

MACS Supporting Children & Young People

Northern Ireland · Charity number 100923

Details

Status Received

Registered 2014-10-29

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

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Belfast
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BT7 3GG

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Email info@macsni.org

Website www.macsni.org

Activities

Purposes: The objects of the Company are to promote the mental, emotional and physical development and improvement of young people leaving residential care, and other vulnerable young people including those who are excluded from their families and deemed to be in need (hereinafter called the “beneficiaries”) within Northern Ireland (hereinafter called the “area of benefit”) by providing support, mentoring, accommodation and training with the object of improving the conditions of life for the said young people and enabling them to develop their full potential and in particular: (a) to provide a support service to young people with housing issues enabling them to establish and sustain suitable accommodation of their own and to provide supported housing to those in need of such arrangements which support their transition to their own tenancy; (b) to provide a one to one mentoring service to young people empowering the young person to make choices and encouraging them to realise their potential; (c) to provide interventions to enable increased safety, confidence and self esteem amongst young people, to relieve financial hardship by the provision of welfare rights, employment and money management advice and provide support to enable young people to progress into education, employment and training.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works:

Accommodation/housing, Advice/advocacy/information, Education/training, Medical/health/sickness, Volunteer development, Youth development

Who the charity helps: Homelessness, Mental health, Tenants, Volunteers, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,436,266	£3,342,281	£-168,728	67

Trustees

Name	Role	Appointed
Dr Jaclyn Marie Harron		
Miss Helena Roberta Taylor		
Mr Albert Hamilton		
Mr Andrew Tubman		
Mr Greg Yarnall		
Mr John Meikleham		
Mr Michael Dawson		
Mrs Sandra Mckillop		
Ms Aideen O'neill		

MACS Supporting Children & Young People

Northern Ireland - Charity number 100923

Accounts

Charity registration number NIC100923 (Northern Ireland)

Company registration number NI044482

**MACS SUPPORTING CHILDREN & YOUNG PEOPLE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Michael Dawson Mrs Ligouri Dobbin Mr Stephen Green Mr Albert Hamilton Ms Sandra McKillop Mr John Meikleham Ms Aideen O'Neill Ms Karen McCorry Mr Andrew Tubman Mr Greg Yarnell Mrs Joanne McDonnell	(Appointed 29 August 2024) (Appointed 27 February 2025)
Charity number	NIC100923	
Company number	NI044482	
Registered office	303 Ormeau Road Belfast BT7 3GG	
Auditor	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast Co. Antrim BT1 3LP	
Bankers	Ulster Bank Limited University Road Belfast BT7 1JG	
Solicitors	McEvoy Sheridan Solicitors 344 Ormeau Road Belfast BT7 2HL	Edwards and Co. 28 Hill Street Belfast BT1 2LA

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

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MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2024. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 2005 "Accounting and Reporting by Charities".

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charitable objectives of the company are to provide a range of services for children and young people, aged 6-25, "who have not had a fair deal". i.e. who have experienced care; homelessness or risk of homelessness; mental health issues; or are at risk of suicide and self-harm, in the Belfast, South Eastern, and Southern Health and Social Care Trust Areas.

Vision, mission, values

Vision: An end to Youth Homelessness in Northern Ireland

Mission: Together we will empower young people on their journey to find a safe place to call home and build brighter futures.

Our Values

Everything we do as an organisation is underpinned by our core values. We live these values in the way we interact with colleagues, children and young people and all external stakeholders.

Overarching Value- Togetherness

All members of society are connected. What affects one of us affects us all. We share a responsibility to end youth homelessness in Northern Ireland.

MACS exists to support and empower children and young people to leave homelessness behind and build positive futures. We cannot do this alone.

MACS exists to support and empower children and young people to prevent and address homelessness.

We develop innovative partnerships and constructive, cohesive relationships internally and across all sectors of society, uniting people to create better outcomes for children and young people, bring a positive impact in the community and to realise our vision.

Together, we can end youth homelessness in Northern Ireland.

