safe, culturally appropriate environment.

Key statistics for 2024-25

- The team supported 292 unique individuals over the last full year of the service, over the phone, online and in-person at various community hubs across Heywood, Middleton and Rochdale. Despite the wind-down of the service, the team were close to achieving their target number of 300 clients.
- In addition, the team delivered 128 public-facing community events, against a goal of 120 annually.
- For people in the service, approximately 62% reported a measurable increase to their mental wellbeing from the start to the end of their sessions, against a goal of 60%.
- Key issues were topics such as money worries, housing issues, caring roles, social isolation and drug/alcohol issues.

The service was delivered by a team of Community Engagement Workers trained in Motivational Interviewing and providing one-to-one solution-focused support. The intention was to put people in a better place to move forward, thereby avoiding the need for therapy services where possible and supporting people to be ready for therapy where this is still needed. An example of impact – illustrating both short-term impact and helping to lay foundations for enhanced life prospects – is provided by the case study below.

Case Study: Terry's story (Getting Help HMR)

Terry is a man in his 20s living in Rochdale. Terry was referred into Getting Help's Community Engagement team after his initial assessment with HMR Talking Therapies for support with debts and finances.

During the initial conversation with his Community Engagement Worker, Terry shared that he was a guarantor for a loan for a friend, who, unbeknownst to Terry, had increased the amount they borrowed. This friend had since severed communication with Terry, leaving him responsible for debts of over £11,000. Terry also disclosed that because of his ADHD, he struggles with understanding his finances more generally and that his previous attempts to address this issue independently had been unsuccessful.

In his sessions with Getting Help, Terry worked alongside his Community Engagement Worker on creating a household budget as this is the first step debt support agencies will ask of a client accessing their services. Using the figures in the household budget, we supported Terry with identifying savings he could make and discussed cheaper alternatives or eliminating some of the unnecessary spending entirely. Getting Help also supported Terry with creating an account with Step Change debt support and submitting the figures from his household budget.

Terry was given debt management options to choose from and asked for our assistance in understanding these – whilst we were unable to provide direct financial advice, we helped him understand some of the terminology used in the options provided by Step Change and offered signposting to organisation such as Citizen's Advice Bureau and local community money advice services in case Terry wanted further guidance.

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In his final session, Terry shared that he was able to make an informed decision on which option to select in his Debt Management Plan from Step Change and that he would be completely debt-free within 3 years. Terry thanked Getting Help for all of their support adding that there was “a huge relief” knowing that he would be debt-free in 3 years, adding that he could “be hopeful about the future again”.

Getting Help MCR

Supported by specific external funding from a corporate funder, we also delivered a Getting Help type service in Manchester, whereby a Community Engagement Worker provided short-term practical support for people accessing or waiting to access our Manchester Talking Therapies service.

This supported some 70 people over a year to address practical challenges impinging on their mental health – most commonly in respect of housing, financial security, employment and debt – and supported people to feel more confident and to prepare for therapy where that was still needed.

Key statistics for 2024-25

- Our worker completed 222 one-to-one sessions across 57 clients
- We delivered three courses of the Living Life to the Full course, with 20 people attending across the 3 cohorts.
- Overall, the service worked with 76 unique individuals, against a target of 75.

Case Study: John's story (Getting Help MCR)

John* is a security worker in his late fifties who was initially referred to our Talking Therapies services by his GP due to experiencing a series of traumatic bereavements. When counselling started, it soon became apparent that there were wider health and social care needs contributing to his stress and low mood, including issues around finances and benefits, social isolation, and food poverty. He was also being offered fewer shifts at work following a recent heart attack. John's therapist referred John to our Community Engagement Service, and our worker arranged to meet him in the community to agree some goals and explore what additional support could be offered.

The first time our worker met John, he spoke less about his financial situation and more about grieving his wife, about the loss of his grandchild to murder and feeling pushed out at work. Although John was benefiting from counselling, it was felt that he needed to speak to someone who understood and had been through a loss like this. Our Community Engagement Worker was able to connect John to peer support through the agency Support After Murder and Manslaughter (SAMM) and liaised directly with one of their agents to ensure he got the support.

To address his financial issues, our worker provided food bank vouchers to help in the short term and signposted to a local cooperative pantry to ease the burden in the longer term. We also successfully applied to a local emergency fund which ensured that John could pay his phone bill. John struggles with literacy, making it difficult to navigate the benefits system himself. Together with our worker, he reviewed his benefits and ensured he was receiving everything that he was entitled to. We also made a referral to Adult Social Care to request a full needs assessment.

During the time that we have been working with John, we have been able to improve his financial situation both in the short term and apply for long term solutions. He leaves the service with on-going support from SAMM. John has expressed gratitude for the support Gaddum has been able to offer.

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Community

Culturally Appropriate Advocacy

From October 2023 to March 2025, Gaddum delivered the Department of Health and Social Care's (DHSC) Culturally Appropriate Advocacy Pilot (Phase II), supporting 289 people across Greater Manchester. Using our rights-based, anti-racist, and culturally appropriate model, we helped people from racially marginalised backgrounds access the care and support they needed, challenge discrimination in services, and promote culturally appropriate practice across the sector.

This service was one of only two pilots nationally, funded as part of the DHSC's work to reform the Mental Health Act. The findings will directly inform how advocacy can address racial disparities and racism in mental health services, as well as shape what a national model of culturally appropriate advocacy should look like. The service was independently evaluated, with the final report due next year.

As part of the programme, we also supported the development of the Patient Carer Race Equality Framework (PCREF) across two NHS trusts, providing feedback in line with standard 1.7 and using institutional advocacy to improve care and outcomes for patients.

Outcomes

Outcomes

- 94% reported we helped them understand their rights
- 87% said we supported them to access the care they needed to recover
- 61% reported that we helped them leave hospital sooner

Influencing and Institutional Advocacy

A key focus of this pilot was strengthening our approach to influencing and institutional advocacy. Our activities included:

- AMHP engagement – attending practice development sessions, delivering training, and raising awareness
- NHS Trust strategy – contributing as members of the GMMH Anti-Racism Steering Committee and PCNHSFT Health Inequalities Oversight Group
- PCREF implementation – using the framework to improve patient experience
- ICB and GM-wide influence – engaging in the s136 improvement plan steering group, presenting patient feedback, and amplifying lived experience voices
- Research contributions – influencing Manchester Metropolitan University's research on Black men and the Mental Health Act, and presenting at the Westminster Symposium on the Act, highlighting culturally appropriate advocacy as a key demand

Impact:

"You have started a chain of improvement events here at GMMH that will make a huge difference to our service users and carers."

– GMMH Head of Service User Experience and Improvement

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Case Studies in Practice

1. Medicines Access for Inpatients

The service identified that many new inpatients were not receiving timely access to medications for pre-existing conditions—especially speakers of other languages and those in PICU. In some cases, patients only received their medications after Advocate intervention.

Solutions proposed by Experts by Experience and Advocates:

- Prompt access to pre-existing medications upon admission
- Clear explanations when medications are withheld
- Increased staff awareness of the stress caused by not receiving essential medication

Actions taken:

- Advocates and Experts by Experience met with Medicine Safety Officers to share patient experiences
- Raised concerns about withdrawal risks and the potential for misinterpreting behaviours during s2 assessments

Outcomes:

- GMMH's Medicine Safety Standard Operating Procedures are being updated to emphasise medication provision on admission
- Training resources, including a video and newsletter featuring lived experience voices, are being shared with staff

2. Reducing Length of Stay and Preventing Readmissions

Psychiatric inpatient care costs between £424 and £723 per day. During the pilot, 35 people reported that advocacy support enabled them to leave hospital sooner. Assuming just a two-week reduction in stay, this represents a saving of £354,270 over 15 months.

In addition, 39 people reported that advocacy reduced the risk of being detained or re-detained. With the average inpatient stay at 39 days, this equates to a further cost saving of £1,099,683.

Our impact extends beyond crisis services. In the community, Advocates have contributed to system efficiencies by:

- Ensuring care and support plans are appropriate and effective
- Identifying needs early and facilitating timely interventions
- Supporting people on Community Treatment Orders to stay well and avoid relapse

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Case Studies

Case study 1: helping people leave hospital

Background
AM was detained on Macoll ward Initially under Section 2, then subsequently Section 3. His preferred language was Urdu, making communication a significant factor in his care. Due to this, he requested one on one meetings with us to better express his needs. His key concern was a lack of clarity around where he would be housed after discharge. AM was having issues with his partner and was unsure if he could return to his partners home, where he was living before his detention. AM also believed that he may require supported accommodation, due to his Bipolar diagnosis. In addition to this, AM seemed to be unaware of many of his rights under the Mental Health Act, including rights to appeal his detention and right to a translator. Due to these circumstances, AM required Advocacy support to help inform him of his rights, particularly rights relating to housing post discharge, and communicate his views effectively with staff involved in his care.
Actions
Language Support: I liaised with AM effectively in his preferred language, Urdu, to empower him by ensuring his rights and queries were addressed in a way in which he would clearly understand. AM was initially not aware of many of his rights, including his right to a Tribunal to appeal his Section 2 Detention. AM initially opted to apply for this, but later cancelled his application, due to changes in circumstance making him confident that he would be discharged before the expiration of his Section 2 (improvement in his Mental Health and relationship with his partner). I also made AM aware of his right to a translator being arranged for his one to ones and ward reviews. AM said he thought he would greatly benefit from this, leading me to request ward staff to arrange this. He later discovered that his consultant spoke Urdu, making him deem this unnecessary, however, he mentioned that we would not have been aware of these rights if weren't for advocacy support. Care Coordinator and Discharge Plan: AM's primary concern was the lack of assistance he was receiving regarding housing arrangements post-discharge. I explained that if he does not have a registered address or an address he can return to after he is discharged, then accommodation will be arranged for him, either through the local authority or under Section 117 aftercare. I explained the role of a Care Coordinator and how they would be the appropriate individual to help Atif Navigate these concerns. I followed up with the ward staff multiple times to ensure a care coordinator would be assigned, stressing the importance of discharge planning for his care. I also

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advocated for clarity around his discharge process and raised his concerns with the charge nurse and consultant.

- **Consultant Communication:** AM was briefly placed on a Section 3 before he was discharged. He found this concerning, as he was confident that he would be discharged before the expiration of his Section 2. I liaised with staff around the reason for this and I was made aware that unresolved concerns about his relationship with his wife were delaying his discharge. He informed me that he found this very confusing, as his relationship with his wife had improved in the days leading up to this.

I advocated on his behalf, requesting that the consultant communicate directly with him regarding these issues so he can get a better idea of AM's perspective on his relationship. This support led directly to AM being discharged sooner, as because of this intervention, AM's consultant conversed with him and deemed it appropriate for him to be discharged back to his partner's home.

Outcomes

- **Access to Care:** AM indicated in his CAAP outcomes questionnaire that he felt the advocacy support helped him access the care he needed. I feel this was achieved by ensuring he was informed and empowered through effective communication in Urdu and communicating his views and requests on his behalf to staff and his consultant, ensuring cohesive understanding between the client and staff.
- **Discharge Timing:** AM felt that the advocacy support expedited his discharge, as he was discharged shortly after my intervention. He was clear that the concerns about his relationship were resolved, and he was able to leave the hospital sooner with all his needs addressed.
- **Understanding of Rights:** I explained AM's rights under the Mental Health Act (right to appeal his detention and right to a translator) to him, which he acknowledged helped him make informed decisions about his care.
- **Culturally Appropriate Care:** The culturally appropriate advocacy played a key role in ensuring AM felt understood and supported during his hospital stay. This was displayed through effective communication with the client in his preferred language, and through cultural awareness of the client's background (relationship dynamics in South Asian Culture).

Summary

AM was discharged earlier, due to intervention from an advocate, leading to clearer communication between him and his consultant. This highlights the importance of communication between advocacy and healthcare professionals.

AM consistently mentioned how seeing an individual from the same cultural background as him made him feel much more comfortable in expressing his views and wishes, and said this had a positive impact on his mental health during his detention, this highlights the efficacy of Culturally Appropriate Advocacy.

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Case study 2: keeping people well in the community

Background

S is a 52-year-old British-Pakistani woman. S was undergoing EDMR therapy for childhood trauma when she was told her care plan may be reduced with no explanation as to why. This impacted her mental health causing anxiety and feelings of depression and disrupted her therapy. She wanted CAAP support to help keep her care hours.

Actions:

During our first visit S told us that adult social services were considering reducing her care plan hours. After meeting with S and making an advocacy plan, I contacted her social worker to highlight why S's care plan hours should not be reduced and suggested that if this is being considered she should be provided with a care act advocate. Whilst I was waiting for a response from the social worker, S contacted me to tell me that the care hours had been reduced. Following this, the social worker contacted me explaining their decision and stating that she does not believe a review or care act advocate is needed.

After seeking advice from my manager and researching into care review procedures on the government website and The Social Care Institute for Excellence website I emailed the social worker again requesting a formal light-touch review of the care plan. I outlined the impact on S's mental and physical health as well as stating that she did not feel involved in the initial process and highlighting the importance of providing her with a care act advocate who can support her through the review process. Following this, the social worker contacted me to let me know that they would complete a home visit, light-touch care package review and refer her for a Care Act Advocate.

Initially, the social worker stated that S make changes to her schedule to cut downon time, such as having toast or cereal for breakfast instead of the cultural food that she had been having. Working in a culturally appropriate manner benefitted this case as I was able to advocate for the importance of S being able to have time for her cultural food to be prepared as this is what she has eaten her whole life and is culturally important to her. Whilst waiting for the review I regularly contacted S to check what further advocacy needs she might have in the meantime, such as looking into debt advice services and community activities available in her area. I also chased up the Care Act Advocacy referral with the social worker and local Advocacy provider until it was allocated.

Outcomes

Due to CAAP support S was able to get a light-touch review of her care package as well as access to a Care Act Advocate to support her through the process. While the review is still in process, I have been providing S support by calling regularly and checking in to see if she has further advocacy needs. For example, her EDMR therapy was being disrupted and had to be stopped due to the stress and anxiety of the review. Therefore, I referred her to counselling and therapy services at ACMHS so that she still had a support network for her mental health. S has expressed her appreciation of the service before, stating that our "sincere support" is making a "real difference" and "it is important to know there are people who care"

Recovery in Community

In January 2025 we launched Recovery in Community: a collaborative initiative between Manchester Mind and Gaddum. The service is funded by the Greater Manchester Health and Social Care Partnership. We seek to draw on the strengths of the VCSE sector to solve problems in our Mental Health system, specifically supporting people be discharged into the community after mental health care treatment. The aim of Recovery in Community is to:

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- Repatriate: wherein Manchester residents are in an out of area placement (OAP) work to get them back to Manchester
- Discharge: provide practical support to expediate the discharge of people in mental health hospital who are ready to leave.
- Recover: support people to stay well in the community post discharge, by ensuring they stay connected to the resources they need and support them for 6 months post discharge.

The first 3 months of the service focussed on partnership building and values alignment as well as the development of our brand. We took our first referrals in February and March and had appointed the majority of caseworkers by the end of March 2025. We also built relationships with the hospitals to establish a referral route from the ward teams.

Coproduction

In August 2023, Gaddum was formally awarded a contract by Greater Manchester's Integrated Care Board (ICB) to embed co-production in community mental health commissioning across the region.

Following a rapid mobilisation phase, Gaddum's co-production team grew significantly during 2024/25 expanding from three to six members. This growth enabled us to facilitate co-production both at a system level and within local mental health workstreams.

Strengthening Internal Structures

- Established a Co-Production Management Group (CMG), chaired by Lived Experience representatives and supported by 10 active members, facilitated by Gaddum.
- Built a network of 200+ people with Lived Experience, providing valuable insight into co-production across the system, further broadened through promotional activity.

Embedding Lived Experience at a Strategic Level (2024/25)

We have ensured lived experience voices are central to the following system-wide workstreams:

- Complex Emotional Relational Needs
- Perinatal Mental Health
- Talking Therapies
- Community Care & Rehabilitation
- Complex Care & Mental Health Rehab Task & Finish Group
- Adult Eating Disorders
- Mental Health Community Crisis
- Co-Occurring Conditions
- Contributed to the GM ICB Lived Experience Strategy

Partnership with Big Life Group (Co-Occurring Conditions Project)

Through our joint work with Big Life Group, we have:

- Gathered insights from 100 people about current service provision.
- Supported Expert by Experience (EBE) involvement in the Manchester Drug Conference and CTI training.
- Collaborated with Greater Manchester Dual Diagnosis Liaison Service (GMDDLs) to co-produce forthcoming Community Dual Diagnosis Training for professionals.
- Attended COHMAD and worked with GM & 10GM to deliver a fully co-produced research project, making the business case for increased investment in peer-led recovery programmes.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2025

Carer Engagement

In Salford, we facilitated carer-led focus groups exploring key themes: mental health, male carers, and the cost of living. Insights gathered are actively shaping the Salford Carers Strategy (2025).

"Thank you... it's great to be part of discussions that benefit carers across Salford, and to feel our voices are truly being recognised and heard."

Peer Facilitator Support

We continue to empower peer facilitators by:

- Creating an online directory and resources, co-designed with peers.
- Developing a core co-production group to support initiatives and pursue training opportunities.
- Providing training such as Body Language, Active Listening, and tailored Q&A sessions.
- Leading on a Salford University project combining live talks and podcasts:
"The speaker's openness was deeply moving and inspiring. His bravery reduced stigma and encouraged honest conversations, leaving me with a greater sense of empathy, understanding, and hope." — Student Nurse
- Coordinating an October 2025 event celebrating Mental Health Peer Workers.
- Collaborating with Lingua GM to provide translation support, including Arabic-speaking peer workers, and exploring the delivery of training in multiple languages.

Other Initiatives (2024/25)

- Bolton Changing Futures: Steering group involvement and CMG member contributions to workshops.
- Gallery of Ideas: Supporting Collaborate Out Loud to develop accessible leadership boards as part of Fairer Health.
- Mental Health & Carers Week: Co-produced celebration of art, creativity, and co-production.
- "I and We" Statement Workshops: Reviewing clarity of language; Phase 2 to develop a toolkit and embed co-production principles.

Social Work Student Placements in Numbers

Gaddum's Student Social Worker Placement Programme has provided **27 Students** with a practice learning opportunity throughout the course of this academic year. 23 completed placements with a pass, 1 student failed placement and 3 students have carried over into the 25/26 academic year. Students have benefited from learning opportunities that have spanned our core service offer as placements have been provided across our Carers, Therapy and Advocacy services.

For this report we will provide data on the 24 placements that have finished within the 24/25 academic year.

First Placements

19 students have been working towards completing their first practice placement with us. These placement opportunities take place across 70 days. They have been provided by the following Gaddum services:

Salford Adult Carers (4)
Salford Young Carers (6)
Manchester Carers Contact Point (5)
Rise project – Talking Therapies (3)
Getting Help Rochdale (1)

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In total, students completing their first practice placements have contributed 1,294 working days across these services.

Final Placements

5 students have been working towards completing a final practice placement with Gaddum. In order for a final practice placement to meet the learning needs of a student at this level, the placement must provide learning opportunities that have a statutory function. For this reason, final practice placements have been provided by the following Gaddum services:

Salford Adult Carers (4)
Culturally Appropriate Advocacy Provision (1)

In total, students completing their final practice placements have contributed 500 working days to these services.

Let's add it all together...

Collectively, throughout the 24/25 academic year and based on the 24 finished placements students worked for **1794 days**. Based on a working week of 35 hours, working for 42 weeks per year (210 days), our social work students have contributed the equivalent hours of just over 8.54 **full-time members of staff**.

Therefore, based on the current front-line salary of £24,412 the financial Return of Investment for this academic year is **£208,478**.

Financial review

For the year ending 31st March 2025, the charity's financial position reflects the significant progress made to grow and stabilise the organisation following a period of considerable challenge. The previous two years were extremely demanding, and forecasts for 2024–25 anticipated a continuation of those difficulties. However, through careful financial stewardship and renewed focus on sustainability, the charity has achieved a much-improved financial outcome. At the year end, £220,709 of the total funds are restricted, and the charity also generated an unrestricted surplus of £256,482, of which £80,000 will be used to support the organisation in funding the continued increasing cost base, in particular the increase in Employers' National Insurance rate which is anticipated to cost the organisation an additional £60,000 per annum.

