

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)	

<b>Key management</b>	Lynne Stafford	Chief Executive
<b>personnel</b>	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.

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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

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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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**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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>1,897,344</b>	<b>862,555</b>	<b>2,759,899</b>	<b>2,581,893</b>
<b>Expenditure on:</b>					
Raising funds	7	6,268	-	6,268	7,599
Charitable activities:	8	1,773,772	674,163	2,447,935	2,436,694
<b>Total expenditure</b>		<b>1,780,040</b>	<b>674,163</b>	<b>2,454,203</b>	<b>2,444,293</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		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
<b>Net income/(expenditure) for the year</b>	10	<b>188,509</b>	<b>188,392</b>	<b>376,901</b>	<b>114,804</b>
Transfer between funds		(22,519)	22,519	-	-
<b>Net movement in funds for the year</b>		<b>165,990</b>	<b>210,911</b>	<b>376,901</b>	<b>114,804</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		464,344	288,385	752,729	637,925
<b>Total funds carried forward</b>		<b>630,334</b>	<b>499,296</b>	<b>1,129,630</b>	<b>752,729</b>

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
		£	£
<b>Fixed assets</b>			
Tangible assets	15	559,626	565,779
Investments	16	467,215	390,959
<b>Total fixed assets</b>		<b>1,026,841</b>	<b>956,738</b>
<b>Current assets</b>			
Debtors	17	319,666	208,879
Cash at bank and in hand	18	229,351	254,647
<b>Total current assets</b>		<b>549,017</b>	<b>463,526</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	19	(297,315)	(482,126)
<b>Net current assets</b>		<b>251,702</b>	<b>(18,600)</b>
<b>Total assets less current liabilities</b>		<b>1,278,543</b>	<b>938,138</b>
Creditors: amounts falling due after more than one year	21	(148,913)	(185,409)
<b>Net assets</b>		<b>1,129,630</b>	<b>752,729</b>
<b>The funds of the charity:</b>			
Restricted income funds	23	499,296	288,385
Unrestricted income funds	24	630,334	464,344
<b>Total charity funds</b>		<b>1,129,630</b>	<b>752,729</b>

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 £
<b>Cash provided by/(used in) operating activities</b>	28	<b>(15,031)</b>	<b>(54,779)</b>
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)
<b>Cash provided by/(used in) investing activities</b>		<b>(10,265)</b>	<b>106,378</b>
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
<b>Cash and cash equivalents at the end of the year</b>		<b>229,351</b>	<b>254,647</b>



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.

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

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2021 £
General Donations	10,485	-	10,485
Donations for Salaries	-	65,000	65,000
	<hr/>	<hr/>	<hr/>
<b>Total</b>	10,485	65,000	75,485
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>	Unrestricted £	Restricted £	Total 2020 £
General Donations	8,353	-	8,353
Donations for Salaries	-	60,000	60,000
Legacies	12,307	-	12,307
	<hr/>	<hr/>	<hr/>
<b>Total</b>	20,660	60,000	80,660
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# The Gaddum Centre

## Notes to the accounts for the year ended 31 March 2021 (continued)

### 4 Income from charitable activities

<b>Current reporting period</b>	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
<b>Total</b>	<b>1,866,043</b>	<b>797,555</b>	<b>2,663,598</b>
<b>Previous reporting period</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2020 £</b>
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
<b>Total</b>	<b>1,949,807</b>	<b>525,504</b>	<b>2,475,311</b>

### 5 Income from other trading activities

	2021 £	2020 £
Rental Income	11,448	11,448
	<b>11,448</b>	<b>11,448</b>

All income from other trading activities is unrestricted.

### 6 Investment income Current reporting period

	2021 £	2020 £
Quoted investments	9,368	14,474
	<b>9,368</b>	<b>14,474</b>

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
	<hr/>	<hr/>
	6,268	7,599
	<hr/>	<hr/>

All expenditure on cost of raising funds is unrestricted.