DIGNITY

We hold our young people in high regard, we are non-judgmental and treat everyone with dignity and respect. We value diversity, challenge discrimination and create inclusive safe spaces for all.

EMPOWERMENT

We encourage, equip and empower young people to transform their lives and find a safe place to call home.

RESILIENCE

Inspired by the resilience of our young people, we are determined and we stick with each other. We build on our strengths; learn and grow from experience; adapt and innovate in an evolving environment.

COMPASSION

We are caring and compassionate. We empathise, support, and encourage young people because we believe in their potential.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

PURPOSE

We are practical, with a 'hands on' and a 'can do' attitude. Everything we do is done with integrity. In our pursuit of excellence, we are open and accountable for our actions. We are trustworthy and do what we can to support young people in their journey away from homelessness.

Our services

Supported Housing Service

The Supported Housing Service supports young people leaving care and homeless young people to make the transition to interdependence and their own tenancy. We do this by providing individualised support to young people that is led by, and tailored to their needs. Support is based on identified needs and is complemented by a range of one-to-one and group work interventions. The Supported Housing Service includes:

- 18 self-contained flats located at University Street, Belfast for care leavers aged 16 to 21.
- 8 self-contained flats located at English Street, Downpatrick for 3 care leavers, 3 young homeless, 1 short-term assessment flat for 16-17 year-old young homeless, and 1 assessment flat for unaccompanied minors.
- 7 self-contained flats located at Canal Street, Newry for care leavers aged 16-21.
- 9 self-contained flats located at Longstone Street, Lisburn for 3 care leavers, 4 young homeless, 1 short-term assessment flat for 16-17 year-old young homeless, and 1 assessment flat for unaccompanied minors.

Wellbeing Service

The Wellbeing Service provides one-to-one support, mentoring, and group work for children and young people aged 16-25 across the South Eastern Trust areas. This service uses volunteers to inspire children and young people by nurturing their dreams and aspirations and to provide social opportunities promoting positive mental health.

Floating Support Service

MACS Floating Support consists of four services in Belfast, Lisburn, Newry and Downpatrick. We offer voluntary, flexible, and person-centered holistic services to young people aged 16-25 to address homelessness or the risk of homelessness and to enable them to establish and maintain interdependent living in the community. Each young person will have a tailored support plan that addresses identified individual needs. We are contracted to provide support to 127 young people in Greater Belfast, 72 young people in Lisburn, 25 young people in Newry, and 79 young people in Downpatrick and the surrounding areas at any one time.

Shared Tenancy

Working in partnership with the Northern Ireland Housing executive, MACS Shared Tenancy Project offers an affordable housing option for 40 young people aged 18-25 who are leaving care, facing homelessness, or in need of stable accommodation. By providing shared living spaces, the project not only helps reduce the financial burden of housing but also creates a supportive environment where young people can combat loneliness and isolation. Living with others in similar situations fosters a sense of community and belonging. Alongside this, MACS staff offer practical and emotional support, helping tenants build essential life skills, grow in confidence, and move toward independent living.

Prison Resettlement

MACS People Prison Resettlement Project supports 20 young people aged 16-25 as they transition from custody back into the community. The project aims to reduce reoffending by providing tailored, one-to-one support before and after release, helping young people access safe accommodation, education, employment, and mental health services. MACS staff work closely with each individual to build trust, stability, and resilience, empowering them to make positive choices and create a more secure and independent future.

Space to Grow

Space to Grow is an early intervention, emotional wellbeing service delivered by MACS Supporting Children and Young People, in partnership with The Children's Society, as part of a national project funded by BBC Children in Need's *A Million & Me* initiative. It is designed to support children and young people aged 8-13 years old nationwide so that they can feel happier, supported, and safer. Through Space to grow, The Children's Society along with MACS and Children First in Scotland are working in partnership to encourage innovative solutions for targeted early support and build a body of evidence that we can use, as a sector, to improve the systems around young people so that they can get the right support at the right time.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

With Space to grow, children can get the help they need to understand and deal with their feelings, build strong relationships, and communicate. Whether it's one-to-one support, joining a workshop, or speaking to a specialist project worker online or by phone, children can get the support that's right for them exactly when they need it. There's advice, information, and resources for parents and carers too.