Total income for the year was £3,507,314, the highest level in the charity's history and a 40% increase year on year. This significant growth demonstrates the success of our efforts to strengthen the relationships with our key funders as much of the additional income came via existing income streams. Expenditure was managed prudently throughout the year, with a continued emphasis on ensuring that charitable funds are used effectively to deliver impact. Staffing costs remain the largest area of expenditure, and the full year impact of the 2023–24 pay review (2%–9% across the workforce), was felt, which was then followed with a further 2% uplift in 2024–25. These increases were necessary to retain skilled staff and to align with sector benchmarks, particularly in light of inflationary pressures.

Operational and project costs were monitored closely to ensure resources were directed toward charitable objectives.

As with the previous year, the market value of the charity's long-term investments improved year on year. As at 31st March 2025, an investment gain of £33,358 was recognised, contributing positively to the overall financial strength of the organisation.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2025

Unrestricted funds at the year end totalled £2,876,764, of which £1,290,531 represents free reserves, excluding amounts held in tangible fixed assets and fixed asset investments.

Reserves policy

The Trustees continue to review the charity's reserves policy to ensure that adequate unrestricted funds are held to safeguard operational continuity and respond to future opportunities or risks.

As with the previous year, there are significant reserves being held following the sale of Gaddum's head office premises in September 2021. These reserves are being held as the organisation continues to lease space whilst seeking opportunities to reinvest monies into a new head office location. The organisation has engaged with an external consultant who is supporting the organisation in sourcing a property that is aligned to our charitable vision, supporting individuals and communities we exist to serve to achieve equitable health, wealth and self, and one that will be fit for Gaddum's needs far into the future. It is expected that a material amount of the £2.721m unrestricted reserves will be re-invested in a property that meets the needs of, not only staff members, but the services we currently deliver and communities we serve.

In the event of the loss of substantial core funding, service delivery staff would be eligible for TUPE arrangement to the new provider with no redundancy costs liable for Gaddum. However, three months organisational operating costs of approx. £160k will be retained in reserves as a minimum to cover core costs.

Structure, governance and management

The recruitment of new Trustee Board members follows a similar process to Gaddum's wider recruitment processes under its HR policies and procedures. There is a wide advertising campaign using a variety of social media and traditional platforms including the Gaddum website, LinkedIn, VCSE infrastructure networks, GM VCSE leadership networks, professional networks of Trustee Board members and Senior Management Teams. The use of VCSE networks ensures Trustee Board vacancies are disseminated into communities. Recruitment includes the following statement: -

'We are seeking people from diverse backgrounds and communities to be more reflective of our service users and the wider Greater Manchester population. These are voluntary positions, and we are looking for people with experience and knowledge at a strategic or senior level. Key attributes will be leadership, accountability, integrity, and commitment.'

Potential new members for Trustee Board are interviewed by the Chair, Deputy Chair, Chief Executive, and other Trustees as appropriate or applicable. Potential new Trustees are asked to attend a Trustee Board meeting as an observer before a final decision to appoint is made by all members of Trustee Board. New Trustees are expected to undertake "Role of Trustee" training delivered by Salford CVS after appointment and as an update as required. A bespoke programme of Trustee Board development is ongoing, delivered by an external consultant; Trustees are expected to attend.

The Full Board meets once a quarter, in the evenings (every other meeting being in person). There are then additional subgroups with a reduced number of trustees on specific strategic organisational areas:

- Finance Subgroup – quarterly
- Building Task & Finish – quarterly
- Remuneration committee – annually as part of finance subgroup
- Business Development Subgroup – quarterly
- Governance Subgroup - quarterly

The Chief Executive and Executive Leadership Team have day to day strategic and operational responsibility for running Gaddum. Reports and papers outlining key organisational decisions are

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2025

presented at Trustee Board meetings for sign off by Trustees. A number of Trustees have specialist expertise, and their advice is sought when required.

The Executive Leadership Team in 2024-25 comprised of: -

Ben Whalley – Chief Executive

Lauren Edwards – Programmes & Strategy Director

Emma Jackson – Finance & Resources Director

Jo Campbell – Head of Development (resigned 22nd June 2024)

The organisation is a charitable company limited by guarantee and registered as a charity.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Related parties and relationships with other organisations

All members of Trustee Board and Senior Management Team are requested to declare Related parties and relationships with other organisations on appointment and at appropriate intervals.

Remuneration policy for key management personnel

The remuneration of Chief Executive & Executive Leadership Team is considered separately by the Trustee Board.

Risk management

A Strategic Risk Register has been developed and is presented, reviewed, and revised at each relevant Subgroup and Trustee Board meetings.

Fundraising

Gaddum does not undertake direct fundraising, but receives donations and funds raised by individuals and groups

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2025

Statement of responsibilities of the trustees

The trustees (who are also directors of The Gaddum Centre for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

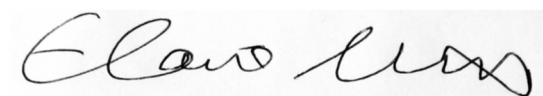
The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2025

Auditors

Slade & Cooper Ltd were appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 20/11/2025 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Elaine Mills', is written over a light grey rectangular background.

Elaine Mills

Chair

Independent auditors' report
to the members of
The Gaddum Centre

Opinion

We have audited the financial statements of The Gaddum Centre (the 'charitable company') for the year ended 31 March 2025, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, 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 Auditor's 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 trustees' annual report, other than the financial statements and our auditor's report 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.

Independent Auditor's Report (continued)

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 30, 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.

Independent Auditor's Report (continued)

Auditor's responsibilities for the audit of the financial statements

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

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

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Independent Auditor's Report (continued)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Christy Yun Hing Lau FCCA CTA DChA
Senior Statutory Auditor

for and on behalf of

Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date 23/12/2025

The Gaddum Centre
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	426	-	426	310,578
Charitable activities:	4	2,735,681	703,049	3,438,730	2,165,869
Investments	5	68,158	-	68,158	47,504
Total income		2,804,265	703,049	3,507,314	2,523,951
Expenditure on:					
Raising funds	6	12,128	-	12,128	11,156
Charitable activities:	7	2,655,889	601,337	3,257,226	2,772,800
Total expenditure		2,668,017	601,337	3,269,354	2,783,956
Net income/(expenditure) before net gains/(losses) on investments		136,248	101,712	237,960	(260,005)
Net gains/(losses) on investments		33,358	-	33,358	102,355
Net income/(expenditure) for the year	9	169,606	101,712	271,318	(157,650)
Transfer between funds		86,876	(86,876)	-	-
Net movement in funds for the year		256,482	14,836	271,318	(157,650)
Reconciliation of funds					
Total funds brought forward		2,620,282	205,873	2,826,155	2,983,805
Total funds carried forward		2,876,764	220,709	3,097,473	2,826,155

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
A full comparative SOFA is available at the end of the accounts.

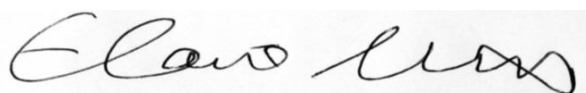
The Gaddum Centre
Company number 01348975
Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	14	10,111	24,114
Investments	15	1,595,043	1,533,686
Total fixed assets		1,605,154	1,557,800
Current assets			
Debtors	16	221,621	119,224
Cash at bank and in hand	17	1,637,687	1,500,879
Total current assets		1,859,308	1,620,103
Liabilities			
Creditors: amounts falling due in less than one year	18	(348,068)	(351,748)
Net current assets		1,511,240	1,268,355
Total assets less current liabilities		3,116,394	2,826,155
Creditors: amounts falling due after more than one year	20	(18,921)	-
Net assets		3,097,473	2,826,155
The funds of the charity:			
Restricted income funds	22	220,709	205,873
Unrestricted income funds	23	2,876,764	2,620,282
Total charity funds		3,097,473	2,826,155

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 39 to 56 form part of these accounts.

Approved by the trustees on 20/11/2025 and signed on their behalf by:



.....
Elaine Mills (Chair)

The Gaddum Centre
Statement of Cash Flows
for the year ending 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	26	102,827	(322,726)
Cash flows from investing activities:			
Dividends, interest, and rents from investments		68,158	47,504
Purchase of tangible fixed assets		(6,178)	(3,134)
Proceeds from sale of investments		383,920	792,378
Purchase of investments		(411,919)	(857,558)
Cash provided by/(used in) investing activities		33,981	(20,810)
Increase/(decrease) in cash and cash equivalents in the year		136,808	(343,536)
Cash and cash equivalents at the beginning of the year		1,500,879	1,844,415
Cash and cash equivalents at the end of the year		1,637,687	1,500,879

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Gaddum Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of investment management fees & expenditure in relation to staff members who are directly engaged in fund raising.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between the different charitable activities. The charity has calculated its allocation of the support costs based on the income from the individual projects to the total income of all work streams.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £400 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Office fixtures and equipment	20% to 33%
-------------------------------	------------

Notes to the accounts for the year ended 31 March 2025 (continued)

j Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

k 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.

l Cash at bank and in hand

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

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 Financial instruments

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

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

o Pensions

The cost of providing retirement pensions and related benefits is charged to the Statement of Financial Activities over the periods benefitting from the employees' services.

The disclosures in the financial statements follow the requirements of Section 28 of FRS 102 in relation to multi-employer funded schemes in which the Charity has a participating interest.

Contributions payable under an agreement with the scheme to fund past deficits are recognised as a liability in the financial statements calculated by the repayments known, discounted to the net present value at the year end using a market rate discount factor of 5.52% at 31 March 2023, 5.31% at 31 March 2024 and 4.84 at 31 March 2025. The unwinding of the discount is recognised as a finance cost in the Statement of Finance Activities in the period incurred.

The Charity also operates a money purchase pension scheme for its employees. The assets are held separately from those of the Charity. The annual contributions payable are charged to the Statement of Financial Activities. The disclosures in the financial statements follow the requirement of FRS102.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2025 £
Donations for Salaries	426	-	426
Total	426	-	426
Previous reporting period	Unrestricted £	Restricted £	Total 2024 £
General Donations	28,863	281,215	310,078
Donations for Salaries	500	-	500
Total	29,363	281,215	310,578

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2025 £
Capacity Building	52,163	419,885	472,048
Carers Services	1,089,772	237,413	1,327,185
Community	522,326	-	522,326
Coproduction	186,072	30,648	216,720
Therapy Services	880,752	15,103	895,855
Central	4,596	-	4,596
Total	2,735,681	703,049	3,438,730
Previous reporting period	Unrestricted £	Restricted £	Total 2024 £
Advocacy Services	496,538	-	496,538
Carers Services	463,493	248,015	711,508
Coproduction	66,667	49,776	116,443
Therapy Services	722,144	80,839	802,983
Central	38,397	-	38,397
Total	1,787,239	378,630	2,165,869

5 Investment income	2025 £	2024 £
Quoted investments	68,158	47,504
	68,158	47,504

All investment income is unrestricted.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

6 Cost of raising funds

	2025 £	2024 £
Investment management costs	12,128	11,156
	<u>12,128</u>	<u>11,156</u>

All expenditure on cost of raising funds is unrestricted.

7 Analysis of expenditure on charitable activities

	Direct Salary Costs £	Support Salary Costs £	Other Support Costs £	Total 2025 £
Current reporting period Restricted resources expended				
Capacity Building	98,768	7,304	273,719	379,791
Carers Services	113,620	25,502	56,433	195,555
Coproduction	14	3,289	3,550	6,853
Therapy Services	15,286	1,621	2,231	19,138
	<u>227,688</u>	<u>37,716</u>	<u>335,933</u>	<u>601,337</u>
Current reporting period Unrestricted resources expended				
Capacity Building	59,291	5,598	14,775	79,664
Carers Services	750,600	116,978	212,758	1,080,336
Community	217,038	56,056	176,917	450,011
Coproduction	101,633	19,969	33,052	154,654
Therapy Services	500,452	94,522	289,722	884,696
Governance Costs (see note 8)	-	-	6,528	6,528
	<u>1,629,014</u>	<u>293,123</u>	<u>733,752</u>	<u>2,655,889</u>
Total resources expended	<u>1,856,702</u>	<u>330,839</u>	<u>1,069,685</u>	<u>3,257,226</u>

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

7 Analysis of expenditure on charitable activities continued

Previous reporting period	<i>Direct Costs</i>	<i>Support Costs</i>	<i>Total 2024</i>
Restricted resources expended	<i>£</i>	<i>£</i>	<i>£</i>
<i>Carers Services</i>	503,669	81,521	585,190
<i>Coproducton</i>	41,824	5,747	47,571
<i>Therapy Services</i>	66,786	25,036	91,822
	612,279	112,304	724,583
Previous reporting period	<i>Direct Costs</i>	<i>Support Costs</i>	<i>Total 2024</i>
Unrestricted resources expended	<i>£</i>	<i>£</i>	<i>£</i>
<i>Advocacy Services</i>	458,453	84,621	543,074
<i>Carers Services</i>	472,126	154,464	626,590
<i>Coproducton</i>	52,968	28,125	81,093
<i>Therapy Services</i>	550,498	241,322	791,820
<i>Governance Costs (see note 8)</i>	-	5,640	5,640
	1,534,045	514,172	2,048,217
<i>Total resources expended</i>	2,146,324	626,476	2,772,800

8 Analysis of governance and support costs

Current reporting period	<i>Total 2025</i>	<i>Total 2024</i>
	<i>£</i>	<i>£</i>
Audit fees	6,528	5,640
Accommodation	102,102	98,607
Admin	36,906	14,816
Fees and charges	89,552	101,368
General Expense	301,745	97,295
ICT	96,977	93,004
Partnerships and sub-contracts	277,729	149,967
Staff Costs	158,146	65,779
	1,069,685	626,476

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	<i>2025</i>	<i>2024</i>
	<i>£</i>	<i>£</i>
Depreciation	20,181	25,077
Auditor's remuneration - audit fees	6,528	5,640
Auditor's remuneration - accountancy fees	3,468	3,000

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

10 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	1,916,261	1,796,636
Social security costs	168,725	157,429
Pension costs	89,596	84,559
Other Staff Costs	3,844	1,273
Redundancy and termination costs	7,771	8,496
	2,186,197	2,048,393
Allocated as follows:		
Charitable activities	2,186,197	2,048,393
	2,186,197	2,048,393

One employee has employee benefits in excess of £60,000 but below £70,000 (2024: 1). No employees with benefits in excess of £70,000 and below £80,000 (2024: Nil). No employees have benefits in excess of £80,000 and below £90,000 (2024: Nil). No employees have benefits in excess of £90,000 and below £100,000 (2024: Nil)

The average number of staff employed during the period was 82 (2024: 78).

The key management personnel of the charity comprise the trustees and the senior management team and are listed in the Trustees' report. The total employee benefits of the key management personnel of the charity were £219,651 (2024: £243,472).

11 Trustee remuneration and expenses, and related party transactions

No related party connected to the management committee received remuneration during the year (2024: One, as detailed below).

The spouse of Ady Bibby (trustee) was paid £35,173 for marketing and PR consultancy during 2023/24. The legal authority for this is through the governing document of the charity.

One (2024: no) member of the management committee received travel expenses of £190 during the year (2024: £nil).

Aggregate donations from related parties were £Nil (2024: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: One).

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Manchester City Council	825,690	855,794
	825,690	855,794

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Computer & office equipment £	Total £
Cost		
At 1 April 2024	149,414	149,414
Additions	6,178	6,178
Disposals	-	-
At 31 March 2025	155,592	155,592
Depreciation		
At 1 April 2024	125,300	125,300
Charge for the year	20,181	20,181
Disposals	-	-
At 31 March 2025	145,481	145,481
Net book value		
At 31 March 2025	10,111	10,111
At 31 March 2024	24,114	24,114

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Investments

	2025 £	2024 £
Market value at the start of the year	1,533,686	1,366,151
Add: additions to investments at cost	411,919	857,558
Disposals at carrying value	(383,920)	(792,378)
Add net gain/(loss) on revaluation	33,358	102,355
Market value at the end of the year	1,595,043	1,533,686
Investments at fair value comprised:		
UK Bonds	164,258	144,967
UK investments and unit trusts	217,886	221,232
Global investments	1,212,899	1,167,487
	1,595,043	1,533,686

Investments are all carried at fair value and are all traded in quoted public markets.

16 Debtors

	2025 £	2024 £
Trade debtors	148,605	57,830
Accrued Income	28,558	36,405
Prepayments	39,602	19,773
Other Debtors	4,856	5,216
	221,621	119,224

17 Cash at bank and in hand

	2025 £	2024 £
Short term cash investments	23,316	23,543
Short term deposits	1,018,096	1,011,915
Cash at bank and on hand	596,275	465,421
	1,637,687	1,500,879

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	26,463	42,090
Taxation and social security costs	41,596	27,460
Other creditors	21,052	14,964
Accruals	114,452	94,295
Deferred income	137,132	160,740
Pension deficit contribution	7,373	12,199
	348,068	351,748

19 Deferred income

	2025 £	2024 £
Deferred grant brought forward	160,740	99,187
Grant received	137,132	618,054
Released to income from charitable activities	(160,740)	(556,501)
Deferred grant carried forward	137,132	160,740

Income has been deferred because it has been received for the following year.

20 Creditors: amounts falling after more than one year

	2025 £	2024 £
Pension scheme liability	18,921	-
	18,921	-

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

21 Pension Fund

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a "last man standing arrangement". Therefore the Charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2025 to 31 March 2028:	£2,100,000 per annum (payable monthly)
-------------------------------------	--

Unless a concession has been agreed with the Trustee the term to 31 March 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum (payable monthly)
---------------------------------------	--

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

21 Pension Fund continued

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision

	31 March 2025 (£s)	31 March 2024 (£s)	31 March 2023 (£s)
Present value of provision	27,514	11,968	25,621

Reconciliation of opening and closing provisions

	Year ending 31 March 2025 (£s)	Year ending 31 March 2024 (£s)
Provision at start of period	11,968	25,621
Unwinding of the discount factor (interest expense)	316	980
Deficit contribution paid	(12,202)	(14,642)
Remeasurements - impact of any change in assumptions	174	9
Remeasurements - amendments to the contribution schedule	27,258	-
Provision at the end of the period	27,514	11,968

Income and expenditure impact

	Year ending 31 March 2025 (£s)	Year ending 31 March 2024 (£s)
Interest expense	316	980
Remeasurements - impact of any change in assumptions	174	9
Remeasurements - amendments to the contribution schedule	27,258	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution scheme and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

Pension Fund continued Assumptions

	31 March 2025 % per annum	31 March 2024 % per annum	31 March 2023 % per annum
Rate of discount	4.84	5.31	5.52

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

22 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Activities					
Capacity Building	-	419,885	(379,791)	-	40,094
Carers Services	148,447	237,413	(195,555)	(33,485)	156,820
Coproduction	-	30,648	(6,853)	-	23,795
Therapy Services	637	15,103	(19,138)	3,398	-
Central Services	56,789	-	-	(56,789)	-
Total	205,873	703,049	(601,337)	(86,876)	220,709
Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Activities					
Carers Services	206,055	529,230	(585,190)	(1,648)	148,447
Coproduction	-	49,776	(47,571)	(2,205)	-
Therapy Services	18,679	80,839	(91,822)	(7,059)	637
Central Services	56,789	-	-	-	56,789
Total	281,523	659,845	(724,583)	(10,912)	205,873

Name of restricted fund Description, nature and purposes of the fund

Balance at 31 March 2025

There are no material individual balances included within the different restricted activities at the year end.