### 8 Analysis of expenditure on charitable activities

<b>Current reporting period Restricted resources expended</b>	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
	<hr/>	<hr/>	<hr/>
	540,371	133,792	674,163
	<hr/>	<hr/>	<hr/>
<b>Current reporting period Unrestricted resources expended</b>	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
	<hr/>	<hr/>	<hr/>
	1,422,558	351,214	1,773,772
	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>	<hr/> 1,962,929 <hr/>	<hr/> 485,006 <hr/>	<hr/> 2,447,935 <hr/>

# The Gaddum Centre

## Notes to the accounts for the year ended 31 March 2021 (continued)

### Analysis of expenditure on charitable activities continued

<b>Previous reporting period</b>	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2020</b>
<b>Restricted resources expended</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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
	<hr/>	<hr/>	<hr/>
	319,569	150,304	469,873
	<hr/>	<hr/>	<hr/>
<b>Previous reporting period</b>	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2020</b>
<b>Unrestricted resources expended</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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
	<hr/>	<hr/>	<hr/>
	1,561,383	405,438	1,966,821
	<hr/>	<hr/>	<hr/>
<i>Total resources expended</i>	1,880,952	555,742	2,436,694
	<hr/>	<hr/>	<hr/>

### 9 Analysis of governance and support costs

<b>Current reporting period</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>
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
	<hr/>	<hr/>
	485,006	555,742
	<hr/>	<hr/>

# 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
	<hr/>	<hr/>

### 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	-
	<hr/>	<hr/>
	1,918,661	1,839,011
	<hr/>	<hr/>

#### Allocated as follows:

Charitable activities	1,918,661	1,839,011
	<hr/>	<hr/>
	1,918,661	1,839,011
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	429,452	116,670
	<hr/>	<hr/>

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 £
<b>Cost</b>			
At 1 April 2020	800,756	132,241	932,997
Additions	-	21,333	21,333
	<hr/>	<hr/>	<hr/>
At 31 March 2021	800,756	153,574	954,330
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2020	240,756	126,462	367,218
Charge for the year	16,000	11,486	27,486
	<hr/>	<hr/>	<hr/>
At 31 March 2021	256,756	137,948	394,704
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 March 2021	544,000	15,626	559,626
	<hr/>	<hr/>	<hr/>
At 31 March 2020	560,000	5,779	565,779
	<hr/>	<hr/>	<hr/>

# 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)
	<hr/>	<hr/>
Market value at the end of the year	467,215	390,959
	<hr/> <hr/>	<hr/> <hr/>
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
	<hr/>	<hr/>
	467,215	390,959
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	319,666	208,879
	<hr/> <hr/>	<hr/> <hr/>

### 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
	<hr/>	<hr/>
	229,351	254,647
	<hr/> <hr/>	<hr/> <hr/>

# 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
	<hr/>	<hr/>
	297,315	482,126
	<hr/> <hr/>	<hr/> <hr/>

### 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)
	<hr/>	<hr/>
Deferred grant carried forward	75,000	293,911
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	148,913	185,409
	<hr/> <hr/>	<hr/> <hr/>
	<hr/> <hr/>	<hr/> <hr/>

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.

# The Gaddum Centre

## 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.

# The Gaddum Centre

## 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

<b>Current reporting period</b>	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
<b>Activities</b>					
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
<b>Total</b>	<b>288,385</b>	<b>862,555</b>	<b>(674,163)</b>	<b>22,519</b>	<b>499,296</b>
<b>Previous reporting period</b>	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
<b>Activities</b>					
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
<b>Total</b>	<b>158,260</b>	<b>585,504</b>	<b>(469,873)</b>	<b>14,494</b>	<b>288,385</b>

### 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

<b>Current reporting period</b>	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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	464,344	1,968,549	(1,780,040)	(22,519)	630,334
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Previous reporting period</b>	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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	479,665	1,973,593	(1,974,420)	(14,494)	464,344
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

# The Gaddum Centre

## Notes to the accounts for the year ended 31 March 2021 (continued)

### 25 Analysis of net assets between funds

<b>Current reporting period</b>	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)
<b>Total</b>	<b>630,334</b>	<b>499,296</b>	<b>1,129,630</b>
<b>Previous reporting period</b>	<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>
<b>Total</b>	<b>464,344</b>	<b>288,385</b>	<b>752,729</b>

### 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
	<b>880</b>	<b>1,467</b>

### 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 £
<b>Net income/(expenditure) for the year</b>	<b>376,901</b>	<b>114,804</b>
<b>Adjustments for:</b>		
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)
<b>Net cash provided by/(used in) operating</b>	<b>(15,031)</b>	<b>(54,779)</b>



## The Gaddum Centre

### 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:

<b>Charity</b>	<b>Objects</b>
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.