Led By You

Led by You supports young people to get involved, and have their say and it provides them with opportunities to influence how we do things at MACS. Young people can become young leaders, participate in forums and locality-based subgroups, and get involved in MACS fundraising and volunteering opportunities.

OUR YEAR IN NUMBERS

- MACS supported 731 young people
- 87 young people accommodated in our Supported Housing Services – Belfast =24, Lisburn = 24, Downpatrick = 25, Newry = 14.
- 430 young people supported to find or maintain their accommodation in the community with Floating Support – Belfast = 158, Lisburn = 140, Downpatrick = 94, Newry = 38
- 35 young people were supported in our Wellbeing Service
- 92 young people were supported in Shared Tenancies
- 44 young people were supported by Prison Resettlement
- 91 young people supported to build resilience in schools
- 69% of young people found accommodation
- 80% of young people maintained their own tenancies
- 72% of young people improved their mental health
- 80% of young people improved their social networks
- 80% of young people accessed the correct benefits
- 81% of young people are better-managing self-harm and suicidal ideation

Males 43.1%

Females 48.8%

Other/Non binary/Trans 8.1%

Number of rent deposits paid - 12 (EY Housing Fund)

Number of Grants

HOTC – 6 Grants totalling £1,859.87

EY ETE – 13 Grants totalling £3,586.96

Number of supported housing units = 42

Number of shared tenancy properties = 27

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Our Strategic Aims

Aim 1: Innovate and transform service delivery for young people

- 1.1 Improve efficiency in project management
- 1.2 Undertake an end to end digital transformation programme
- 1.3 Develop our website and social media presence.

Aim 1 HIGHLIGHTS

- Digital Transformation – All MACS data moved to the cloud, all staff trained and using SharePoint – New HR system Hark implemented.
- New Digital Marketing role recruited
- New brand book developed
- New digital strategy developed for 2025-2026
- New website developed
- Increase in digital engagement
- Reaccredited for Cyber Essentials

Aim 2 : Building capacity to support more young people

- 2.1 Deliver a high standard of governance and accountability in our organisation
- 2.2 Increase our accreditations and awards
- 2.3 Increase public and stakeholder knowledge of our organisation
- 2.4 Develop partnerships and new funding opportunities

Aim 2 HIGHLIGHTS

- New balanced scorecard developed and implemented
- New Committee structure embedded, and Board meetings completed
- Internal audits completed on Risk Management and Information Management and commenced on Health and Safety
- IIP Gold achieved until 2027
- SP accreditation achieved until 2027
- Shortlisted for 2 Chartered Institute of Housing awards and a CO3 Leadership award.
- Presented shared tenancy at the International Youth Homeless Conference in Canada
- Increased local government presence including meeting with First and Dept First Ministers, Minister for Communities, British Irish Council and local MLA's.
- Launched our New Strategic Plan 2024-2028
- Increased organizational events and published a MACS Newsletter
- Delivered our annual SleepOut event.
- Became a member of Centrepoint and increased National networking

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Aim 3: Providing Sustainable and Reliable Services for young people

- 3.1 Implement a recruitment and retention strategy
- 3.2 Support and develop our highly skilled and motivated staff team
- 3.3 Implement an income generation strategy

Aim 3 HIGHLIGHTS

- All funding contracts received an uplift
- Increased staff salaries
- Turnover reduced to 33%
- Carried out 54 recruitment drives
- Recruited 31 new members of staff
- Reviewed 24 HR policies and introduced 3 new
- Introduced Health Shield for all staff
- Improved HR systems with changes to induction, exit questionnaires, and appraisal.
- Started to explore opportunities to increase fundraising
- Signed up to new donation site Enthuse
- Staff Appreciation- set up of “Cheers for Peers” on MACS Staff Portal for staff to award recognition to colleagues.
- Live Well Work Well Action plan established to promote improving staff health in the workplace. – two health champions trained
- Payroll savings scheme introduced in conjunction with Clonard Credit Union
- Became accredited as a Safe Place Zero Tolerance to Domestic Violence and as a Disability Confident employer.
- All Managers trained on QuickBooks, monthly Finance Meetings held with Managers and new terms of reference developed
- 10 Finance Policies reviewed and 4 new introduced