The following funds are material balances within restricted funds

Carers Services

Balance at 31 March 2024

Carers Manchester - Manchester Carers Network £117,844

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

23 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2024 £	Income £	Expenditure £	Investment gains/ (losses) £	Transfers £	As at 31 March 2025 £
General fund	2,620,282	2,804,265	(2,668,017)	33,358	86,876	2,876,764
	2,620,282	2,804,265	(2,668,017)	33,358	86,876	2,876,764
Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Investment gains/ (losses) £	Transfers £	As at 31 March 2024 £
General fund	2,702,282	1,864,106	(2,059,373)	102,355	10,912	2,620,282
	2,702,282	1,864,106	(2,059,373)	102,355	10,912	2,620,282

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

24 Analysis of net assets between funds

Current reporting period	General fund £	Restricted funds £	Total £
Tangible fixed assets	10,111	-	10,111
Fixed asset investments	1,595,043	-	1,595,043
Net current assets/(liabilities)	1,290,531	220,709	1,511,240
Total	2,876,764	220,709	3,097,473
Previous reporting period	General fund £	Restricted funds £	Total £
<i>Tangible fixed assets</i>	<i>24,114</i>	<i>-</i>	<i>24,114</i>
<i>Fixed asset investments</i>	<i>1,533,686</i>	<i>-</i>	<i>1,533,686</i>
<i>Net current assets/(liabilities)</i>	<i>1,062,482</i>	<i>205,873</i>	<i>1,268,355</i>
Total	2,620,282	205,873	2,826,155

25 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Equipment	
	2025 £	2024 £
Less than one year	440	440
One to five years	769	1,209
	1,209	1,649

26 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year	271,318	(157,650)
Adjustments for:		
Depreciation charge	20,181	25,077
(Gains)/losses on investments	(33,358)	(102,355)
Dividends, interest and rents from investments	(68,158)	(47,504)
Decrease/(increase) in debtors	(102,397)	(9,485)
Increase/(decrease) in creditors	15,241	(30,809)
Net cash provided by/(used in) operating	102,827	(322,726)

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

27 Private Charities

The total balance held on behalf of independent private charities and third parties at the 31st March 2025 is £346,829 (2024: £296,724). This balance is not included in the assets of the Gaddum Centre. The charity holds as custodians on behalf of the independent private charities an investment portfolio with Brewin Dolphin, the current value of which is £262,581 (2024: £252,149). This is not shown as an asset of the Gaddum Centre.

Investments are held as a separate entity within our investment portfolio. This is recorded and accounted for as a separate entity within our investment schedule. A second bank account is held for trust funds. This is accounted for separately, with all inter-charity transfers clearly documented and approved by two Senior Managers. This ensures the funds of the trust funds are not being used for The Gaddum Centre activities.

Investments are held by the Gaddum Centre as a custodian for the following charities:

Charity	Objects
Robert Bell Charity	For the benefit of people on low income, resident in the City of Manchester.
William Cavanagh Trust	For people on low income living in Gorton or West Gorton only.
Darbishire House Trust	This charity is restricted to helping women who are Manchester residents. Preference is given to teachers or ex-teachers who are retraining and are Manchester residents and unable to cover the whole costs themselves.
Pratt Charity	Small grants in support of respectable women over the age of 60 who reside in the city of Manchester.
John Royle Fund	Originally for leather workers, but now helps individuals on low income who are Manchester residents.
Satterfield Charity	Provides convalescence for people who have received hospital care. It can also be used to provide clothing or help someone recovering at home. Covers an area within 60 miles of Manchester.
Shylock Charity	For people on low income, over 55 years of age who live within a radius of eight miles of Manchester Town Hall.
Yates Charity	The money comes from South Africa and varies from year to year. Grants can be made to people on low income who are residents of Higher Openshaw and its surrounding areas.
Gratrix Charity	Fund for plumbers and associated tradesmen and their dependants who are Greater Manchester residents in need.
Ann Butterworth and Daniel Bayley Charity	Supports students aged 21 or under who are studying the arts. Helps with costs directly associated with their course.
Humane Society	The purpose of the Society is to encourage children to learn life saving skills. This is not a registered Charity.

These are the charities who have a combined portfolio with Brewin Dolphin

For both the Ann Butterworth and Daniel Bayley Charity and the Humane Society, decisions are made by the trustees of those charities and Gaddum receives instructions for payment of invoices or grants.

For the other charities, Gaddum Trustees make the decisions on how the money is spent on advice from Chief Executive & Senior Leadership Team.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2025 (continued)

28 Prior year Statement of Financial Activities (including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	2,185	203,891	206,076	171,975
Charitable activities:	2,000,150	571,202	2,571,352	2,618,408
Investments	27,975	-	27,975	8,362
Total income	2,030,310	775,093	2,805,403	2,801,795
Expenditure on:				
Raising funds	11,166	-	11,166	7,177
Charitable activities:	2,206,744	1,003,278	3,210,022	2,685,937
Total expenditure	2,217,910	1,003,278	3,221,188	2,693,114
Net income/(expenditure) before net gains/(losses) on investments	(187,600)	(228,185)	(415,785)	108,681
Net gains/(losses) on investments	(87,830)	-	(87,830)	18,754
Net income/(expenditure) for the year	(275,430)	(228,185)	(503,615)	2,357,790
Transfer between funds	10,912	(10,912)	-	-
Net movement in funds for the year	(264,518)	(239,097)	(503,615)	2,357,790
Reconciliation of funds				
Total funds brought forward	2,702,282	281,523	2,983,805	1,129,630
Total funds carried forward	2,437,764	42,426	2,480,190	3,487,420

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

GADDUM CENTRE

England & Wales - Charity number 507162

Accounts

Company number: 01348975

Charity Number: 507162

The Gaddum Centre

Report and financial statements

For the year ended 31 March 2024

The Gaddum Centre
Reference and administrative information
for the year ended 31 March 2024

Company number 01348975

Charity number 507162

Registered office and operational address St Wilfrid's Enterprise Centre
Royce Road
Hulme
Manchester M15 5BJ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Elaine Mills	Chair	
Jonathan Miller	Vice Chair	(resigned 5 March 2024)
Ady Bibby		
Jonathan Brewer		
John McKernaghan		
Kabir Patel		(resigned 5 March 2024)
Beth Plant		
Sarah Thompson		
Ian Williamson		
Robert Cookson		(appointed 11 September 2024)
Jacqueline Nickson		(appointed 11 September 2024)
Zoe Robertson		(appointed 11 September 2024)

Key management	Lynne Stafford	Chief Executive	(to October 2023)
personnel	Ben Whalley	Chief Executive	(from March 2024)
		Head of Operations	(to February 2024)
	Lauren Edwards	Head of Operations	
	Emma Jackson	Head of Finance	
	Jo Campbell	Head of Development	(to June 2024)

Bankers Lloyds Bank
42-46 Market Street,
Manchester, M1 1PW

Auditors Slade & Cooper Limited
Beehive Mill, Jersey Street, Ancoats, Manchester, M4 6JG

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2024

The trustees (who are also Directors of the Charity for the purposes of the Companies Act) present their annual report and the audited financial statements of The Gaddum Centre (the Charity) for the year ended 31 March 2024. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Summary

In the year ending March 2024, Gaddum experienced a year of change and renewal.

Quarter 4 officially marked the end of Gaddum's "5-year Business Plan" which was launched in 2019. It is important to note that this business plan's lifespan saw Brexit, COVID, Cost of Living, governmental and geopolitical issues result in Gaddum's 2024 Business Plan exit into an unrecognisable landscape from 2019.

Other key changes within Gaddum for the period was seen in its Chief Executive Officer leaving on 6th October 2023, and the Board of Trustees taking forward a recruitment process which saw national, regional and local advertisements across multiple communications routes. This process saw applications from a diverse range of skilled candidates, interviews in December 2023, and the appointment of a new CEO who commenced in post towards the end of the financial year 23-24.

Ben Whalley, who assumed the CEO position on a full-time basis from 1st March 2024, was an internal candidate, having served as Head of Department from 2018 and Deputy CEO from 2022. At the time of his appointment, he was on secondment into the Greater Manchester NHS as a Regional VCSE Mental Health Systems Integration Lead within their Mental Health Unit – working alongside the NHS and VCSE sectors on over £40million of commissioning into VCSE organisations for Greater Manchester's 2.8 million population.

Following Ben Whalley's appointment as CEO, Gaddum was also selected by NHS Greater Manchester and the VCSE sector to host his successor, and the organisation went out to recruit shortly thereafter.

As a result, 2023-24 was an appropriate final year for the business plan's retirement. From 1st March 2024, the organisation will move into intensive planning on Gaddum's next steps as a Charity, existing for the benefit of its many diverse individuals, community and partner beneficiaries.

Of significant challenge in 2023 was the loss of one of our largest contracts, commissioned by Manchester City Council, providing Statutory Advocacy for its citizens. Having been the provider of this service since 2015, the service went out to competitive tender and, based on a set scoring criteria, a larger (national) provider was appointed to take the service into its next iteration from 1st October 2023.

This contract loss saw Gaddum taking immediate action internally to ensure that the ensuing loss of funding did not cause longer term financial harms to the charity and get to a point of stability moving forward.

Other than the attrition of the Manchester Advocacy Team, the workforce remained relatively stable, but Gaddum experienced the same recruitment challenges as the rest of the VCSE sector.

In terms of place and space – Gaddum remains registered at St Wilfrid's Enterprise Centre as its administrative head office but continued to lease two units from the Ethical Property Company at Green Fish Resource Centre, in the heart of Manchester's Northern Quarter. This continued to be Gaddum's

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2024

site for its workforce to attend, use space; collaborating within teams, hosting meetings and running day-to-day back-office functions.

Objectives and activities

Objectives throughout the period were aligned to the Business Plan's key standards **of Stability, Development Quality and Engagement**, which were cascaded as appropriate across the organisation's workforce and through which activity was planned.

Through quarterly board meetings (and two subcommittees) the Senior Leadership Team reported to the board against these, being held to account for performance and agreeing and defining shared definitions of success.

In terms of activity, and throughout the period, Gaddum continued to excel as a trusted provider of services, offering essential services across the areas we operate. Our funding continued to come from a diverse range of funding sources, and Gaddum either met or exceeded all grant, contract and independently funded service requirements.

Strategically, Gaddum continued to establish new links into health and social care systems, furthering the views of its beneficiaries and encouraging statutory systems into coproduced, community asset based approaches as opposed to those focussed on deficits and weakness.

PUBLIC BENEFIT

The Trustees have complied with their duty to have due regard to the public benefit guidance published by the Charity Commission. The Charities Act 2011 identifies 13 descriptions of charitable purpose and in our view the work of the Charity meets the following:

- relief of poverty
- advancement of education
- advancement of health
- advancement of community development
- relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Activities undertaken to further charitable objectives for public benefit are described below. All services are provided free of charge to beneficiaries.

The trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

All Trustees support Gaddum as volunteers on Gaddum Trustee Board. Gaddum continues to offer placements to social work students, counselling students and return to practice counsellors. The Placement Lead acts as a qualified practice educator lead with assistance from designated staff who are similarly qualified. The contribution of volunteers is stated in service reports to Trustee Board and reflected as social value offers in budgets, for tenders and bids for funding.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2024

Achievements and performance

As summarised above, the organisation approached its 2024 Business Plan end, the Board of Trustees were actively recruiting a new Chief Executive Officer who would, reporting to the board, take the organisation into its next era. This was successful, and Ben Whalley assumed the position from 1st March 2024.

Despite the loss of the Manchester Advocacy Contract, Gaddum was appointed as one of only two Culturally Appropriate Advocacy Providers, commissioned directly by the Department for Health & Social Care. This is following the significant success in the previous iteration of funding from the Pilots where Gaddum directly influenced national strategy and the government's review of the Mental Health Act.

Gaddum was also reappointed following a competitive tender process as the key delivery partner for Carers Manchester, providing a first point of contact to carers in the City of Manchester and to support the wider pathway and network development for carers.

Seeing continued growth in 2023-24, Gaddum's Engagement Team were formally awarded a contract to support the system with Coproduction in mental health commissioning and delivery across Greater Manchester. Beginning on 1st August 2023, the contract mobilised rapidly, with skilled practitioners in place quickly. As a result of a strong mobilisation plan, and effective stakeholder engagement, the Engagement Team surpassed expectations and were awarded an additional year's extension as the year came to a close.

Carers

As the commissioned service provider for Manchester and Salford in 23/24 Gaddum were the service provider for 40% of carers living in Greater Manchester enabling access to Carers Assessments, emergency fund payments, welfare benefits advice, wellbeing support and respite activities. In 23/24 our Salford Carers Service provided 545 adult carer support and 674 young carer support sessions. Our Manchester Carers Contact point received over 5000 calls from carers accessing support through our helpline.

"I didn't really want to reach out and let people know how much I was struggling. But when I did, the help was unbelievable. I'm 100% so glad I got in contact when I did."

Therapy Services

Over 23/24 Gaddum has provided therapeutic services to children, young people and adults across Manchester, Salford, Stockport and Heywood, Middleton and Rochdale. Our delivery model is community-based, meeting individuals where they are at in GP practices, schools and community venues. In addition, we ensure inclusivity in our services through our online and telephone offer. In 23/24 405 people completed therapy with Gaddum.

"He seems a lot calmer, he is talking more. Over the last few weeks, whilst he's been having therapy, it seems like a weight has been lifted off his shoulders – he doesn't get as frustrated or angry"

Culturally Appropriate Advocacy

The Culturally Appropriate Advocacy Pilot began project mobilisation in October 2023 and by January 2024 began to provide advocacy within hospital wards. The programme worked in partnership to co-design the service offer, with 23 people with lived experience, as well as local mental health trusts and

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community providers. In the period January – March 24 the service successfully supported 22 individuals with over 180 contacts.

“The new accommodation I am in is nice and I’m not suffering racism”

Social Work Programme

Collectively, throughout the 23/24 academic year, 30 students placed with us at Gaddum have been working towards completing their first and final practice placements, working for 2,220 days. Based on a working week of 35 hours, working for 42 weeks per year (210 days), our social work students have contributed the equivalent hours of just over 10.5 full time members of staff.

Therefore, based on the current front-line salary of £23,933 the financial Return of Investment for this academic year is £252,995.

‘I believe I have learnt a lot of skills and knowledge to help support individuals effectively - I learn skills as little as having patience and allowing an individual to have their voice heard, and letting them share as much, or as little as they want and listening carefully to what they want to say, whilst helping them explore the options of rights without any pressure.’

Financial review

As a Real Living Wage employer, the significant increase in the Real Living Wage rates in the 23-24 financial year saw a sliding scale of pay increases of up to 9%, with Senior Leadership receiving no pay award and the lowest members of the organisation receiving the highest % increase of 9%. This was issued due to the on-going cost of living crisis and the recognition of our workforce, despite not receiving the same levels of increases from our funders. This resulted in an increase in staffing costs in the financial year of £40k (£95k annually).

There was also significant spend of £60k in the engagement with an external consultant to support with the marketing strategy of the organisation .

In a move from the previous financial year, there was an improvement in the external economic climate at year end and as such there was a market value investment gain at year end of £103k which aided the financial position of the organisation.

Reserves policy

Gaddum's board of trustees and senior leadership team are committed to ensure sufficient reserves are maintained to guarantee the organisation can continue to meet the needs of the service users within the appropriate time scales in line with its charitable objectives and all staffing obligations, whilst protecting its investments.

In the event of the loss of substantial core funding, service delivery staff would be eligible for TUPE arrangement to the new provider with no redundancy costs liable for Gaddum. However, three months organisational operating costs of £171k will be retained in reserves as a minimum to cover core costs.

Following the sale of its head office premises in September 2021, there are significant reserves being held as the organisation continues to lease space whilst seeking opportunities to reinvest monies into a new head office location. It is expected that a material amount of the £2.721m unrestricted reserves will be re-invested in a property that meets the needs of, not only staff members, but the services we currently deliver and communities we serve. The property will be aligned to our charitable vision, supporting individuals and communities we exist to serve to achieve equitable health, wealth and self, and will be fit for Gaddum's needs far into the future.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2024

The Finance Subgroup & Trustee Board have agreed in the constantly changing environment, in which the organisation operates, that following the procurement of a new premises, the organisation will then hold sufficient reserves to develop new services so it can continue to serve the community in accordance with its objectives.

Plans for the future

Gaddum's Senior Leadership Team have been working closely with the board to take time to reflect on Gaddum's purpose, vision and mission. In doing this there has been extensive consultation with Gaddum's beneficiaries, board, workforce and external stakeholders across commissioning authorities, partners and communities. This has been a significant strengthening of our resolve as a charity, and we move in the next year to define our long term strategic plan, which is aligned to our purpose.

This has led to a vibrant coproduction programme which has provided the organisation with much needed challenges in relation to how Gaddum fundamentally approaches lived experience involvement, plans services with individuals, and has transformed our relationship with the communities we exist to serve.

In the year 2024-25, Gaddum looks ahead as we develop our Values, Vision and Mission. The organisation does this to ensure there is absolute alignment internally, but also to communicate effectively to external stakeholders – commissioners, beneficiaries and the wider community – who we are and what we stand for as a Charity.

Structure, governance and management

The recruitment of new members for Gaddum Trustee Board follows a similar process to Gaddum's wider recruitment processes under its HR policies and procedures. There is a wide advertising campaign using a variety of social media and traditional platforms including Gaddum website, LinkedIn, VCSE infrastructure networks, GM VCSE leadership networks, professional networks of Trustee Board members and Senior Management Teams. The use of VCSE networks ensures Trustee Board vacancies are disseminated into communities. We include the following statement: -

'We are seeking people from diverse backgrounds and communities to be more reflective of our service users and the wider Greater Manchester population. These are voluntary positions, and we are looking for people with experience and knowledge at a strategic or senior level. Key attributes will be leadership, accountability, integrity, and commitment.'

Potential new members for Trustee Board are interviewed by Chair, Deputy Chair, Chief Executive, and other Trustees as appropriate or applicable. Potential new Trustees are asked to attend a Trustee Board meeting as an observer before a final decision to appoint is made by all members of Trustee Board. New Trustees are expected to undertake "Role of Trustee" training delivered by Salford CVS after appointment and as an update as required. A bespoke programme of Trustee Board development is ongoing, delivered by an external consultant; Trustees are expected to attend.

The Board meets quarterly in the evening, with subgroups on specific strategic organisational areas:

Finance subgroup – quarterly
Building subgroup – ad hoc
Remuneration committee – annually as part of finance subgroup
Business Development subgroup – quarterly

The Chief Executive and Senior Management Team have day to day strategic and operational responsibility for running Gaddum. Reports and papers outlining key organisational decisions are

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presented at Trustee Board meetings for sign off by Trustees. A number of Trustees have specialist expertise, and their advice is sought when required.

The Senior Management Team in 2023-24 comprised of: -
Lynne Stafford – Chief Executive (resigned 6th October 2023)
Ben Whalley – Chief Executive (appointed 1st March 2024)
Lauren Edwards – Head of Operations
Emma Jackson – Head of Finance
Jo Campbell – Head of Development (resigned 22nd June 2024)

The organisation is a charitable company limited by guarantee and registered as a charity.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

Related parties and relationships with other organisations

All members of Trustee Board and Senior Management Team are requested to declare Related parties and relationships with other organisations on appointment and at appropriate intervals.

Remuneration policy for key management personnel

The remuneration of Chief Executive & Senior Management Team is considered separately by the Trustee Board.

Risk management

A Gaddum Strategic Risk Register has been developed and is presented, reviewed, and revised at Quality and Governance Subgroup and Trustee Board meetings..

Fundraising

Gaddum does not undertake direct fundraising, but receives donations and funds raised by individuals and groups.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2024

Statement of responsibilities of the trustees

The trustees (who are also directors of The Gaddum Centre for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2024

Auditors

Slade & Cooper Ltd were appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 20/11/2024 and signed on their behalf by

Elaine Mills

Chair

Independent auditors' report
to the members of
The Gaddum Centre

Opinion

We have audited the financial statements of The Gaddum Centre (the 'charitable company') for the year ended 31 March 2024, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, 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 Auditor's 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 trustees' annual report, other than the financial statements and our auditor's report 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.

Independent Auditor's Report (continued)

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, 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.