Aim 4 Driving advocacy, collaboration and partnership to deliver positive outcome for young people

- 4.1 Develop existing and new housing options for homeless young people and young people leaving care
- 4.2 Grow our focus on prevention of homelessness for young people
- 4.3 Implement Housing First for Youth Model
- 4.4 Develop services for young people seeking asylum and UASC
- 4.5 Develop a collaborative and specialist approach toward therapeutic interventions.
- 4.6 Actively raise the voice of young people with lived experience
- 4.7 Increase population of young people in service creation and development

Aim 4 HIGHLIGHTS

- Strategic alignment with the NIHE Youth Homeless Action plan working with New Foundations and Homewards to deliver new opportunities next year
- Increase in referrals to the Prison resettlement service and presentations made to the Heads of Children's services
- Developed a trauma informed practice model - 3 year action plan in place for the organization
- Increased our shared tenancies properties to 27 including 3 new properties outside of Belfast
- Consolidated our 4 Floating support contracts into 1
- Launched a new 'Space to Grow' project in partnership with The Children's Society
- Secured and delivered 'More Than a Roof' grants to all our housing young people
- Secured 25,000 euro's from the Ireland Fund to deliver Heart in the Community grants
- Delivered Every Youth Housing fund and Education and Training Bursaries
- Joined the Upstream UK Network
- The Centrepoint team visited MACS
- Attended the European Housing First Conference, Centrepoint conference, and attended networking events.
- Attendance at the All-Party Groups for Housing, Participation and the Community and Voluntary Sector
- Young people service reviews completed

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Future Plans for 2025 2026

- Completion of the digital transformation project – new SPIN
- Develop our fundraising capacity with the support of Every Youth
- Continue to implement a recruitment and retention strategy with focus on benchmarking within the sector
- Celebrate our 35th Birthday
- Commence new projects – Flourish in partnership with Hays and EY, Personal Payments in partnership with the Centre for Homelessness Impact and Future Builders in partnership with Every Youth
- Work with NIHE New Foundations project to implement 'Upstream'
- Prioritise participation as a key area for development – Young People Action groups and forums
- Implement the communication plan
- Explore opportunities to establish a NI Coalition for Youth Homelessness
- Commence the introduction of a Trauma Informed Practice model for all staff

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Public Benefit Statement

Purpose 1: "To provide a support service to young people with housing issues, enabling them to establish and sustain suitable accommodation of their own and to provide supported housing to those in need of such arrangements which support their transition to their own tenancy."

The direct benefits that flow from this purpose are that young people can access and maintain suitable accommodation therefore reducing homelessness and risk of eviction. The Supported Housing Service and Floating Support Service provide a casework-based support model, which enables young people to identify their own support needs in order to assist them in maintaining their accommodation. MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support that fit under the five higher-level areas of; economic well-being, enjoy and achieve, be healthy, stay safe, and make a positive contribution. MACS also completes annual service reviews which include 1-1 feedback, group workshops, and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 16 to 25 years who are at risk due to homelessness, family breakdown, or a care history and are living in the Belfast, Southern, and South Eastern Health Trust areas of Northern Ireland. There are no private benefits to trustees.

Purpose 2: "To provide a one-to-one mentoring service to young people, empowering the young person to make choices and encouraging them to realise their potential".

The direct benefits that flow from this purpose include a reduction in isolation and improved mental health, a reduction in self-harm and suicidal ideation, increased confidence and self-esteem, and improved coping strategies. Mentoring enables young people to have the chance to live, dream, and succeed with inspiration from volunteers who choose to spend time with them. MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support that fit under the five higher-level areas of; economic well-being, enjoy and achieve, be healthy, stay safe, and make a positive contribution. MACS also completes annual service reviews which include 1-1 feedback, group workshops, and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 11-25 who are at risk due to suicidal ideation, self-harm, and mental health issues and are living in the Belfast and South Eastern Health Trust areas. There are no private benefits to trustees.

Purpose 3 "To provide interventions to enable increased safety, confidence and self-esteem amongst young people, to relieve financial hardship by the provision of welfare rights, employment and money management advice and provide support to young people to progress into education, employment and training".

The direct benefits which flow from this purpose include improved outcomes in relation to young people accessing, participating, and completing training programmes and securing and maintaining employment. Young people remain safe and increase their self-esteem and confidence through peer support and alternative personal development interventions. MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support that fit under the five higher-level areas of; economic well-being, enjoy and achieve, be healthy, stay safe, and make a positive contribution. MACS also completes annual service reviews which include 1-1 feedback, group workshops, and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 16 to 25 who are vulnerable and at risk and living in the Belfast, Southern, and South Eastern Health Trust areas of Northern Ireland. There are no private benefits to trustees.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Risk Management

To identify the strategic and corporate risks that threaten the work of MACS, we apply the principles of risk management through a comprehensive risk register. The Board of Directors has developed controls through a mix of systems, people, policies, procedures, contracts and other activities developed to mitigate, transfer or avoid identified risks.

The risk register is reviewed by the Governance and Risk Committee quarterly with a Summary Corporate Risk Register reviewed at each Board meeting. The following process outlines key areas of responsibility in relation to effectively managing the risk register:

- MACS SMT monitor external and internal changes for new risk potential and changes in the residual values of existing risks
- MACS SMT provides a summary of major and new risks identified for each Board meeting together with an evaluated risk score and proposed controls and mitigation measures
- MACS SMT provides a summary of issues that may impact on the residual value of existing risks, and actions that may be required
- MACS Board reviews the summary and approves or updates the risk evaluation, actions and ownership. The summary risk register is then updated to note the controls/mitigations as agreed with the Board.
- MACS Board reviews all Critical Risks to maintain a close watching brief on the implementation of controls and mitigations.

MACS work involves working with vulnerable young people and a risk culture has been cultivated to protect both those who use the services and staff.

This Risk Register is informed by operational risk registers across all service lines/functions. Management of risk is a standing agenda item on monthly SMT meeting agenda, leadership meeting agendas, Health & Safety meeting agendas and supervision meetings.

MACS Risk Register focuses on the following areas:

- Governance
- Operations
- Finance
- External Factors / Reputation
- Legal, Regulation and Compliance

In addition, MACS has in place an Internal Audit strategy (2023-2026). During the year, the following internal audits were completed:

- Risk Management
- Information Management

Reserves Policy

MACS Supporting Young People would experience financial difficulties if its income dropped suddenly or was to run in the future at a level considerably lower than today. If the fall were of a temporary nature caused by a delay in reviewing contractual arrangements, then reserves would be needed to cover the income lost during the temporary period. In determining the level of reserves required, it is necessary to assess how long it would take to wind up MACS and the cost to run it during this period, assuming a major fall in its level of income such that it no longer remained viable to continue to operate.

Allowance would also need to be made for termination costs such as redundancy and early settlement of leases and any legal and other professional fees arising during this process.

In line with guidance issued by the Charity Commission, it would appear prudent to set aside reserves representing approximately three months' income or a figure of £400,000 (whichever is smaller) which should be adjusted each year to allow for both inflation and any major increase in running costs.

The actual reserves at the year-end were approximately £1,000,731 which is in line with the company's target. The Trustees will closely monitor this situation each year.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The results for the year are set out on page 16 to the attached financial statements along with the total funds at the year end.

Structure, governance and management

The charity is a company limited by guarantee, not for profit and not having a share capital, governed by its Memorandum and Articles of Association dated 11th February 2021. It is a company incorporated under the Companies Act 2006. The company is a charity recognised by the Commissioners of Revenue and Customs (No XR13060). MACS completed registration with Northern Ireland Charity Commission on the 25th November 2014 (NIC100923).