Independent Auditor's Report (continued)

Auditor's responsibilities for the audit of the financial statements

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

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

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Independent Auditor's Report (continued)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christy Yun Hing Lau FCCA CTA DChA
Senior Statutory Auditor

for and on behalf of

Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

24th December 2024

The Gaddum Centre
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	29,363	281,215	310,578	206,076
	4				
Charitable activities:		1,787,239	378,630	2,165,869	2,571,352
Investments	5	47,504	-	47,504	27,975
Total income		1,864,106	659,845	2,523,951	2,805,403
Expenditure on:					
Raising funds	6	11,156	-	11,156	11,166
Charitable activities:	7	2,048,217	724,583	2,772,800	3,210,022
Total expenditure		2,059,373	724,583	2,783,956	3,221,188
Net income/(expenditure) before net gains/(losses) on investments		(195,267)	(64,738)	(260,005)	(415,785)
Net gains/(losses) on investments		102,355	-	102,355	(87,830)
Net income/(expenditure) for the year	9	(92,912)	(64,738)	(157,650)	(503,615)
Transfer between funds		10,912	(10,912)	-	-
Net movement in funds for the year		(82,000)	(75,650)	(157,650)	(503,615)
Reconciliation of funds					
Total funds brought forward		2,702,282	281,523	2,983,805	3,487,420
Total funds carried forward		2,620,282	205,873	2,826,155	2,983,805

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
A full comparative SOFA is available at the end of the accounts.

The Gaddum Centre
Company number 01348975
Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	14	24,114	46,057
Investments	15	1,533,686	1,366,151
Total fixed assets		1,557,800	1,412,208
Current assets			
Debtors	16	119,224	109,739
Cash at bank and in hand	17	1,500,879	1,844,415
Total current assets		1,620,103	1,954,154
Liabilities			
Creditors: amounts falling due in less than one year	18	(351,748)	(371,578)
Net current assets		1,268,355	1,582,576
Total assets less current liabilities		2,826,155	2,994,784
Creditors: amounts falling due after more than one year	20	-	(10,979)
Net assets		2,826,155	2,983,805
The funds of the charity:			
Restricted income funds	22	205,873	281,523
Unrestricted income funds	23	2,620,282	2,702,282
Total charity funds		2,826,155	2,983,805

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 17 to 34 form part of these accounts.

Approved by the trustees on 20/11/2024 and signed on their behalf by:

Elaine Mills (Chair)

The Gaddum Centre
Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	26	(322,726)	(301,095)
Cash flows from investing activities:			
Dividends, interest, and rents from investments		47,504	27,975
Purchase of tangible fixed assets		(3,134)	(32,007)
Proceeds from sale of investments		792,378	102,354
Purchase of investments		(857,558)	(387,169)
Cash provided by/(used in) investing activities		(20,810)	(288,847)
Increase/(decrease) in cash and cash equivalents in the year		(343,536)	(589,942)
Cash and cash equivalents at the beginning of the year		1,844,415	2,434,357
Cash and cash equivalents at the end of the year		1,500,879	1,844,415

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Gaddum Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of investment management fees & expenditure in relation to staff members who are directly engaged in fund raising.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between the different charitable activities. The charity has calculated its allocation of the support costs based on the income from the individual projects to the total income of all work streams.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £400 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold building	2%
Office fixtures and equipment	20% to 33%

Notes to the accounts for the year ended 31 March 2024 (continued)

j Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

k 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.

l Cash at bank and in hand

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

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 Financial instruments

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

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

o Pensions

The cost of providing retirement pensions and related benefits is charged to the Statement of Financial Activities over the periods benefitting from the employees' services.

The disclosures in the financial statements follow the requirements of Section 28 of FRS 102 in relation to multi-employer funded schemes in which the Charity has a participating interest.

Contributions payable under an agreement with the scheme to fund past deficits are recognised as a liability in the financial statements calculated by the repayments known, discounted to the net present value at the year end using a market rate discount factor of 0.66% at 31 March 2021, 2.35% at 31 March 2022 and 5.52% at 31 March 2023. The unwinding of the discount is recognised as a finance cost in the Statement of Finance Activities in the period incurred.

The Charity also operates a money purchase pension scheme for its employees. The assets are held separately from those of the Charity. The annual contributions payable are charged to the Statement of Financial Activities. The disclosures in the financial statements follow the requirement of FRS102.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
General Donations	28,863	281,215	310,078
Donations for Salaries	500	-	500
Total	29,363	281,215	310,578
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
General Donations	2,185	138,891	141,076
Donations for Salaries	-	65,000	65,000
Total	2,185	203,891	206,076

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Advocacy Services	496,538	-	496,538
Carers Services	463,493	248,015	711,508
Coproduction	66,667	49,776	116,443
Therapy Services	722,144	80,839	802,983
Central	38,397	-	38,397
Total	1,787,239	378,630	2,165,869
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Advocacy Services	694,464	-	694,464
Carers Services	462,744	539,285	1,002,029
Therapy Services	757,248	31,917	789,165
Central	85,694	-	85,694
Total	2,000,150	571,202	2,571,352

5 Investment income

	2024 £	2023 £
Quoted investments	47,504	27,975
	47,504	27,975

All investment income is unrestricted.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

6 Cost of raising funds

	2024 £	2023 £
Investment management costs	11,156	11,166
	<u>11,156</u>	<u>11,166</u>

All expenditure on cost of raising funds is unrestricted.

7 Analysis of expenditure on charitable activities

Current reporting period Restricted resources expended	Direct Costs £	Support Costs £	Total 2024 £
Carers Services	503,669	81,521	585,190
Coproduction	41,824	5,747	47,571
Therapy Services	66,786	25,036	91,822
	<u>612,279</u>	<u>112,304</u>	<u>724,583</u>
Current reporting period Unrestricted resources expended	Direct Costs £	Support Costs £	Total 2024 £
Advocacy Services	458,453	84,621	543,074
Carers Services	472,126	154,464	626,590
Coproduction	52,968	28,125	81,093
Therapy Services	550,498	241,322	791,820
Governance Costs (see note 8)	-	5,640	5,640
	<u>1,534,045</u>	<u>514,172</u>	<u>2,048,217</u>
Total resources expended	<u>2,146,324</u>	<u>626,476</u>	<u>2,772,800</u>

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

7 Analysis of expenditure on charitable activities continued

Previous reporting period	Direct Costs	Support Costs	Total 2023
Restricted resources expended	£	£	£
Carers Services	595,490	208,298	803,788
Therapy Services	137,640	61,850	199,490
	733,130	270,148	1,003,278
Previous reporting period	Direct Costs	Support Costs	Total 2023
Unrestricted resources expended	£	£	£
Advocacy Services	684,962	164,085	849,047
Carers Services	479,067	68,680	547,747
Therapy Services	548,496	256,016	804,512
Governance Costs (see note 8)	-	5,438	5,438
	1,712,525	494,219	2,206,744
Total resources expended	2,445,655	764,367	3,210,022

8 Analysis of governance and support costs

Current reporting period	Total 2024	Total 2023
	£	£
Audit fees	5,640	5,438
Accommodation	98,607	92,843
Admin	14,816	33,089
Fees and charges	101,368	103,012
General Expense	97,295	106,941
ICT	93,004	78,388
Partnerships and sub-contracts	149,967	270,844
Staff Costs	65,779	73,813
	626,476	764,368

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024	2023
	£	£
Depreciation	25,077	26,999
Auditor's remuneration - audit fees	5,640	5,640
Auditor's remuneration - accountancy fees	3,000	3,000

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

10 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	1,796,636	2,056,138
Social security costs	157,429	188,548
Pension costs	84,559	98,804
Other Staff Costs	1,273	741
Redundancy and termination costs	8,496	-
	2,048,393	2,344,231
Allocated as follows:		
Charitable activities	2,048,393	2,344,231
	2,048,393	2,344,231

One employee has employee benefits in excess of £60,000 but below £70,000 (2023: Nil). No employees with benefits in excess of £70,000 and below £80,000 (2023: 1). No employees have benefits in excess of £80,000 and below £90,000 (2023: 1). No employees have benefits in excess of £90,000 and below £100,000 (2023: Nil)

The average number of staff employed during the period was 78 (2023: 86).

The key management personnel of the charity comprise the trustees and the senior management team and are listed in the Trustees' report. The total employee benefits of the key management personnel of the charity were £243,472 (2023: £237,193).

11 Trustee remuneration and expenses, and related party transactions

One party connected to the management committee received remuneration during the year as detailed below. (2023: One).

The spouse of Ady Bibby (trustee) was paid £35,173 for marketing and PR consultancy during the year (2023: £41,001). The legal authority for this is through the governing document of the charity.

No (2023: One) member of the management committee received travel and subsistence expenses during the year (2023: £20).

Aggregate donations from related parties were £Nil (2023: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: One).

True North Communications Limited is a company owned by Ady Bibby (trustee). It was paid £6,516 for development of the Gaddum website during 2022/23. The legal authority for this is through the governing document of the charity.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Manchester City Council	855,794	1,037,376
	855,794	1,037,376

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

	Freehold Property £	Computer & office equipment £	Total £
Cost			
At 1 April 2023	-	146,280	146,280
Additions	-	3,134	3,134
Disposals	-	-	-
At 31 March 2024	-	149,414	149,414
Depreciation			
At 1 April 2023	-	100,223	100,223
Charge for the year	-	25,077	25,077
Disposals	-	-	-
At 31 March 2024	-	125,300	125,300
Net book value			
At 31 March 2024	-	24,114	24,114
At 31 March 2023	-	46,057	46,057

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

15 Investments

	2024 £	2023 £
Market value at the start of the year	1,366,151	1,169,166
Add: additions to investments at cost	857,558	387,169
Disposals at carrying value	(792,378)	(102,354)
Add net gain/(loss) on revaluation	102,355	(87,830)
Market value at the end of the year	1,533,686	1,366,151
Investments at fair value comprised:		
UK Bonds	144,967	140,879
UK investments and unit trusts	221,232	203,808
Global investments	1,167,487	1,021,464
	1,533,686	1,366,151

Investments are all carried at fair value and are all traded in quoted public markets.

16 Debtors

	2024 £	2023 £
Trade debtors	57,830	26,863
Accrued Income	36,405	39,000
Prepayments	19,773	36,868
Other Debtors	5,216	7,008
	119,224	109,739

17 Cash at bank and in hand

	2024 £	2023 £
Short term cash investments	23,543	65,893
Short term deposits	1,011,915	-
Cash at bank and on hand	465,421	1,778,522
	1,500,879	1,844,415

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	42,090	44,152
Taxation and social security costs	27,460	39,876
Other creditors	14,964	82,567
Accruals	94,295	91,154
Deferred income	160,740	99,187
Pension deficit contribution	12,199	14,642
	351,748	371,578

19 Deferred income

	2024 £	2023 £
Deferred grant brought forward	99,187	130,789
Grant received	618,054	635,519
Released to income from charitable activities	(556,501)	(667,121)
Deferred grant carried forward	160,740	99,187

Income has been deferred because it has been received for the following year.

20 Creditors: amounts falling after more than one year

	2024 £	2023 £
Pension scheme liability	-	10,979
	-	10,979

Notes to the accounts for the year ended 31 March 2024 (continued)

21 Pension Fund

The company participates in the scheme, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a "last man standing arrangement". Therefore the Charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum (payable monthly)
---------------------------------------	--

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2025:	£11,243,000 per annum (payable monthly and increasing by 3% each year on 1st April)
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The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

21 Pension Fund continued

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision

	31 March 2024 (£s)	31 March 2023 (£s)	31 March 2022 (£s)
Present value of provision	11,968	25,621	40,189

Reconciliation of opening and closing provisions

	Year ending 31 March 2024 (£s)	Year ending 31 March 2023 (£s)
Provision at start of period	25,621	40,189
Unwinding of the discount factor (interest expense)	980	758
Deficit contribution paid	(14,642)	(14,642)
Remeasurements - impact of any change in assumptions	9	(684)
Remeasurements - amendments to the contribution schedule	-	-
Provision at the end of the period	11,968	25,621

Income and expenditure impact

	Year ending 31 March 2024 (£s)	Year ending 31 March 2023 (£s)
Interest expense	980	758
Remeasurements - impact of any change in assumptions	9	(684)
Remeasurements - amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution scheme and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

Pension Fund continued Assumptions

	31 March 2024 % per annum	31 March 2023 % per annum	31 March 2022 % per annum
Rate of discount	5.31	5.52	2.35

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

22 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Activities					
Carers Services	206,055	529,230	(585,190)	(1,648)	148,447
Coproduction	-	49,776	(47,571)	(2,205)	-
Therapy Services	18,679	80,839	(91,822)	(7,059)	637
Central Services	56,789	-	-	-	56,789
Total	281,523	659,845	(724,583)	(10,912)	205,873
Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Activities					
Carers Services	384,061	618,685	(803,788)	7,097	206,055
Therapy Services	29,071	156,408	(199,490)	32,690	18,679
Central Services	56,789	-	-	-	56,789
Total	469,921	775,093	(1,003,278)	39,787	281,523

Name of restricted fund Description, nature and purposes of the fund

The following funds are material balances within restricted funds

Carers Services

Balance at 31 March 2024

Carers Manchester - Manchester Carers Network £117,844

Balance at 31 March 2023

Salford Carers Centre - non contract salaries £158,047

Lottery Young Carers Projects - funds to identify and support young carers £87,803

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

23 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Investment gains/ (losses) £	Transfers £	As at 31 March 2024 £
General fund	2,702,282	1,864,106	(2,059,373)	102,355	10,912	2,620,282
	<u>2,702,282</u>	<u>1,864,106</u>	<u>(2,059,373)</u>	<u>102,355</u>	<u>10,912</u>	<u>2,620,282</u>
	<u>2,702,282</u>	<u>1,864,106</u>	<u>(2,059,373)</u>	<u>102,355</u>	<u>10,912</u>	<u>2,620,282</u>
Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Investment gains/ (losses) £	Transfers £	As at 31 March 2023 £
General fund	3,017,499	2,030,310	(2,217,910)	(87,830)	(39,787)	2,702,282
	<u>3,017,499</u>	<u>2,030,310</u>	<u>(2,217,910)</u>	<u>(87,830)</u>	<u>(39,787)</u>	<u>2,702,282</u>
	<u>3,017,499</u>	<u>2,030,310</u>	<u>(2,217,910)</u>	<u>(87,830)</u>	<u>(39,787)</u>	<u>2,702,282</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

24 Analysis of net assets between funds

Current reporting period	General fund £	Restricted funds £	Total £
Tangible fixed assets	24,114	-	24,114
Fixed asset investments	1,533,686	-	1,533,686
Net current assets/(liabilities)	1,062,482	205,873	1,268,355
Creditors of more than one year	-	-	-
Total	2,620,282	205,873	2,826,155
Previous reporting period	<i>General fund £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Tangible fixed assets</i>	<i>46,057</i>	<i>-</i>	<i>46,057</i>
<i>Fixed asset investments</i>	<i>1,366,151</i>	<i>-</i>	<i>1,366,151</i>
<i>Net current assets/(liabilities)</i>	<i>1,301,053</i>	<i>281,523</i>	<i>1,582,576</i>
<i>Creditors of more than one year</i>	<i>(10,979)</i>	<i>-</i>	<i>(10,979)</i>
Total	2,702,282	281,523	2,983,805

25 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Equipment	
	2024 £	2023 £
Less than one year	440	440
One to five years	1,209	1,649
	1,649	2,089

26 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year	(157,650)	(503,615)
Adjustments for:		
Depreciation charge	25,077	26,999
(Gains)/losses on investments	(102,355)	87,830
Dividends, interest and rents from investments	(47,504)	(27,975)
Decrease/(increase) in debtors	(9,485)	75,870
Increase/(decrease) in creditors	(30,809)	39,796
Net cash provided by/(used in) operating	(322,726)	(301,095)

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

27 Private Charities

The total balance held on behalf of independent private charities and third parties at the 31st March 2024 is £296,724 (2023: £364,901). This balance is not included in the assets of the Gaddum Centre. The charity holds as custodians on behalf of the independent private charities an investment portfolio with Brewin Dolphin, the current value of which is £252,149 (2023: £312,455). This is not shown as an asset of the Gaddum Centre.

Investments are held as a separate entity within our investment portfolio. This is recorded and accounted for as a separate entity within our investment schedule. A second bank account is held for trust funds. This is accounted for separately, with all inter-charity transfers clearly documented and approved by two Senior Managers. This ensures the funds of the trust funds are not being used for The Gaddum Centre activities.

Investments are held by the Gaddum Centre as a custodian for the following charities:

Charity	Objects
Robert Bell Charity	For the benefit of people on low income, resident in the City of Manchester.
William Cavanagh Trust	For people on low income living in Gorton or West Gorton only. This charity is restricted to helping women who are Manchester residents. Preference is given to teachers or ex-teachers who are retraining and are Manchester residents and unable to cover the whole costs themselves.
Darbishire House Trust	Small grants in support of respectable women over the age of 60 who reside in the city of Manchester.
Pratt Charity	Originally for leather workers, but now helps individuals on low income who are Manchester residents.
John Royle Fund	Provides convalescence for people who have received hospital care. It can also be used to provide clothing or help someone recovering at home. Covers an area within 60 miles of Manchester.
Satterfield Charity	For people on low income, over 55 years of age who live within a radius of eight miles of Manchester Town Hall.
Shylock Charity	The money comes from South Africa and varies from year to year.
Yates Charity	Grants can be made to people on low income who are residents of Higher Openshaw and its surrounding areas.
Gratrix Charity	Fund for plumbers and associated tradesmen and their dependants who are Greater Manchester residents in need.
Ann Butterworth and Daniel Bayley Charity	Supports students aged 21 or under who are studying the arts.
Humane Society	Helps with costs directly associated with their course. The purpose of the Society is to encourage children to learn life saving skills. This is not a registered Charity.

These are the charities who have a combined portfolio with Brewin Dolphin

For both the Ann Butterworth and Daniel Bayley Charity and the Humane Society, decisions are made by the trustees of those charities and Gaddum receives instructions for payment of invoices or grants.

For the other charities, Gaddum Trustees make the decisions on how the money is spent on advice from Chief Executive & Senior Leadership Team.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2024 (continued)

28 Prior year Statement of Financial Activities (including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	2,185	203,891	206,076	171,975
Charitable activities:	2,000,150	571,202	2,571,352	2,618,408
Investments	27,975	-	27,975	8,362
Total income	2,030,310	775,093	2,805,403	2,801,795
Expenditure on:				
Raising funds	11,166	-	11,166	7,177
Charitable activities:	2,206,744	1,003,278	3,210,022	2,685,937
Total expenditure	2,217,910	1,003,278	3,221,188	2,693,114
Net income/(expenditure) before net gains/(losses) on investments	(187,600)	(228,185)	(415,785)	108,681
Net gains/(losses) on investments	(87,830)	-	(87,830)	18,754
Net income/(expenditure) for the year	(275,430)	(228,185)	(503,615)	2,357,790
Transfer between funds	(39,787)	39,787	-	-
Net movement in funds for the year	(315,217)	(188,398)	(503,615)	2,357,790
Reconciliation of funds				
Total funds brought forward	3,017,499	469,921	3,487,420	1,129,630
Total funds carried forward	2,702,282	281,523	2,983,805	3,487,420

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

Accounts

Company number: 01348975

Charity Number: 507162

The Gaddum Centre

Report and financial statements

For the year ended 31 March 2023

The Gaddum Centre
Reference and administrative information
for the year ended 31 March 2023

Company number 01348975

Charity number 507162

Registered office and operational address St Wilfrid's Enterprise Centre
Royce Road
Hulme
Manchester M15 5BJ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Elaine Mills	Chair	(appointed 7 April 2022)
Jonathan Miller	Vice Chair	
Ady Bibby		
Jonathan Brewer		
John McKernaghan		(appointed 16 November 2022)
Kabir Patel		
Beth Plant		
Sarah Thompson		(appointed 16 November 2022)
Ian Williamson		(appointed 16 November 2022)
Dora Blake		(resigned 16 November 2022)
David Carmichael		(resigned 16 November 2022)
Roy Harding	Chair	(resigned 7 April 2022)
Anthony Hassall		(resigned 16 May 2022)

Key management personnel

Lynne Stafford	Chief Executive
Ben Whalley	Head of Operations
Sam Palmer	Head of Innovation & Development (resigned 3 March 2023)
Emma Jackson	Head of Finance

Bankers Lloyds Bank
42-46 Market Street,
Manchester, M1 1PW

Auditors Slade & Cooper Limited
Beehive Mill, Jersey Street, Ancoats, Manchester, M4 6JG

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2023

The trustees (who are also Directors of the Charity for the purposes of the Companies Act) present their annual report and the audited financial statements of The Gaddum Centre (the Charity) for the year ended 31 March 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

OBJECTIVES OF THE CHARITY

The objective of the Charity is the promotion of any charitable purpose for the benefit of the community in Manchester and surrounding areas, in particular the furtherance of health and the relief of poverty, distress and sickness and the advancement of education. This objective is carried out by the provision of services in the field of social care, particularly health related services including counselling, the provision of advocacy, advice, family and individual support services, training and development projects to individuals, families, agencies, local and health authorities, professionals and companies.

The charity has three main work streams:

- Statutory Advocacy
- Carers Support Services
- Therapy Services

PUBLIC BENEFIT

The Trustees have complied with their duty to have due regard to the public benefit guidance published by the Charity Commission.

The Charities Act 2011 identifies 13 descriptions of charitable purpose and in our view the work of the Charity meets the following:

- relief of poverty
- advancement of education
- advancement of health
- advancement of community development
- relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Activities undertaken to further charitable objectives for public benefit are described below. All services apart from Gaddum's Adult Counselling Service are provided free of charge to beneficiaries.

The trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2023

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

All Trustees support Gaddum as volunteers on Gaddum Trustee Board. Gaddum continues to offer placements to social work students, counselling students and return to practice counsellors. The Placement Lead acts a qualified practice educator lead with assistance from designated staff who are similarly qualified. The contribution of volunteers is stated in service reports to Trustee Board and reflected as social value offers in budgets, for tenders and bids for funding.

GADDUM ADVOCACY

Manchester Advocacy Hub

Gaddum were commissioned by Manchester City Council to provide all the independent statutory advocacy services for citizens of Manchester. Statutory Advocacy is required by law for certain matters relating to an individual's health and social care. The Manchester Advocacy Hub was established on 1st April 2015 and provides-

- Independent Mental Capacity Advocacy (IMCA)
- Independent Mental Health Advocacy (IMHA)
- Independent Care Act Advocacy
- Independent Health Complaints Advocacy (IHCA)

There is a team of; 1 manager, 1 administrator, 2 sessional workers and 18 advocates. There are also social work students on placement.

Statutory Advocacy involves: -

- Helping individuals understand their care and support plans.
- Attending multi-disciplinary meetings and ensuring our client's voice is heard.
- Attending Safeguarding meetings where the individual needs support.
- Ensuring the wishes and feelings of individuals are considered for serious medical treatments or if they need to change accommodation
- Ensuring psychiatric patients receive equitable and efficient treatment.
- Supporting individuals to appeal their detention under the Mental Health Act.
- Ensuring individuals rights are protected under Human Rights Law.

The team also undertake other work relating to Deprivation of Liberty.

GADDUM CARERS

In 2022-23 Gaddum managed both Salford Carers Centre and the Carers Manchester Pathway in delivering local community services supporting both adult and young carers. The carers services are designed to provide Carers with the required support within their local authorities e.g., advice and information, assessment, newsletters, practical and emotional support, activities, support groups, training, relaxation, help with employment issues and referring and signposting to other service providers.

The Gaddum Centre
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GADDUM THERAPY

Therapy services include provision for both adults and children and young people in a variety of therapeutic modalities. Staff members with social work, counselling and play therapy qualifications work across our varied therapy services. In addition, Gaddum provides placements for undergraduate social work students.

CHARITY TRUST ADMINISTRATION

Charity Trust Administration

The Gaddum Centre administer several historical trust funds that provide funding for essential items and services for disadvantaged families and individuals residing in the City of Manchester and the immediate surrounding boroughs. Experienced staff ensure applications match both the objectives and criteria of the Gaddum Centre and the charities. The processed applications are recorded onto a database to monitor the number of grants made to each applicant. The staff liaise with various statutory and voluntary organisations to verify the applications and to discuss the grants awarded. Our comprehensive service ensures maximum benefit to the beneficiaries and efficient use of the charities' funds.

Private Charities

ROBERT BELL CHARITY (Charity number, linked as Gaddum)

For the benefit of people on low income, resident in the City of Manchester.

WILLIAM CAVANAGH TRUST (Charity number, linked as Gaddum)

For people on low income living in Gorton or West Gorton only.

DARBISHIRE HOUSE TRUST (Charity number, 234651)

For helping women who are Manchester residents. Preference is given to teachers or ex - teachers who are retraining and are Manchester residents and unable to cover the whole cost themselves.

PRATT CHARITY (Charity number, linked as Gaddum)

Small grants in support of respectable women over the age of 60 who reside in the City of Manchester.

JOHN ROYLE FUND

Originally for leather workers, but now helps individuals on low income who are Manchester residents.

SATTERFIELD CHARITY (Charity number, 225453)

Provides convalescence for people who have received hospital care. It can also be used to provide clothing or help someone recovering at home. Covers an area within 60 miles of Manchester.

SHYLOCK CHARITY (Charity number, linked as Gaddum)

For people on low income, over 55 years of age who live within a radius of eight miles of Manchester Town Hall.

YATES CHARITY

Funded from South Africa and varies from year to year. Grants are made to people on low income who are residents of Higher Openshaw and its surrounding area.

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for the year ended 31 March 2023

GRATRIX CHARITY (Charity number, 228916)

A fund for plumbers and associated tradesmen and their dependants who are Greater Manchester residents in need.

Ann Butterworth & Daniel Bayley Charity (Charity number, 526055)

Supports students under 21 years old who are studying the arts. Helps with costs directly associated with their course e.g. tuition fees, educational materials or field trips.

Only accept applications from clients themselves or professionals from statutory or voluntary organisations.

THE JOSEPH & ANN SLATER MEMORIAL FUND (Charity number, 210410)

Provides funds for holidays anywhere in the UK for disadvantaged children from the Manchester area.

Achievements and performance

The charity's main activities and the beneficiaries it exists to support are detailed below. All charitable activities focus on our charitable of 'Empowering People, Enhancing Lives' and are undertaken to further The Gaddum Centre's charitable purposes for the public benefit.

All services delivered under contract to Local Authorities or NHS are monitored through a robust cycle of performance monitoring, commissioner review and annual reporting. Many services engage with commissioners through quarterly contract reviews. Each contract has pre-agreed and specific monitoring requirements with both qualitative and quantitative measures against specific outputs and outcomes.

KPI's which the charity is measured against include, but are not exclusive to:

- Number of people accessing the service
- Waiting list times and numbers
- Number of people reaching 'recovery'
- Number of therapeutic sessions held
- Number of workshops delivered
- Reliable improvement
- Case studies provided

In 22/23 Gaddum's Advocacy Service supported over 2,500 people in Manchester, over which 2,101 people said they were given greater confidence and had improved their lives. The service was also awarded the QPM Advocacy accreditation.

Our Adult and Children and Young Persons therapy services provided 3893 therapeutic sessions over the course of the year. 74% of people completing therapy reported reliable improvement in their mental health.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2023

Gaddum's Carers services in Manchester & Salford support carers of all ages and in 22/23 over 2000 people accessed our services, with our advice offer enabling carers to access an average of £1066 annually in additional benefits.

As a place-based support provider we offer sessions within local communities to ensure our services are easy to access and enabling us to offer support to 'hard to reach' communities. In 22/23 we offered 160 community drop-in sessions.

In line with the charity's objectives for the furtherance of education we continue to provide placement opportunities for social work students. In 22/23, 28 student social workers completed their placements with Gaddum.

Service performance is overseen by a central leadership team, the Leadership Operational Overview Panel. The organisation's Trustee Board oversee strategic areas of the charity's functions, and are available to commissioners and colleagues as required. There is an overarching Strategic Risk Register with mitigating actions for all business continuity and other risk factors that could impact on the ability to deliver effective, safe and high quality support to beneficiaries.

Gaddum has an Information Management System to capture service outputs and outcomes. During the year 2022-23 this was under review, and is undergoing a complete rebuild as the organisation migrates onto an information management system that is fit for the future.

The Senior Leadership Team continued to review the Gaddum Strategy & Action Plans 2020 – 2025 against the strategic objectives and the Gaddum Risk Register. Achievements have been made against the key areas for development which has been identified in the five year plan.

Anticipating challenging years ahead, Gaddum developed a core Senior Leadership Team so that it was prepared for a forthcoming contract review and procurement cycle on two of the organisation's largest contracts; Manchester Advocacy and Manchester Carers, both which are contracts commissioned by the Manchester City Council. We continued to experience increases in both demand and complexity of cases across all service areas compared to previous years. We have also managed to secure inflationary rises on NHS commissioned contracts, which sees a parity of Gaddum with NHS trusts who have historically always received inflationary rises.

Throughout the year 2022-23, the Senior Leadership Team extended its reach across key Greater Manchester strategic forums and has engaged extensively with the newly formed Integrated Care System across Greater Manchester.

Beneficiaries of our services

Gaddum, is a charity leader in providing health and wellbeing services in Greater Manchester

At Gaddum, everyone is treated as an individual; understanding their world to offer a range of support that's right for them. Our promise of tailored support is made possible by our breadth and depth of knowledge, through our unwavering commitment to the local people of Greater Manchester.

Gaddum works across Greater Manchester and delivers services in Manchester, Rochdale, Salford and Stockport for:

- Advocacy
- Carers Support
- Therapy Services

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2023

Financial review

As with the previous year, the ongoing impact of the Covid – 19 pandemic and the impact of reorganisation of the NHS to form the Greater Manchester Integrated Care System continues to have a potential financial effect on the organisation. Whilst, during the financial year Gaddum continued to be protected from any major negative consequence on its finances, as the majority of income is from statutory contracts with NHS and Local Authorities, there are two major contracts that are due for renewal in 23-24 which are at risk. That being said, Gaddum's reserves are such that the impact a loss in these contracts means that the organisation continues to be a going concern.

In response to the increased cost of living, a one-off 'cost of living' payment was made to all staff which totalled £80k in the year. This was funded out of reserves and has contributed to the in-year deficit position.

Also, due to the external economic climate, it was also a challenging year with regards to Gaddum's investment portfolio and there was a market value loss of £88k at the year-end position.

In relation to investments, Gaddum's charitable objectives are:

- to maximise investments within a defined risk perimeter,
- at least see assets grow in line with inflation
- improve reserves position and main investment portfolio there as a fund of last resort.

Discussions with Brewin & Dolphin, investment managers, on the level of risk to Gaddum's investment funds still needs to be reassessed by Trustee Board in the near future.

Brewin & Dolphin are signed up to the United Nations principles of investing and embedded these within overall investment processes within strict ESG parameters. This lends itself to having the best-in-class investments, which forms stewardship as custodian of Gaddum's assets while ensuring that sustainability and key principles from the UN are covered.

'Brewin Dolphin is a signatory of the United Nations Principles of Responsible Investment (UNPRI), confirming our commitment to integrate environmental, social and governance considerations (ESG) within our investment process.'

Restricted funding of £775k was received for the provision of Carers & Therapy Services.

There was outgoing restricted expenditure of £1,003k.

We brought forward restricted funds of £470k and carried forward £281k.

We received £2,031k of unrestricted income and expended £2,218k in the year. There was also £88k of unrealised losses in the value of the investment portfolio at year end. The brought forward balance of unrestricted funds was £3,017k. The unrestricted reserve balance at year end is £2,702k.

A pension provision and corresponding pension deficit reserve of £26k (2022: £40k) has been recognised in the accounts as required by FRS102. Under FRS102 if an employer has entered into an agreement with the multi-employer plan that determines how the entity will fund a deficit, the entity is required to recognise the present value of the contributions payable from this agreement as a liability on its balance sheet. Prior to the application of FRS102 funding contributions were only recognised when they fell due. Gaddum is consulting with staff on the movement of the pension provision to a different growth plan. Pension commitments are covered in more detail in Note 22.

The Gaddum Centre
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The funds received from the sale of the freehold property Gaddum House, in September 2021 are still being held to enable the organisation to purchase new premises, to address the pension deficit and support developments through a period of transition with some of the funds still being held in investments.

Reserves policy

The Gaddum Centre General Committee is committed to ensure sufficient reserves are maintained to guarantee the organisation can continue to meet the needs of the service users within the appropriate time scales in line with its charitable objectives, all staffing obligations and protect its investment in premises and equipment.

The Finance Subgroup & Trustee Board have agreed in the constantly changing environment, in which the organisation operates, sufficient reserves should ideally be available to develop new services so it can continue to serve the community in accordance with its objectives.

In the event of the loss of substantial contracts from local authorities and NHS, staff would be eligible for TUPE arrangement to the new provider with no redundancy costs liable for Gaddum. Three months organisational operating costs of £168k will be retained in reserves to cover core costs.

Plans for the future

The Trustee Board have identified and agreed a vision and direction for Gaddum for 2020 – 25.

Strategic Organisational Direction – 5 years forward

Trustees identified several aspirations and potential outcomes for the strategic organisational direction for 2020 -2025.

Aspirations 2020- 2025

1. **The leading expertise and providers** of Advocacy, Carers and Therapy services in and across Greater Manchester.

There was a recognised need for

- Further analysis of the opportunity cost of this focus.
- Explore potential beyond statutory sector to private/commercial and academic.
- Our service model – is it fit for the future?

2. Financially sustainability

- Ensure protection against future loss of funding
- Impact of
 - o Brexit
 - o Continued Austerity
 - o Contract/ grants not renewed

A further review of strategic direction and objectives was undertaken in late 2020 in response to impact of COVID -19 pandemic.

The Gaddum Centre
Trustees' annual report
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Covid 19 response

Gaddum have adapted to delivering services remotely during pandemic and have efficiently managed finance, funds, and contracts. There has been relatively little negative financial impact with the only shortfall being fundraising from external sporting event sponsorship. It continues to monitor the ongoing situation.

Structure, governance and management

The recruitment of new members for Gaddum Trustee Board follows a similar process to Gaddum's wider recruitment processes under its HR policies and procedures. There is a wide advertising campaign using a variety of social media and traditional platforms including Gaddum website, LinkedIn, VCSE infrastructure networks, GM VCSE leadership networks, professional networks of Trustee Board members and Senior Management Teams. The use of VCSE networks ensures Trustee Board vacancies are disseminated into communities. We include the following statement: -

'We are seeking people from diverse backgrounds and communities to be more reflective of our service users and the wider Greater Manchester population. These are voluntary positions, and we are looking for people with experience and knowledge at a strategic or senior level. Key attributes will be leadership, accountability, integrity, and commitment.'

Potential new members for Trustee Board are interviewed by Chair, Deputy Chair, Chief Executive, and other Trustees as appropriate or applicable. Potential new Trustees are asked to attend a Trustee Board meeting as an observer before a final decision to appoint is made by all members of Trustee Board.

New Trustees are expected to undertake "Role of Trustee" training delivered by Salford CVS after appointment and as an update as required. A bespoke programme of Trustee Board development is ongoing, delivered by an external consultant; Trustees are expected to attend.

The Board meets quarterly in the evening, with subgroups on specific strategic organisational areas.

- Finance subgroup – quarterly
- Building subgroup – ad hoc
- Remuneration committee – annually as part of finance subgroup

The Chief Executive and Senior Management Team have day to day strategic and operational responsibility for running Gaddum. Reports and papers outlining key organisational decisions are presented at Trustee Board meetings for sign off by Trustees. A number of Trustees have specialist expertise, and their advice is sought when required.

The Senior Management Team in 2022-23 comprised of: -

Lynne Stafford – Chief Executive

Sam Palmer – Head of Innovation & Development (resigned 3rd March 2023)

Ben Whalley – Head of Operations

Emma Jackson – Head of Finance

The organisation is a charitable company limited by guarantee and registered as a charity.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2023

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

Related parties and relationships with other organisations

All members of Trustee Board and Senior Management Team are requested to declare Related parties and relationships with other organisations on appointment and at appropriate intervals.

Remuneration policy for key management personnel

The remuneration of Chief Executive & Senior Management Team is considered separately by the Trustee Board within parameters of Independent Pay Review undertaken in 2017 and aligned to NJC pay scales.

Risk management

A Gaddum Strategic Risk Register has been developed and is presented, reviewed, and revised at Quality and Governance Subgroup and Trustee Board meetings.

Fundraising

Gaddum does not undertake direct fundraising, but receives donations and funds raised by individuals and groups.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2023

Statement of responsibilities of the trustees

The trustees (who are also directors of The Gaddum Centre for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2023

Auditors

Slade & Cooper Ltd were appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 30/01/2024 and signed on their behalf by

Elaine Mills

Chair

Independent auditors' report
to the members of
The Gaddum Centre

We have audited the financial statements of The Gaddum Centre (the 'charitable company') for the year ended 31 March 2023, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the 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 Auditor's 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 trustees' annual report, other than the financial statements and our auditor's report 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.

Independent Auditor's Report (continued)

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, 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.

Independent Auditor's Report (continued)

Auditor's responsibilities for the audit of the financial statements

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

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

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Independent Auditor's Report (continued)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Catherine Hall FCCA DChA
Senior Statutory Auditor

for and on behalf of

Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date: 31/01/2024

The Gaddum Centre
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	2,185	203,891	206,076	171,975
	4				
Charitable activities:		2,000,150	571,202	2,571,352	2,618,408
Other trading activities	5	-	-	-	3,050
Investments	6	27,975	-	27,975	8,362
Total income		2,030,310	775,093	2,805,403	2,801,795
Expenditure on:					
Raising funds	7	11,166	-	11,166	7,177
Charitable activities:	8	2,206,744	1,003,278	3,210,022	2,685,937
Total expenditure		2,217,910	1,003,278	3,221,188	2,693,114
Net income / (expenditure) before net gains / (losses) on investments		(187,600)	(228,185)	(415,785)	108,681
Net gains/(losses) on investments		(87,830)	-	(87,830)	18,754
Pension movement		-	-	-	107,390
Net gains/(losses) on sale of assets		-	-	-	2,122,965
Net income / (expenditure) for the year	10	(275,430)	(228,185)	(503,615)	2,357,790
Transfer between funds		(39,787)	39,787	-	-
Net movement in funds for the year		(315,217)	(188,398)	(503,615)	2,357,790
Reconciliation of funds					
Total funds brought forward		3,017,499	469,921	3,487,420	1,129,630
Total funds carried forward		2,702,282	281,523	2,983,805	3,487,420

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
A full comparative SOFA is available at the end of the accounts.

The Gaddum Centre
Company number 01348975
Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	15	46,057	41,049
Investments	16	1,366,151	1,169,166
Total fixed assets		1,412,208	1,210,215
Current assets			
Debtors	17	109,739	185,609
Cash at bank and in hand	18	1,844,415	2,434,357
Total current assets		1,954,154	2,619,966
Liabilities			
Creditors: amounts falling due in less than one year	19	(371,578)	(317,214)
Net current assets		1,582,576	2,302,752
Total assets less current liabilities		2,994,784	3,512,967
Creditors: amounts falling due after more than one year	21	(10,979)	(25,547)
Net assets		2,983,805	3,487,420
The funds of the charity:			
Restricted income funds	23	281,523	469,921
Unrestricted income funds	24	2,702,282	3,017,499
Total charity funds		2,983,805	3,487,420

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 20 to 37 form part of these accounts.

Approved by the trustees on 30th January 2024 and signed on their behalf by:

Elaine Mills (Chair)

Jon Miller (trustee)

The Gaddum Centre
Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023 £	2022 £
Cash provided by / (used in) operating activities	27	(301,095)	249,557
Cash flows from investing activities:			
Dividends, interest, and rents from investments		27,975	8,362
Disposal of tangible fixed assets		-	2,666,965
Purchase of tangible fixed assets		(32,007)	(36,681)
Proceeds from sale of investments		102,354	84,659
Purchase of investments		(387,169)	(767,856)
Cash provided by / (used in) investing activities		(288,847)	1,955,449
Increase/(decrease) in cash and cash equivalents in the year		(589,942)	2,205,006
Cash and cash equivalents at the beginning of the year		2,434,357	229,351
Cash and cash equivalents at the end of the year		1,844,415	2,434,357

Notes to the accounts for the year ended 31 March 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Gaddum Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of investment management fees & expenditure in relation to staff members who are directly engaged in fund raising.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between the different charitable activities. The charity has calculated its allocation of the support costs based on the income from the individual projects to the total income of all work streams.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £400 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold building	2%
Office fixtures and equipment	20% to 33%

Notes to the accounts for the year ended 31 March 2023 (continued)

j Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

k 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.

l Cash at bank and in hand

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

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 Financial instruments

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

Notes to the accounts for the year ended 31 March 2023 (continued)

o Pensions

The cost of providing retirement pensions and related benefits is charged to the Statement of Financial Activities over the periods benefitting from the employees' services.