The Charity is managed by the Senior Management Team and is under the control of the Board of Trustees. The day-to-day running of the charity is carried out by Kate Martin (Chief Executive Officer).

Induction and Training of Trustees

New Trustees and committee members receive an induction upon appointment to the Board which covers their roles as Directors and as Trustees. They are briefed on their legal obligations under charity and company law, the requirements of the Charity Commission, the content of the Memorandum and Articles of Association, the Strategic Plan, the decision making processes, and recent financial and operational performance of the organisation. Board members are invited to meet the Senior Management Team as part of their induction to learn more about the work of MACS. Trustees are encouraged to attend training to support them in their duties.

Committees

MACS has three committees in place to support the governance processes.

These are:

- Finance and Audit Committee
- Operations Committee
- Governance and Risk Committee

Each committee is guided by a Terms of Reference and has a quorum of Trustee representatives. The Committees report on progress of delivering the strategic and operational plans and make recommendations relating to them to the full Board. The committees meet a minimum of four times per year.

Business Continuity Planning

The organisation has in place a Business Continuity Plan it can refer to in the event of a significant business interruption.

Senior Management Team

Kate Martin	Chief Executive Officer
Emma McGinnity	Head of Corporate Services
Ciara Scollay	Head of Floating Support and Outreach Services
Trina Harpur	Head of Housing

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Michael Dawson

Mrs Ligouri Dobbin

Mr Stephen Green

Mr Albert Hamilton

Ms Laura-Lee Harbinson

(Resigned 5 June 2025)

Ms Andrea McCooke

(Resigned 21 November 2024)

Ms Sandra McKillop

Mr John Meikleham

Ms Aideen O'Neill

Ms Karen McCorry

Mr Andrew Tubman

Mr Greg Yarnell

(Appointed 29 August 2024)

Mrs Joanne McDonnell

(Appointed 27 February 2025)

Statement of trustees' responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

In so far as the trustees are aware;

- there is no relevant audit information of which the charity's auditors are unaware and
- the trustees have taken all reasonable steps that they ought to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditor


HM Chartered Accountants, have completed their second audit in a three year agreement 2023-2025.

The above report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

The trustees' report was approved by the Board of Trustees.


.....
Mr Stephen Green
Chair of Finance and Audit Committee
Trustee

Date: 11/09/2025

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Opinion

We have audited the financial statements of MACS Supporting Children & Young People (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts and Reports Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of HM Chartered Accountants

Chartered Accountants
Statutory Auditor

11/09/2025

.....
6th Floor East Tower
Lanyon Plaza
Belfast
Co. Antrim

BT1 3LP

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds		Restricted funds		Total funds		Unrestricted funds		Restricted Endowment funds		Total		
		2025	£	2025	£	2025	£	2024	£	2024	£	2024	£	
Income from:														
Donations and legacies	3	-		2,997,657		2,997,657		-		2,723,731		-		2,723,731
Charitable activities	4	378,873		15,986		394,859		461,594		300		-		461,894
Other trading activities	5	5,183		38,567		43,750		5,410		15,882		-		21,292
Total income		384,056		3,052,210		3,436,266		467,004		2,739,913		-		3,206,917
Expenditure on:														
Charitable activities	6	352,583		2,989,698		3,342,281		498,142		2,769,954		-		3,268,096
Total expenditure		352,583		2,989,698		3,342,281		498,142		2,769,954		-		3,268,096
Net income/(expenditure)		31,473		62,512		93,985		(31,138)		(30,041)		-		(61,179)
Transfers between funds		-		-		-		101,349		-		(101,349)		-
Net movement in funds	7	31,473		62,512		93,985		70,211		(30,041)		(101,349)		(61,179)
Reconciliation of funds:														
Fund balances at 1 April 2024		969,258		37,368		1,006,626		899,047		67,409		101,349		1,067,805
Fund balances at 31 March 2025		1,000,731		99,880		1,100,611		969,258		37,368		-		1,006,626