The disclosures in the financial statements follow the requirements of Section 28 of FRS 102 in relation to multi-employer funded schemes in which the Charity has a participating interest.

Contributions payable under an agreement with the scheme to fund past deficits are recognised as a liability in the financial statements calculated by the repayments known, discounted to the net present value at the year end using a market rate discount factor of 0.66% at 31 March 2021, 2.35% at 31 March 2022 and 5.52% at 31 March 2023. The unwinding of the discount is recognised as a finance cost in the Statement of Finance Activities in the period incurred.

The Charity also operates a money purchase pension scheme for its employees. The assets are held separately from those of the Charity. The annual contributions payable are charged to the Statement of Financial Activities. The disclosures in the financial statements follow the requirement of FRS102.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
General Donations	2,185	138,891	141,076
Donations for Salaries	-	65,000	65,000
Total	2,185	203,891	206,076
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £
General Donations	23,271	83,704	106,975
Donations for Salaries	-	65,000	65,000
Total	23,271	148,704	171,975

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Advocacy Services	694,464	-	694,464
Carers Services	462,744	539,285	1,002,029
Therapy Services	757,248	31,917	789,165
Central	85,694	-	85,694
Total	2,000,150	571,202	2,571,352
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £
Advocacy Services	779,297	-	779,297
Carers Services	488,078	550,464	1,038,542
Therapy Services	690,424	71,842	762,266
Central	38,303	-	38,303
Total	1,996,102	622,306	2,618,408

5 Income from other trading activities

	2023 £	2022 £
Rental Income	-	3,050
	-	3,050

All income from other trading activities is unrestricted.

6 Investment income

Current reporting period

	2023 £	2022 £
Quoted investments	27,975	8,362
	27,975	8,362

All investment income is unrestricted.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

7 Cost of raising funds

	2023 £	2022 £
Fundraiser's fees	-	-
Investment management costs	11,166	7,177
	11,166	7,177

All expenditure on cost of raising funds is unrestricted.

8 Analysis of expenditure on charitable activities

Current reporting period Restricted resources expended	Direct Costs £	Support Costs £	Total 2023 £
Advocacy Services	-	-	-
Carers Services	595,490	208,298	803,788
Therapy Services	137,640	61,850	199,490
Central Services	-	-	-
	733,130	270,148	1,003,278
Current reporting period Unrestricted resources expended	Direct Costs £	Support Costs £	Total 2023 £
Advocacy Services	684,962	164,085	849,047
Carers Services	479,067	68,680	547,747
Therapy Services	548,496	256,016	804,512
Governance Costs (see note 9).	-	5,438	5,438
	1,712,525	494,219	2,206,744
Total resources expended	2,445,655	764,367	3,210,022

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

Analysis of expenditure on charitable activities continued

Previous reporting period	Direct Costs	Support Costs	Total 2022
Restricted resources expended	£	£	£
Carers Services	530,274	172,240	702,514
Therapy Services	68,860	6,915	75,775
Central Services	-	-	-
	599,134	179,155	778,289
Previous reporting period	Direct Costs	Support Costs	Total 2022
Unrestricted resources expended	£	£	£
Advocacy Services	624,124	138,073	762,197
Carers Services	436,577	54,906	491,483
Therapy Services	434,647	209,321	643,968
Governance Costs (see note 9).	-	10,000	10,000
	1,495,348	412,300	1,907,648
Total resources expended	2,094,482	591,455	2,685,937

9 Analysis of governance and support costs

Current reporting period	Total 2023	Total 2022
	£	£
Audit fees	5,438	10,000
Accommodation	92,843	57,422
Admin	33,089	44,355
Fees and charges	103,012	109,345
General Expense	106,941	(6,098)
ICT	78,388	81,237
Inter-Departmental	-	-
Partnerships and sub-contracts	270,844	229,288
Staff Costs	73,813	65,906
	764,368	591,455

10 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2023	2022
	£	£
Depreciation	26,999	11,258
Auditor's remuneration - audit fees	5,640	5,640
Auditor's remuneration - accountancy fees	3,000	3,000

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

11 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	2,056,138	1,802,364
Social security costs	188,548	155,938
Pension costs	98,804	84,077
Other Staff Costs	741	-
Redundancy and termination costs	-	8,002
	2,344,231	2,050,381
Allocated as follows:		
Charitable activities	2,344,231	2,050,381
	2,344,231	2,050,381

No employee has employee benefits in excess of £60,000 but below £70,000 (2022: 1). There was 1 employee with benefits in excess of £70,000 and below £80,000 (2022: Nil). There was 1 employee with benefits in excess of £80,000 and below £90,000 (2022: Nil). No employees have benefits in excess of £90,000 and below £100,000 (2022: Nil)

The average number of staff employed during the period was 86 (2022: 81).

The key management personnel of the charity comprise the trustees and the senior management team and are listed in the Trustees' report. The total employee benefits of the key management personnel of the charity were £237,193 (2022: £239,706).

12 Trustee remuneration and expenses, and related party transactions

One party connected to the management committee received remuneration during the year as detailed below. (2022: Nil).

The spouse of Ady Bibby (trustee) was paid £41,001 for marketing and PR consultancy during the year. The legal authority for this is through the governing document of the charity.

One member of the management committee received travel and subsistence expenses during the year of £20 (2022: £Nil).

Aggregate donations from related parties were £Nil (2022: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

One trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: £Nil).

True North Communications Limited is a company owned by Ady Bibby (trustee). It was paid £6,516 for development of the Gaddum website. The legal authority for this is through the governing document of the charity.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

13 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Manchester City Council	377,758	431,183
	<u>377,758</u>	<u>431,183</u>
	<u><u>377,758</u></u>	<u><u>431,183</u></u>

There are no unfulfilled conditions and contingencies attaching to the grants.

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

	Freehold Property £	Computer & office equipment £	Total £
Cost			
At 1 April 2022	-	190,255	190,255
Additions	-	32,007	32,007
Disposals	-	(75,982)	(75,982)
	<u>-</u>	<u>114,273</u>	<u>114,273</u>
At 31 March 2023	-	146,280	146,280
	<u><u>-</u></u>	<u><u>146,280</u></u>	<u><u>146,280</u></u>
Depreciation			
At 1 April 2022	-	149,206	149,206
Charge for the year	-	26,999	26,999
Disposals	-	(75,982)	(75,982)
	<u>-</u>	<u>100,223</u>	<u>100,223</u>
At 31 March 2023	-	100,223	100,223
	<u><u>-</u></u>	<u><u>100,223</u></u>	<u><u>100,223</u></u>
Net book value			
At 31 March 2023	-	46,057	46,057
	<u><u>-</u></u>	<u><u>46,057</u></u>	<u><u>46,057</u></u>
At 31 March 2022	-	41,049	41,049
	<u><u>-</u></u>	<u><u>41,049</u></u>	<u><u>41,049</u></u>

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Investments

	2023 £	2022 £
Market value at the start of the year	1,169,166	467,215
Add: additions to investments at cost	387,169	767,856
Disposals at carrying value	(102,354)	(84,659)
Add net gain/(loss) on revaluation	(87,830)	18,754
Market value at the end of the year	1,366,151	1,169,166
Investments at fair value comprised:		
UK Bonds	140,879	132,875
UK investments and unit trusts	203,808	224,012
Global investments	1,021,464	812,279
	1,366,151	1,169,166

Investments are all carried at fair value and are all traded in quoted public markets.

17 Debtors

	2023 £	2022 £
Trade debtors	26,863	127,667
Accrued Income	39,000	20,122
Prepayments	36,868	37,820
Other Debtors	7,008	-
	109,739	185,609

18 Cash at bank and in hand

	2023 £	2022 £
Short term cash investments	65,893	333,903
Cash at bank and on hand	1,778,522	2,100,454
	1,844,415	2,434,357

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

19 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	44,152	46,223
Taxation and social security costs	39,876	36,422
Other creditors	82,567	14,713
Accruals	91,154	74,425
Deferred income	99,187	130,789
Pension deficit contribution	14,642	14,642
	371,578	317,214

20 Deferred income

	2023 £	2022 £
Deferred grant brought forward	130,789	75,000
Grant received	635,519	434,747
Released to income from charitable activities	(667,121)	(378,958)
Deferred grant carried forward	99,187	130,789

Income has been deferred because it has been received for the following year.

21 Creditors: amounts falling after more than one year

	2023 £	2022 £
Pension scheme liability	10,979	25,547
	10,979	25,547

Notes to the accounts for the year ended 31 March 2023 (continued)

22 Pension Fund

The company participates in the scheme, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a "last man standing arrangement". Therefore the Charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum (payable monthly)
---------------------------------------	--

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Pension Fund continued

Deficit contributions

From 1 April 2019 to 30 September 2025:	£11,243,000 per annum (payable monthly and increasing by 3% each year on 1st April)
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The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

Pension Fund continued

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision

	31 March 2023 (£s)	31 March 2022 (£s)	31 March 2021 (£s)
Present value of provision	25,621	40,189	197,416

Reconciliation of opening and closing provisions

	Year ending 31 March 2023 (£s)	Year ending 31 March 2022 (£s)
Provision at start of period	40,189	197,416
Unwinding of the discount factor (interest expense)	758	1,138
Deficit contribution paid	(14,642)	(49,958)
Remeasurements - impact of any change in assumptions	(684)	(924)
Remeasurements - amendments to the contribution schedule	-	(107,483)
Provision at the end of the period	25,621	40,189

Income and expenditure impact

	Year ending 31 March 2023 (£s)	Year ending 31 March 2022 (£s)
Interest expense	758	1,138
Remeasurements - impact of any change in assumptions	(684)	(924)
Remeasurements - amendments to the contribution schedule	-	(107,483)
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution scheme and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

Pension Fund continued Assumptions

	31 March 2023 % per annum	31 March 2022 % per annum	31 March 2021 % per annum
Rate of discount	5.52	2.35	0.66

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

23 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Activities					
Advocacy Services	-	-	-	-	-
Carers Services	384,061	618,685	(803,788)	7,097	206,055
Therapy Services	29,071	156,408	(199,490)	32,690	18,679
Central Services	56,789	-	-	-	56,789
Total	469,921	775,093	(1,003,278)	39,787	281,523
Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Activities					
Carers Services	387,407	699,168	(702,514)	-	384,061
Therapy Services	55,100	71,842	(75,775)	(22,096)	29,071
Central Services	56,789	-	-	-	56,789
Total	499,296	771,010	(778,289)	(22,096)	469,921

Name of restricted fund Description, nature and purposes of the fund

The following funds are material balances within restricted funds

Carers Services

Salford Carers Centre - non contract salaries £158,047 (2022 £146,971).

Lottery Young Carers Project £87,303 (2022: £71,437) - funds to identify and support young carers.

Outstanding fund deficits will be covered by future funding.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

24 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	3,017,499	1,942,480	(2,217,910)	(39,787)	2,702,282
	3,017,499	1,942,480	(2,217,910)	(39,787)	2,702,282
Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	630,334	4,279,894	(1,914,825)	22,096	3,017,499
	630,334	4,279,894	(1,914,825)	22,096	3,017,499

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

25 Analysis of net assets between funds

Current reporting period	General fund £	Restricted funds £	Total £
Tangible fixed assets	46,057	-	46,057
Fixed asset investments	1,366,151	-	1,366,151
Net current assets/(liabilities)	1,301,053	281,523	1,582,576
Creditors of more than one year	(10,979)	-	(10,979)
Total	2,702,282	281,523	2,983,805
Previous reporting period	<i>General fund £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Tangible fixed assets</i>	<i>41,049</i>	<i>-</i>	<i>41,049</i>
<i>Fixed asset investments</i>	<i>1,169,166</i>	<i>-</i>	<i>1,169,166</i>
<i>Net current assets/(liabilities)</i>	<i>1,832,831</i>	<i>469,921</i>	<i>2,302,752</i>
<i>Creditors of more than one year</i>	<i>(25,547)</i>	<i>-</i>	<i>(25,547)</i>
Total	3,017,499	469,921	3,487,420

26 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Equipment	
	2023 £	2022 £
Less than one year	-	293
One to five years	-	-
	-	293

27 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income / (expenditure) for the year	(503,615)	2,357,790
Adjustments for:		
Depreciation charge	26,999	11,258
(Gains)/losses on sale of assets	-	(2,122,965)
(Gains)/losses on investments	87,830	(18,754)
Dividends, interest and rents from investments	(27,975)	(8,362)
Decrease/(increase) in debtors	75,870	134,057
Increase/(decrease) in creditors	39,796	(103,467)
Net cash provided by / (used in) operating	(301,095)	249,557

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2023 (continued)

28 Private Charities

The total balance held on behalf of independent private charities and third parties at the 31st March 2023 is £364,901 (2022: £284,346). This balance is not included in the assets of the Gaddum Centre. The charity holds as custodians on behalf of the independent private charities an investment portfolio with Brewin Dolphin, the current value of which is £312,455.05 (2022: £244,786). This is not shown as an asset of the Gaddum Centre

Investments are held as a separate entity within our investment portfolio. This is recorded and accounted for as a separate entity within our investment schedule. A second bank account is held for trust funds. This is accounted for separately, with all inter-charity transfers clearly documented and approved by two Senior Managers. This ensures the funds of the trust funds are not being used for The Gaddum Centre activities.

Investments are held by the Gaddum Centre as a custodian for the following charities:

Charity	Objects
Robert Bell Charity	For the benefit of people on low income, resident in the City of Manchester.
William Cavanagh Trust	For people on low income living in Gorton or West Gorton only. This charity is restricted to helping women who are Manchester residents. Preference is given to teachers or ex-teachers who are retraining and are Manchester residents and unable to cover the whole costs themselves.
Darbishire House Trust	Small grants in support of respectable women over the age of 60 who reside in the city of Manchester.
Pratt Charity	Originally for leather workers, but now helps individuals on low income who are Manchester residents.
John Royle Fund	Provides convalescence for people who have received hospital care. It can also be used to provide clothing or help someone recovering at home. Covers an area within 60 miles of Manchester.
Satterfield Charity	For people on low income, over 55 years of age who live within a radius of eight miles of Manchester Town Hall.
Shylock Charity	The money comes from South Africa and varies from year to year. Grants can be made to people on low income who are residents of Higher Openshaw and its surrounding areas.
Yates Charity	Fund for plumbers and associated tradesmen and their dependants who are Greater Manchester residents in need.
Gratrix Charity	Supports students aged 21 or under who are studying the arts.
Ann Butterworth and Daniel Bayley Charity	Helps with costs directly associated with their course.
Humane Society	The purpose of the Society is to encourage children to learn life saving skills. This is not a registered Charity.

These are the charities who have a combined portfolio with Brewin Dolphin

For both the Ann Butterworth and Daniel Bayley Charity and the Humane Society, decisions are made by the trustees of those charities and Gaddum receives instructions for payment of invoices or grants.

For the other charities, Gaddum Trustees make the decisions on how the money is spent on advice from Chief Executive & Senior Leadership Team.

The Gaddum Centre
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	23,271	148,704	171,975	75,485
Charitable activities:	1,996,102	622,306	2,618,408	2,663,598
Other trading activities	3,050	-	3,050	11,448
Investments	8,362	-	8,362	9,368
Total income	2,030,785	771,010	2,801,795	2,759,899
Expenditure on:				
Raising funds	7,177	-	7,177	6,268
Charitable activities:	1,907,648	778,289	2,685,937	2,447,935
Total expenditure	1,914,825	778,289	2,693,114	2,454,203
Net income / (expenditure) before net gains / (losses) on investments	115,960	(7,279)	108,681	305,696
Net gains/(losses) on investments	18,754	-	18,754	77,956
Pension movement	107,390	-	107,390	(6,751)
Net gains/(losses) on sale of assets	2,122,965	-	2,122,965	-
Net income / (expenditure) for the year	2,365,069	(7,279)	2,357,790	376,901
Transfer between funds	22,096	(22,096)	-	-
Net movement in funds for the year	2,387,165	(29,375)	2,357,790	376,901
Reconciliation of funds				
Total funds brought forward	630,334	499,296	1,129,630	752,729
Total funds carried forward	3,017,499	469,921	3,487,420	1,129,630

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

Accounts

Company number: 01348975

Charity Number: 507162

The Gaddum Centre

Report and financial statements
For the year ended 31 March 2021

The Gaddum Centre
Reference and administrative information
for the year ended 31 March 2021

Company number 01348975

Charity number 507162

Registered office and operational address St Wilfrid's Enterprise Centre
Royce Road
Hulme
Manchester M15 5BJ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Roy Harding	Chair
Rowena Birch	Vice Chair
Jonathan Miller	Finance Trustee (appointed 14 January 2021)
Ady Bibby	
Dora Blake	
David Carmichael	
Anthony Hassall	
Claudia Carvell	
Wes Baker (resigned 11 June 2020)	
Don Bancroft	Finance Trustee (resigned 17 February 2021)
Jonathan Brewer (appointed 15 March 2021)	
Afreena Islam-Wright (appointed 15 March 2021)	
Kabir Patel (appointed 22 March 2021)	
Beth Plant (appointed 9 April 2021)	

Key management	Lynne Stafford	Chief Executive
personnel	Ben Whalley	Head of Operations
	Sam Palmer	Head of Innovation & Development
	Lauren Edwards	Assistant Head of Operations
	Anna Sevink	Head of Financial Services (left 16 May 2020)

Bankers Lloyds Bank
42-46 Market Street,
Manchester, M1 1PW

Auditors Slade & Cooper Limited
Beehive Mill, Jersey Street, Ancoats, Manchester, M4 6JG

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2021

The trustees (who are also Directors of the Charity for the purposes of the Companies Act) present their annual report and the audited financial statements of The Gaddum Centre (the Charity) for the year ended 31 March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

OBJECTIVES OF THE CHARITY

The objective of the Charity is the promotion of any charitable purpose for the benefit of the community in Manchester and surrounding areas, in particular the furtherance of health and the relief of poverty, distress and sickness and the advancement of education. This objective is carried out by the provision of services in the field of social care, particularly health related services including counselling, the provision of advocacy, advice, family and individual support services, training and development projects to individuals, families, agencies, local and health authorities, professionals and companies.

The charity has three main work streams:

- Statutory Advocacy
- Carers Support Services
- Therapy Services

PUBLIC BENEFIT

The Trustees have complied with their duty to have due regard to the public benefit guidance published by the Charity Commission.

The Charities Act 2011 identifies 13 descriptions of charitable purpose and in our view the work of the Charity meets the following:

- relief of poverty
- advancement of education
- advancement of health
- advancement of community development
- relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Activities undertaken to further charitable objectives for public benefit are described below. All services are provided free of charge to beneficiaries.

The trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The Gaddum Centre
Trustees' annual report
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The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

All Trustees support Gaddum as volunteers on Gaddum Trustee Board. Gaddum continues to offer placements to social work students, counselling students and return to practice counsellors. The Head of Operations acts a qualified practice educator lead with assistance from designated staff who are similarly qualified. In 2019-20, Bury Carers Service's activities were supported by a number of volunteers. The contribution of volunteers is stated in service reports to Trustee Board and reflected as social value offers in budgets, for tenders and bids for funding.

GADDUM ADVOCACY

Manchester Advocacy Hub

Gaddum are commissioned by Manchester City Council to provide all the independent statutory advocacy services for citizens of Manchester. Statutory Advocacy is required by law for certain matters relating to an individual's health and social care. The Manchester Advocacy Hub was established on 1st April 2015 and provides-

- Independent Mental Capacity Advocacy (IMCA)
- Independent Mental Health Advocacy (IMHA)
- Independent Care Act Advocacy
- Independent Health Complaints Advocacy (IHCA)

There is a team of 16; 1 manager, 1 administrator, 3 sessional workers and 11 advocates. There are also social work students on placement.

Statutory Advocacy involves: -

- Helping individuals understand their care and support plans.
- Attending multi-disciplinary meetings and ensuring our client's voice is heard.
- Attending Safeguarding meetings where the individual needs support.
- Ensuring the wishes and feelings of individuals are considered for serious medical treatments or if they need to change accommodation
- Ensuring psychiatric patients receive equitable and efficient treatment.
- Supporting individuals to appeal their detainment under the Mental Health Act.
- Ensuring individuals rights are protected under Human Rights Law.

The team also undertake other work relating to Deprivation of Liberty.

Covid 19 response

Covid-19 pandemic had a substantial impact on Advocacy in the UK. There were changes to government guidance on the Care Act, Mental Capacity and Deprivation of Liberty Safeguards, and therefore changes to the way health and social care sector operated.

Gaddum Advocacy has not stopped accepting referrals or turned down a case

Since the outbreak of Covid-19, Gaddum Advocacy continued attending visits in hospitals, care homes, supported accommodation and private homes. After a brief pause in visits in March 2020, these

The Gaddum Centre
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continued from April 2020 and over the latter course of 2020, the service returned to normal, with appropriate COVID-19 precautions to protect our clients.

A total of 16,900 hours of statutory advocacy were delivered throughout 2020-21 by Gaddum Advocacy, which amounts to nearly two whole years working 24 hours a day, 7 days a week.

The approach to visits and communication was adapted to meet our clients' needs using a range of formats to keep in touch including:

- WhatsApp/ Text
- Zoom meetings
- Microsoft Team Meetings
- 3cx
- Outdoor meetings

GADDUM CARERS

Carers Support Services

In 2020- 21 Gaddum managed both Salford Carers Centre and the new Carers Manchester Pathway in delivering local community services supporting both adult and young carers. The centres are designed to provide services to carers within their local authorities e.g., advice and information, assessment, newsletters, practical and emotional support, activities, support groups, training, relaxation, help with employment issues and referring and signposting to other service providers.

Carers Salford

Gaddum have held the Salford Carers Contract for services across the locality for over a decade. Gaddum was awarded a further five-year contract which began in October 2020, running to September 2025 and with a possible extension to September 2026. Funding was also received from Lottery money to establish the Shine Project to further support Young Carers.

As well as giving advice support and guidance to adult carers, young adult carers and young carers the staff are involved with awareness raising and training of professionals in the community, involvement in local planning initiatives, conferences and other appropriate links and networks with local, national and regional organisations.

The service has adapted to an empowerment based, three conversations model. This innovative model is an approach to identifying the strengths of carers, ultimately supporting them to make the choices they want to live healthy, fulfilling lives.

In 2020 -21, despite the COVID-19 pandemic, Carers Salford: -

- Supported over 500 Young Carers and Adult Carers,
- Completed over 10,000 forms of contact, including phone calls, video calls, text messaging, emails, onward referrals, and referrals to other Gaddum services,
- Isolation, delayed treatment, and mental health issues were the key issues experienced by carers across Salford and were exacerbated by the COVID-19 pandemic.

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for the year ended 31 March 2021

Covid 19 response

Carers Salford have been remote working through: -

- Online video conferencing
- Over the phone
- Through SMS and WhatsApp

For Young Carers & Young Adult Carers, support has been delivered through: -

- WhatsApp
- Virtual Groups
- Technology Grant
- Face to Face Work

For Adult Carers there have been: -

- Virtual Coffee Mornings
- Wellbeing Calls
- Factsheets

Shine Young Carers Project

Project Aim:

To identify and support young carers in Manchester and Salford.

- Raising awareness of young carers in Manchester and Salford
- Supporting young carers through school to reduce stress and be better equipped to achieve their best
- Tackle the stigma of being a young carer by empowering young carers we work with

What the team have achieved up-to March 2021):

- Supported over 70 young people in the project's first year
- Advocated for young carers at family core groups (TAF/ CIN/ CP)
- Built a strong partnership with Manchester's Early Help teams to ensure young carers voices are heard and listened to
- Attended weekly Early Help Allocation Meetings to train the teams and ensure the needs of young carers are not missed from the point of referral – Shine workers are able to identify triggers that may be missed by social work teams
- Created weekly support groups for young carers based on current needs

Project Stats:

- 75 Young carers have been referred into the service
- 52% of young carers secondary school age
- 48% of young carers primary school age
- Main conditions for the person receiving support: mental health issues and substance misuse
- Main relationships to young carer: mother and sibling
- Unique attendance to groups: 48

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Manchester

Carers Manchester Pathway

The management of new Carers Manchester Programme with a new 'one stop' contact point, continued coordination of Carers Manchester Network and Locality Provision continued to be led by Gaddum through 2020-21. Gaddum played a key role in delivering transformational change in the way carers support services were delivered across the city and were key partners with Manchester City Council & NHS in response to Covid vaccination uptake.

- Demand for the service continues to grow monthly and an increase in complexity of cases has been observed. Further staff training has been identified and implemented to support increased need.
- The contact point has now taken responsibility for the management and administration for the Carers Emergency Fund, making the application process for carers streamlined and more efficient.

Carers Manchester Network

Gaddum continued to coordinate a network of 18 VCSE Carers Support provider organisations as part of the new Carers Manchester Pathway.

- The organising of a comprehensive programme of carers week activities, developed and delivered in partnership with Network members and carers (Co-ordinated through a dedicated planning and development group). These events included a Partner-Wide press release, a Carers walking campaign, Carers awareness training with staff at MMU and approximately 25 plus events organised by Network members. All of which were supported by a strong publicity campaign.
- Feedback from Network Member meetings, Commissioners and Partners noted the Carers Week programme was the best organised since Manchester Carers Network was launched. In addition, the Partnership working between Gaddum and the Localities to develop this programme was excellent.

Covid 19 response

During the most challenging of times for Manchester's unwaged carers, Gaddum and the Carers Manchester team continued to deliver appropriate and effective advice, information, and support.

This has been a true partnership between both the Carers Manchester, the wider Gaddum team and our many partners

This feedback demonstrates why this is important: -

"Carers Manchester ... were extremely supportive throughout this difficult time period. Throughout my 37 years of caring, I haven't received this level of support from any person or organisation. Thank you for listening to my difficult situations and providing critical advice. Also, the referral and contact information which was provided was helpful in pointing me towards the correct direction."

Bury

The contract for Bury Carers Service is no longer held by Gaddum as it was competitively retendered in early 2020.

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GADDUM THERAPY

Therapy services includes staff members with social work, counselling and play therapy qualifications. In addition, Gaddum provides placements for undergraduate social work students.

Covid 19 response

In 20/21 all service provision across therapy services was maintained and our delivery model switched to online and telephone provision to ensure consistency for clients throughout the pandemic. Positive therapeutic results continued to be observed across all therapy service with the changed delivery model, which received positive client feedback. As restrictions have loosened, we offered a blended approach, where face to face provision has resumed, but remote sessions continue to form part of our core service offer for clients based on preference.

Manchester IAPT

The GP Counselling Service continues to provide service delivery into GP surgeries in North and South Manchester as well as Central Manchester, as part of commissioned IAPT mental health services. In addition to therapeutic counselling, social work students supported clients with social difficulties or undertook relapse prevention sessions. We continued to signpost service users to a range of other support networks.

Roby Support Services provides person centred, integrative and cognitive behavioural therapy tailored to diverse and marginalised communities. It continues to be part of commissioned Manchester IAPT Mental Health services.

Clients are reaching good recovery outcomes (20/21 44.4%, 21/22 YTD 54.4%) with reliable improvement scores (20/21 71%, 21/22 YTD 75.8%)

Attendance rates have improved (20/21 81.5%, 21/22 YTD 79.8%)

BAME engagement remains high (20/21 44.3%, 21/22 YTD 39.8%)

Clients continue to provide excellent feedback for the service and the team

Bereavement and Palliative Care

The Children and Families' Bereavement Services are delivered in Manchester, Salford, and Rochdale, funded by NHS contracts, supporting children and their families following the death of a significant other.

The Children and Families' Paediatric Palliative Care Service provides psycho-social support for families caring for a child with a life limiting or life-threatening condition. We work with specialist community nursing teams in Salford, Stockport, and Rochdale. This service provides long-term therapeutic support for families and in 20/21 we worked with over 40 families.

Covid 19 response

In 20/21 we received additional 2-year funding from Salford CCG, expanding our Bereavement service offer in Salford. Additional funding was also received from Children in Need to specifically work with children and young people bereaved as a result over COVID-19 over an 18-month contract. The increase in funding has allowed us to work with more families, but also to expand our psychoeducation offer for families, to offer a wider wraparound support offer.

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The increase in funding across our child bereavement services has enabled us to work with over 100 families in Greater Manchester in 20/21.

Getting Help

From May 2017, the Gaddum Centre have been the lead organisation for the Getting Help service in Heywood, Middleton & Rochdale working with five other third sector organisations to improve mental health and wellbeing for hard-to-reach groups through the provision of counselling, befriending and group work. This is a sub-contract to the Big Life Group.

In 20/21 the service supported 105 clients and coordinated 5 other key providers in the locality who in total supported 636 clients.

Feedback

"Firstly, thank you. Our weekly appointments were the single fixed point in my life for a while whilst dealing with the stormy first year/stage of grief following Dominic's death. I really don't know how I would have got through without them. Your combination of immense empathy and direct practicality were the perfect fit for what I needed.

I am now feeling so much more like myself, stronger and more able to deal with the usual ups and downs day to day life throws at me. I'm back to working 3 days a week and considering moving to 4. However, I am taking the lesson you repeated constantly, to be kind to myself, meaning I'm not rushing back because I feel it's expected of me but because it feels right for me."

CHARITY TRUST ADMINISTRATION

Charity Trust Administration

The Gaddum Centre administer several historical trust funds that provide funding for essential items and services for disadvantaged families and individuals residing in the City of Manchester and the immediate surrounding boroughs. Experienced staff ensure applications match both the objectives and criteria of the Gaddum Centre and the charities. The processed applications are recorded onto a database to monitor the number of grants made to each applicant. The staff liaise with various statutory and voluntary organisations to verify the applications and to discuss the grants awarded. Our comprehensive service ensures maximum benefit to the beneficiaries and efficient use of the charities' funds.

Private Charities

ROBERT BELL CHARITY (Charity number, linked as Gaddum)

For the benefit of people on low income, resident in the City of Manchester.

WILLIAM CAVANAGH TRUST (Charity number, linked as Gaddum)

For people on low income living in Gorton or West Gorton only.

DARBISHIRE HOUSE TRUST (Charity number, 234651)

For helping women who are Manchester residents. Preference is given to teachers or ex - teachers who are retraining and are Manchester residents and unable to cover the whole cost themselves.

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PRATT CHARITY (Charity number, linked as Gaddum)

Small grants in support of respectable women over the age of 60 who reside in the City of Manchester.

JOHN ROYLE FUND

Originally for leather workers, but now helps individuals on low income who are Manchester residents.

SATTERFIELD CHARITY (Charity number, 225453)

Provides convalescence for people who have received hospital care. It can also be used to provide clothing or help someone recovering at home. Covers an area within 60 miles of Manchester.

SHYLOCK CHARITY (Charity number, linked as Gaddum)

For people on low income, over 55 years of age who live within a radius of eight miles of Manchester Town Hall.

YATES CHARITY

Funded from South Africa and varies from year to year. Grants are made to people on low income who are residents of Higher Openshaw and its surrounding area.

GRATRIX CHARITY (Charity number, 228916)

A fund for plumbers and associated tradesmen and their dependants who are Greater Manchester residents in need.

Ann Butterworth & Daniel Bayley Charity (Charity number, 526055)

Supports students under 21 years old who are studying the arts. Helps with costs directly associated with their course e.g. tuition fees, educational materials or field trips.

Only accept applications from clients themselves or professionals from statutory or voluntary organisations.

THE JOSEPH & ANN SLATER MEMORIAL FUND (Charity number, 210410)

Provides funds for holidays anywhere in the UK for disadvantaged children from the Manchester area.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on its vision 'Empowering People: Improving Lives and are undertaken to further The Gaddum Centre's charitable purposes for the public benefit.

All Gaddum Centre services delivered under contract to Local Authorities or NHS are monitored through quarterly contract reviews with commissioners. Each contract has specific monitoring requirements with both qualitative and quantitative measures against specific outputs and outcomes. Reports from all service areas are reported at bi-monthly Trustee Board meetings and to service delivery highlighted in the Strategic Risk Register with mitigating actions recorded.

The Information Management System has a reporting function and a balanced Scorecard.

Chief Executive and SMT reviewed the Gaddum Centre Strategy & Action Plans 2016 – 2020 in April 2019 and the previous strategic objectives. There have been significant achievements over the last 3 years. Following a Trustee Board Development session in October 2019 and SMT Away Days in 2019

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and January 2020. The previous Gaddum Strategic & Business Plan 2016 -20 was reviewed, and any outstanding or ongoing objectives noted.

Through 2020, the Gaddum Centre Strategy & Action Plans 2016 – 2020, were reviewed and redeveloped into the Gaddum Strategic 5-year Plan 2020-25. A further review and amendments were made in relation to austerity, Covid Pandemic and Brexit, following a review by an external consultant with NHS & LA experience.

Despite the impact of Covid 19 pandemic and Brexit, Gaddum continued to grow and respond to the changing needs of both the clients and commissioners of our main contracts. The terms for our contract for Manchester Advocacy Hub were identified to finish in 2022 and work is being undertaken to secure future funding. We experienced increases in both demand and complexity of cases across all service areas over the previous years. On some contracts, there continues to be no uplift or inflationary rise, despite some being held for as long as 10 years, whilst the demand from commissioners is for increased service delivery and response.

Once again, the initial work on budgets for the organisation and services projected a substantial deficit for 2020-21, which would not have been favourable for retendering of key contracts. However, changes primarily due to staff moving on to roles for career development, offered the opportunity for organisational restructure across all service areas and the core function. This had a positive impact on reducing the predicted deficit.

SLT implemented changes to the organisational structure to ensure financial stability, in readiness for upcoming contracts for retendering, with a flatter 'management' structure to ensure closer monitoring of service delivery. This primarily involved changes within SLT, lower 'management' including the creation of a Business Systems Manager function.

The Gaddum Centre continued over the year to consolidate its position in Greater Manchester with the submission of tenders and grant applications for both existing and new contracts for all of its services.

The Gaddum Centre successfully negotiated with commissioners for the continuation of the contracts for Manchester Advocacy Hub with Manchester City Council and were successful in retaining the contract for Salford Carers Service with Salford Council.

Beneficiaries of our services

Gaddum, is a charity leader in providing health and wellbeing services in Greater Manchester

At Gaddum, everyone is treated as an individual; understanding their world to offer a range of support that's right for them. Our promise of tailored support is made possible by our breadth and depth of knowledge, through our unwavering commitment to the local people of Greater Manchester.

Gaddum works across Greater Manchester and delivers services in Manchester, Rochdale, Salford and Stockport for:

- Advocacy
- Carers Support
- Therapy Services

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Financial review

From 2020 to present, the most significant event to have a potential financial effect remains the impact of the Covid – 19 pandemic, Brexit and potentially the impact of reorganisation of the NHS. Gaddum was protected from a major negative consequence on its finance as most of the income is from statutory contracts with NHS and Local Authorities. Major funding organisations such as 'Big Lottery' reassured recipients of continued funding with access to potential additional funding streams. In response to the impact of Covid -19 pandemic, Gaddum secured further additional funding from statutory organisations and grants to support people in need.

The Trustee Board recognised and acknowledged the continued potential risk over the reporting period until late 2020 through the lack of adequate financial information being provided through previous finance management and subsequent lack of input from senior financial leadership. The appointment of a Financial Services Lead has provided reassurance with the development of accurate reporting for Finance Subgroup and Trustee Board

In relation to investments, Gaddum's charitable objectives are:

- to maximise investments within a defined risk perimeter,
- at least see assets grow in line with inflation
- improve reserves position and main investment portfolio there as a fund of last reserve.

Following a further discussion with Brewin & Dolphin, investment managers, the level of risk to Gaddum's investment funds will need to be reassessed by Trustee Board in near future.

Brewin & Dolphin are signed up to the United Nations principles of investing and embedded these within overall investment processes within strict ESG parameters. This lends itself to having the best-in-class investments, which forms stewardship as custodian of Gaddum's assets while ensuring that sustainability and key principles from the UN are covered.

'Brewin Dolphin is a signatory of the United Nations Principles of Responsible Investment (UNPRI), confirming our commitment to integrate environmental, social and governance considerations (ESG) within our investment process.'

Restricted funding of £863k was received for the provision of Advocacy, Carers & Therapy Services.

There was outgoing restricted expenditure of £674k. We brought forward restricted funds of £288k and carried forward £499k after transfers for future committed service provision.

We received £1,969k of unrestricted income and expended £1,780k. There was also £78k of unrealised gains in the value of the investment portfolio. After transfers between funds, the unrestricted reserve balance is £630k.

A pension provision and corresponding pension deficit reserve of £197k (2020: £234k) has been recognised in the accounts as required by FRS102. Under FRS102 if an employer has entered into an agreement with the multi-employer plan that determines how the entity will fund a deficit, the entity is required to recognise the present value of the contributions payable from this agreement as a liability on its balance sheet. Prior to the application of FRS102 funding contributions were only recognised when they fell due. Pension commitments are covered in more detail in Note 22.

In September 2021, Gaddum completed a sale of its property, Gaddum House, 6 Great Jackson St, Manchester M15 4AX. Finance Subgroup on behalf of Trustee Board are exploring options for short-, medium-, and long-term investments. Future plans include a review of the Pensions Deficit and identification of potential, suitable premises in light of impact of covid pandemic on working patterns.

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Reserves policy

The Gaddum Centre General Committee is committed to ensure sufficient reserves are maintained to guarantee the organisation can continue to meet the needs of the service users within the appropriate time scales in line with its charitable objectives, all staffing obligations and protect its investment in premises and equipment.

The Finance Subgroup & Trustee Board have agreed in the constantly changing environment, in which the organisation operates, sufficient reserves should ideally be available to develop new services so it can continue to serve the community in accordance with its objectives.

In the event of the loss of substantial contracts from local authorities and NHS, staff would be eligible for TUPE arrangement to the new provider with no redundancy costs liable for Gaddum. Three months organisational operating costs of £168k will be retained in reserves to cover core costs.

Plans for the future

The Trustee Board have identified and agreed a vision and direction for Gaddum for 2020 – 25.

Strategic Organisational Direction – 5 years forward

Trustees identified several aspirations and potential outcomes for the strategic organisational direction for 2020 -2025.

Aspirations 2020- 2025

1. **The leading expertise and providers** of Advocacy, Carers and Therapy services in and across Greater Manchester.

There was a recognised need for

- Further analysis of the opportunity cost of this focus.
- Explore potential beyond statutory sector to private/commercial and academic.
- Our service model – is it fit for the future?

2. Financially sustainability

- Ensure protection against future loss of funding
- Impact of
 - Brexit
 - Continued Austerity
 - Contract/ grants not renewed

A further review of strategic direction and objectives was undertaken in late 2020 in response to impact of COVID -19 pandemic.

Covid 19 response

Gaddum have adapted to delivering services remotely during pandemic and have efficiently managed finance, funds, and contracts. There has been relatively little negative financial impact with the only

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shortfall being fundraising from external sporting event sponsorship. It continues to monitor the ongoing situation.

Structure, governance and management

The recruitment of new members for Gaddum Trustee Board follows a similar process to Gaddum's wider recruitment processes under its HR policies and procedures. There is a wide advertising campaign using a variety of social media and traditional platforms including Gaddum website, LinkedIn, VCSE infrastructure networks, GM VCSE leadership networks, professional networks of Trustee Board members and Senior Management Teams. The use of VCSE networks ensures Trustee Board vacancies are disseminated into communities. We include the following statement: -

'We are seeking people from diverse backgrounds and communities to be more reflective of our service users and the wider Greater Manchester population. These are voluntary positions, and we are looking for people with experience and knowledge at a strategic or senior level. Key attributes will be leadership, accountability, integrity, and commitment.'

Potential new members for Trustee Board are interviewed by Chair, Deputy Chair, Chief Executive, and other Trustees as appropriate or applicable. Potential new Trustees are asked to attend a Trustee Board meeting as an observer before a final decision to appoint is made by all members of Trustee Board.

New Trustees are expected to undertake "Role of Trustee" training delivered by Salford CVS after appointment and as an update as required. A bespoke programme of Trustee Board development is ongoing, delivered by an external consultant; Trustees are expected to attend.

The Board meets every 2 months in the evening, with subgroups on specific strategic organisational areas.

- Finance subgroup – bi-monthly
- Quality & Governance subgroup - bi-monthly
- People & Policies subgroup - bi-monthly
- Building subgroup – ad hoc
- PR & Comms subgroup – ad hoc
- Remuneration committee – annually as part of finance subgroup

The Chief Executive and Senior Management Team have day to day strategic and operational responsibility for running Gaddum. Reports and papers outlining key organisational decisions are presented at Trustee Board meetings for sign off by Trustees. A number of Trustees have specialist expertise, and their advice is sought when required.

The Senior Management Team in 2020-21 comprised of: -

Lynne Stafford – Chief Executive

Sam Palmer – Head of Carers Services

Ben Whalley – Head of Advocacy & Therapy Services

Lauren Edwards – Assistant Head of Operations

The organisation is a charitable company limited by guarantee and registered as a charity.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

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Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

Related parties and relationships with other organisations

All members of Trustee Board and Senior Management Team are requested to declare Related parties and relationships with other organisations on appointment and at appropriate intervals.

Remuneration policy for key management personnel

The remuneration of Chief Executive & Senior Management Team is considered separately by the Trustee Board within parameters of Independent Pay Review undertaken in 2017 and aligned to NJC pay scales.

Risk management

A Gaddum Strategic Risk Register has been developed and is presented, reviewed, and revised at Quality and Governance Subgroup and Trustee Board meetings.

Fundraising

Gaddum does not undertake direct fundraising, but receives donations and funds raised by individuals and groups.

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Statement of responsibilities of the trustees

The trustees (who are also directors of The Gaddum Centre for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Gaddum Centre
Trustees' annual report
for the year ended 31 March 2021

Auditors

Slade & Cooper Ltd were appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on __ 10/11/ __ 2021 and signed on their behalf by

Roy Harding

Chair

Independent auditors' report
to the members of
The Gaddum Centre

We have audited the financial statements of The Gaddum Centre (the 'charitable company') for the year ended 31 March 2021, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with 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 Auditor's 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 trustees' annual report, other than the financial statements and our auditor's report 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.

Independent Auditor's Report (continued)

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 15, 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.

Independent Auditor's Report (continued)

Auditor's responsibilities for the audit of the financial statements

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

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

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Independent Auditor's Report (continued)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Catherine Hall FCCA DChA
Senior Statutory Auditor

for and on behalf of

Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date: 09/12/2021

The Gaddum Centre
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	10,485	65,000	75,485	80,660
Charitable activities:	4	1,866,043	797,555	2,663,598	2,475,311
Other trading activities	5	11,448	-	11,448	11,448
Investments	6	9,368	-	9,368	14,474
Total income		1,897,344	862,555	2,759,899	2,581,893
Expenditure on:					
Raising funds	7	6,268	-	6,268	7,599
Charitable activities:	8	1,773,772	674,163	2,447,935	2,436,694
Total expenditure		1,780,040	674,163	2,454,203	2,444,293
Net income/(expenditure) before net gains/(losses) on investments		117,304	188,392	305,696	137,600
Net gains/(losses) on investments		77,956	-	77,956	(29,140)
Pension movement		(6,751)	-	(6,751)	6,344
Net income/(expenditure) for the year	10	188,509	188,392	376,901	114,804
Transfer between funds		(22,519)	22,519	-	-
Net movement in funds for the year		165,990	210,911	376,901	114,804
Reconciliation of funds					
Total funds brought forward		464,344	288,385	752,729	637,925
Total funds carried forward		630,334	499,296	1,129,630	752,729

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

The Gaddum Centre
Company number 01348975
Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	15	559,626	565,779
Investments	16	467,215	390,959
Total fixed assets		1,026,841	956,738
Current assets			
Debtors	17	319,666	208,879
Cash at bank and in hand	18	229,351	254,647
Total current assets		549,017	463,526
Liabilities			
Creditors: amounts falling due in less than one year	19	(297,315)	(482,126)
Net current assets		251,702	(18,600)
Total assets less current liabilities		1,278,543	938,138
Creditors: amounts falling due after more than one year	21	(148,913)	(185,409)
Net assets		1,129,630	752,729
The funds of the charity:			
Restricted income funds	23	499,296	288,385
Unrestricted income funds	24	630,334	464,344
Total charity funds		1,129,630	752,729

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 24 to 40 form part of these accounts.

Approved by the trustees on 10/11/ 2021 and signed on their behalf by:

Roy Harding (Chair)

Jon Miller (trustee)

The Gaddum Centre
Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	28	(15,031)	(54,779)
Cash flows from investing activities:			
Dividends, interest, and rents from investments		9,368	14,474
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		(21,333)	-
Proceeds from sale of investments		192,583	171,131
Purchase of investments		(190,883)	(79,227)
Cash provided by/(used in) investing activities		(10,265)	106,378
Increase/(decrease) in cash and cash equivalents in the year		(25,296)	51,599
Cash and cash equivalents at the beginning of the year		254,647	203,048
Cash and cash equivalents at the end of the year		229,351	254,647

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Gaddum Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2021 (continued)

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of investment management fees & expenditure in relation to staff members who are directly engaged in fund raising.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between the different charitable activities. The charity has calculated its allocation of the support costs based on the income from the individual projects to the total income of all work streams.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold building	2%
Office fixtures and equipment	20% to 33%

Notes to the accounts for the year ended 31 March 2021 (continued)

j Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

k 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.

l Cash at bank and in hand

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

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 Financial instruments

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

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2021 (continued)

o Pensions

The cost of providing retirement pensions and related benefits is charged to the Statement of Financial Activities over the periods benefitting from the employees' services.

The disclosures in the financial statements follow the requirements of Section 28 of FRS 102 in relation to multi-employer funded schemes in which the Charity has a participating interest.

Contributions payable under an agreement with the scheme to fund past deficits are recognised as a liability in the financial statements calculated by the repayments known, discounted to the net present value at the year end using a market rate discount factor of 2.07% at 31 March 2016, 1.32% at 31 March 2017, 1.71% at 31 March 2018, 1.39% at 31 March 2019 and 2.53% at 31 March 2020. The unwinding of the discount is recognised as a finance cost in the Statement of Financial Activities in the period incurred.

The Charity also operates a money purchase pension scheme for its employees. The assets are held separately from those of the Charity. The annual contributions payable are charged to the Statement of Financial Activities. The disclosures in the financial statements follow the requirement of FRS102.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
General Donations	10,485	-	10,485
Donations for Salaries	-	65,000	65,000
Total	10,485	65,000	75,485
Previous reporting period	Unrestricted £	Restricted £	Total 2020 £
General Donations	8,353	-	8,353
Donations for Salaries	-	60,000	60,000
Legacies	12,307	-	12,307
Total	20,660	60,000	80,660

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Advocacy Services	651,549	-	651,549
Carers Services	514,742	658,464	1,173,206
Therapy Services	680,152	114,091	794,243
Central	19,600	25,000	44,600
Total	1,866,043	797,555	2,663,598
Previous reporting period	Unrestricted £	Restricted £	Total 2020 £
Advocacy Services	585,547	-	585,547
Carers Services	642,444	396,556	1,039,000
Therapy Services	620,251	48,815	669,066
Central	101,565	80,133	181,698
Total	1,949,807	525,504	2,475,311

5 Income from other trading activities

	2021 £	2020 £
Rental Income	11,448	11,448
	11,448	11,448

All income from other trading activities is unrestricted.

6 Investment income Current reporting period

	2021 £	2020 £
Quoted investments	9,368	14,474
	9,368	14,474

All investment income is unrestricted.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2021 (continued)

7 Cost of raising funds

	2021 £	2020 £
Fundraiser's fees	-	539
Investment management costs	6,268	7,060
	6,268	7,599

All expenditure on cost of raising funds is unrestricted.

8 Analysis of expenditure on charitable activities

Current reporting period Restricted resources expended	Direct Costs £	Support Costs £	Total 2021 £
Carers Services	449,248	118,720	567,968
Therapy Services	58,419	13,588	72,007
Central Services	32,704	1,484	34,188
	540,371	133,792	674,163
Current reporting period Unrestricted resources expended	Direct Costs £	Support Costs £	Total 2021 £
Advocacy Services	586,168	77,004	663,172
Carers Services	440,030	73,010	513,040
Therapy Services	396,360	192,560	588,920
Governance Costs (see note 9).	-	8,640	8,640
	1,422,558	351,214	1,773,772
Total resources expended	1,962,929	485,006	2,447,935

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2021 (continued)

Analysis of expenditure on charitable activities continued

Previous reporting period	Direct Costs	Support Costs	Total 2020
Restricted resources expended	£	£	£
<i>Carers Services</i>	241,066	142,938	384,004
<i>Therapy Services</i>	58,474	5,835	64,309
<i>Central Services</i>	20,029	1,531	21,560
	319,569	150,304	469,873
Previous reporting period	Direct Costs	Support Costs	Total 2020
Unrestricted resources expended	£	£	£
<i>Advocacy Services</i>	567,016	80,049	647,065
<i>Carers Services</i>	572,113	120,856	692,969
<i>Therapy Services</i>	422,254	196,533	618,787
<i>Governance Costs (see note 9).</i>	-	8,000	8,000
	1,561,383	405,438	1,966,821
<i>Total resources expended</i>	1,880,952	555,742	2,436,694

9 Analysis of governance and support costs

Current reporting period	Total 2021	Total 2020
	£	£
Audit fees	8,640	8,000
Accommodation	53,431	75,077
Admin	10,043	33,420
Fees and charges	59,453	56,118
General Expense	86,502	113,565
ICT	108,630	76,557
Inter-Departmental	-	382
Partnerships and sub-contracts	131,903	140,067
Staff Costs	26,404	52,556
	485,006	555,742

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2021 (continued)

10 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	27,486	33,527
Auditor's remuneration - audit fees	5,640	5,500
Auditor's remuneration - accountancy fees	3,000	2,500

11 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	1,694,071	1,624,110
Social security costs	140,630	133,504
Pension costs	80,549	76,867
Other Staff Costs	836	4,530
Redundancy and termination costs	2,575	-
	1,918,661	1,839,011
Allocated as follows:		
Charitable activities	1,918,661	1,839,011
	1,918,661	1,839,011

One employee has employee benefits in excess of £60,000 (2020: 1). There were no employees with benefits in excess of £70,000 (2020: Nil)

The average number of staff employed during the period was 76 (2020: 80).

The key management personnel of the charity comprise the trustees and the senior management team and are listed in the Trustees' report. The total employee benefits of the key management personnel of the charity were £243,660 (2020: £258,196).

12 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No members of the management committee received travel and subsistence expenses during the year of £Nil (2020: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2021 (continued)

13 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Manchester City Council	429,452	116,670
	429,452	116,670

There are no unfulfilled conditions and contingencies attaching to the grants.

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

15 Fixed assets: tangible assets

	Freehold Property £	Computer & office equipment £	Total £
Cost			
At 1 April 2020	800,756	132,241	932,997
Additions	-	21,333	21,333
At 31 March 2021	800,756	153,574	954,330
Depreciation			
At 1 April 2020	240,756	126,462	367,218
Charge for the year	16,000	11,486	27,486
At 31 March 2021	256,756	137,948	394,704
Net book value			
At 31 March 2021	544,000	15,626	559,626
At 31 March 2020	560,000	5,779	565,779

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Investments

	2021 £	2020 £
Market value at the start of the year	390,959	512,003
Add: additions to investments at cost	190,883	79,227
Disposals at carrying value	(192,583)	(171,131)
Add net gain/(loss) on revaluation	77,956	(29,140)
Market value at the end of the year	467,215	390,959
Investments at fair value comprised:		
UK Bonds	104,581	114,594
UK investments and unit trusts	107,496	89,023
Global investments	255,138	187,342
	467,215	390,959

Investments are all carried at fair value and are all traded in quoted public markets.

17 Debtors

	2021 £	2020 £
Trade debtors	52,716	142,441
Accrued Income	247,222	57,915
Prepayments	19,728	8,523
	319,666	208,879

18 Cash at bank and in hand

	2021 £	2020 £
Short term cash investments	15,894	11,093
Cash at bank and on hand	213,457	243,554
	229,351	254,647

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2021 (continued)

19 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	59,223	37,606
Taxation and social security costs	29,998	32,487
Other creditors	13,083	18,006
Accruals	71,508	51,613
Deferred income	75,000	293,911
Pension deficit contribution	48,503	48,503
	297,315	482,126

20 Deferred income

	2021 £	2020 £
Deferred grant brought forward	293,911	416,117
Grant received	75,000	442,808
Released to income from charitable activities	(293,911)	(565,014)
Deferred grant carried forward	75,000	293,911

Income has been deferred because it has been received for the following year.

21 Creditors: amounts falling after more than one year

	2021 £	2020 £
Pension scheme liability	148,913	185,409
	148,913	185,409

Notes to the accounts for the year ended 31 March 2021 (continued)

22 Pension Fund

The company participates in the scheme, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a "last man standing arrangement". Therefore the Charity is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

	£11,243,000 per annum
From 1 April 2019 to 31 January 2025:	(payable monthly and increasing by 3% each year on 1st April)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £793.4m, liabilities of £969.9m and a deficit of £176.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Pension Fund continued

Deficit contributions

	£12,945,440 per annum
From 1 April 2016 to 30 September 2025:	(payable monthly and increasing by 3% each year on 1st April)
	£54,560 per annum
From 1 April 2016 to 30 September 2028:	(payable monthly and increasing by 3% each year on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

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Notes to the accounts for the year ended 31 March 2021 (continued)

Pension Fund continued

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present value of provision

	31 March 2021 (£s)	31 March 2020 (£s)	31 March 2019 (£s)
Present value of provision	197,416	233,912	283,756

Reconciliation of opening and closing provisions

	Year ending 31 March 2021 (£s)	Year ending 31 March 2020 (£s)
Provision at start of period	233,912	283,756
Unwinding of the discount factor (interest expense)	5,256	3,590
Deficit contribution paid	(48,503)	(47,090)
Remeasurements - impact of any change in assumptions	6,751	(6,344)
Provision at the end of the period	197,416	233,912

Income and expenditure impact

	Year ending 31 March 2021 (£s)	Year ending 31 March 2020 (£s)
Interest expense	5,256	3,590
Remeasurements - impact of any change in assumptions	6,751	(6,344)
Remeasurements - amendments to the contribution schedule	-	-
Costs recognised in income and expenditure account	-	(47,308)

*includes defined contribution scheme and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

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Notes to the accounts for the year ended 31 March 2021 (continued)

Pension Fund continued Assumptions

	31 March 2021 % per annum	31 March 2020 % per annum	31 March 2019 % per annum
Rate of discount	0.66	2.53	1.39

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

23 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Activities					
Carers Services	229,812	723,464	(567,968)	2,099	387,407
Therapy Services	-	114,091	(72,007)	13,016	55,100
Central Services	58,573	25,000	(34,188)	7,404	56,789
Total	288,385	862,555	(674,163)	22,519	499,296
Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Activities					
Carers Services	157,260	456,556	(384,004)	-	229,812
Therapy Services	1,000	48,815	(64,309)	14,494	-
Central Services	-	80,133	(21,560)		58,573
Total	158,260	585,504	(469,873)	14,494	288,385

Name of restricted fund Description, nature and purposes of the fund

The following funds are material balances within restricted funds

Carers Services

Carers Network £ 153,610 (2020: £58,510) - funds to co-ordinate the network of 19 carers organisations and to develop them to work collaboratively for the needs of carers.

Salford Carers Centre - non contract salaries £67,602.

Manchester Carers Network L&D £134,982 (2020: £122,840) - funds from Manchester Health & Care Commissioning to develop the skills of carers that will help them sustain their caring role. These cover areas such as manual handling, nutrition and mental wellness.

Central Services

Volunteering £25,652 (2020: £58,573) - funded by The Big Lottery to appoint a volunteer co-ordinator to develop a volunteering strategy and engage people to volunteer within the community.

The Gaddum Centre

Notes to the accounts for the year ended 31 March 2021 (continued)

24 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	464,344	1,968,549	(1,780,040)	(22,519)	630,334
	464,344	1,968,549	(1,780,040)	(22,519)	630,334
Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	479,665	1,973,593	(1,974,420)	(14,494)	464,344
	479,665	1,973,593	(1,974,420)	(14,494)	464,344

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

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Notes to the accounts for the year ended 31 March 2021 (continued)

25 Analysis of net assets between funds

Current reporting period	General fund £	Restricted funds £	Total £
Tangible fixed assets	559,626	-	559,626
Fixed asset investments	467,215	-	467,215
Net current assets/(liabilities)	(247,594)	499,296	251,702
Creditors of more than one year	(148,913)	-	(148,913)
Total	630,334	499,296	1,129,630
Previous reporting period	<i>General fund £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Tangible fixed assets</i>	<i>565,779</i>	<i>-</i>	<i>565,779</i>
<i>Fixed asset investments</i>	<i>390,959</i>	<i>-</i>	<i>390,959</i>
<i>Net current assets/(liabilities)</i>	<i>(306,985)</i>	<i>288,385</i>	<i>(18,600)</i>
<i>Creditors of more than one year</i>	<i>(185,409)</i>	<i>-</i>	<i>(185,409)</i>
Total	464,344	288,385	752,729

26 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows

	Equipment 2021 £	2020 £
Less than one year	587	587
One to five years	293	880
	880	1,467

27 Post balance sheet events

In September 2021, Gaddum completed a sale of its property, Gaddum House, 6 Great Jackson St, Manchester M15 4AX for £2.8m.

28 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	376,901	114,804
Adjustments for:		
Depreciation charge	27,486	33,527
(Gains)/losses on investments	(77,956)	29,140
Dividends, interest and rents from investments	(9,368)	(14,474)
Decrease/(increase) in debtors	(110,787)	18,293
Increase/(decrease) in creditors	(221,307)	(236,069)
Net cash provided by/(used in) operating	(15,031)	(54,779)

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Notes to the accounts for the year ended 31 March 2021 (continued)

29 Private Charities

The total balance held on behalf of independent private charities and third parties at the 31st March 2021 is £278,258 (2020: £280,778). This balance is not included in the assets of the Gaddum Centre. The charity holds as custodians on behalf of the independent private charities an investment portfolio with Brewin Dolphin, the current value of which is £239,273 (2020: £191,718). This is not shown as an asset of the Gaddum Centre

Investments are held as a separate entity within our investment portfolio. This is recorded and accounted for as a separate entity within our investment schedule. A second bank account is held for trust funds. This is accounted for separately, with all inter-charity transfers clearly documented and approved by two Senior Managers. This ensures the funds of the trust funds are not being used for The Gaddum Centre activities.

Investments are held by the Gaddum Centre as a custodian for the following charities:

Charity	Objects
Robert Bell Charity	For the benefit of people on low income, resident in the City of Manchester.
William Cavanagh Trust	For people on low income living in Gorton or West Gorton only. This charity is restricted to helping women who are Manchester residents. Preference is given to teachers or ex-teachers who are retraining and are Manchester residents and unable to cover the whole costs themselves.
Darbishire House Trust	Small grants in support of respectable women over the age of 60 who reside in the city of Manchester.
Pratt Charity	Originally for leather workers, but now helps individuals on low income who are Manchester residents.
John Royle Fund	
Satterfield Charity	Provides convalescence for people who have received hospital care. It can also be used to provide clothing or help someone recovering at home. Covers an area within 60 miles of Manchester.
Shylock Charity	For people on low income, over 55 years of age who live within a radius of eight miles of Manchester Town Hall.
Yates Charity	The money comes from South Africa and varies from year to year. Grants can be made to people on low income who are residents of Higher Openshaw and its surrounding areas.
Gratrix Charity	Fund for plumbers and associated tradesmen and their dependants who are Greater Manchester residents in need.
Ann Butterworth and Daniel Bayley Charity	Supports students aged 21 or under who are studying the arts. Helps with costs directly associated with their course.
Humane Society	The purpose of the Society is to encourage children to learn life saving skills. This is not a registered Charity.

These are the charities who have a combined portfolio with Brewin Dolphin

For both the Ann Butterworth and Daniel Bayley Charity and the Humane Society, decisions are made by the trustees of those charities and Gaddum receives instructions for payment of invoices or grants.

For the other charities, Gaddum Trustees make the decisions on how the money is spent on advice from Chief Executive & Senior Leadership Team.