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

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		352,586		350,417
Current assets					
Debtors	11	59,022		36,838	
Cash at bank and in hand		857,731		877,315	
		916,753		914,153	
Creditors: amounts falling due within one year	12	(168,728)		(257,944)	
Net current assets			748,025		656,209
Total assets less current liabilities			1,100,611		1,006,626
The funds of the charity					
Restricted income funds	13		99,880		37,368
Unrestricted funds	14		1,000,731		969,258
			1,100,611		1,006,626

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11/09/2025


.....
Mr Stephen Green
Trustee

Company registration number NI044482 (Northern Ireland)

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	17		(2,819)		85,850
Investing activities					
Purchase of tangible fixed assets		(16,765)		(8,136)	
Net cash used in investing activities			(16,765)		(8,136)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(19,584)		77,714
Cash and cash equivalents at beginning of year			877,315		799,601
Cash and cash equivalents at end of year			857,731		877,315

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

MACS Supporting Children & Young People is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 303 Ormeau Road, Belfast, BT7 3GG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Grants	2,997,657	2,723,731

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies (Continued)

	Restricted funds 2025 £	Restricted funds 2024 £
Grants		
Dormant Accounts	60,000	-
NIHE - Supporting People SLA	1,983,684	1,908,175
Public Health Agency	97,077	93,706
Southern Trust	108,016	90,072
South Eastern Trust	366,530	374,233
Belfast Trust	326,462	251,294
Heart of the Community	21,499	6,251
Space to Grow	30,450	-
Other	3,939	-
	<u>2,997,657</u>	<u>2,723,731</u>

4 Charitable activities

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Rental income	365,970	416,415
MACS fundraising activities	28,889	45,479
	<u>394,859</u>	<u>461,894</u>
Analysis by fund		
Unrestricted funds - general	378,873	461,594
Restricted funds	15,986	300
	<u>394,859</u>	<u>461,894</u>

5 Other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Total Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Other income	5,183	38,567	43,750	5,410	15,882	21,292
	<u>5,183</u>	<u>38,567</u>	<u>43,750</u>	<u>5,410</u>	<u>15,882</u>	<u>21,292</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	2,582,160	2,505,864
Depreciation and impairment	14,596	21,166
Establishment costs	410,361	403,044
Staff expenses & travel	31,427	31,960
Legal & professional fees	64,774	77,517
Communications and IT	75,579	68,400
Audit fees	4,800	4,800
Other office expenses	28,977	26,011
Staffing training	30,585	36,557
Memberships and subscriptions	3,842	8,291
Interest payable and similar charges	2,040	2,725
Activity and residential	93,140	81,761
	<u>3,342,281</u>	<u>3,268,096</u>
Analysis by fund		
Unrestricted funds	352,583	498,142
Restricted funds	2,989,698	2,769,954
	<u>3,342,281</u>	<u>3,268,096</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,800	4,800
Depreciation of owned tangible fixed assets	14,596	21,166
	<u>19,396</u>	<u>25,966</u>

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Staff	<u>83</u>	<u>84</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Employees	(Continued)	
Employment costs	2025 £	2024 £
Wages and salaries	2,514,682	2,442,960
Other pension costs	67,478	62,904
	<u>2,582,160</u>	<u>2,505,864</u>

The remuneration of key management personnel in the year was £226,815 (2024: £193,812). The key management personnel of the Charity comprises of 4 members of staff (2024: 4): the CEO, Head of Corporate Services, Head of Floating Support and Outreach Services and Head of Supported Housing.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	<u>1</u>	<u>1</u>

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2024	335,000	156,664	138,152	629,816
Additions	-	-	16,765	16,765
At 31 March 2025	<u>335,000</u>	<u>156,664</u>	<u>154,917</u>	<u>646,581</u>
Depreciation and impairment				
At 1 April 2024	-	150,834	128,565	279,399
Depreciation charged in the year	-	5,830	8,766	14,596
At 31 March 2025	<u>-</u>	<u>156,664</u>	<u>137,331</u>	<u>293,995</u>
Carrying amount				
At 31 March 2025	<u>335,000</u>	<u>-</u>	<u>17,586</u>	<u>352,586</u>
At 31 March 2024	<u>335,000</u>	<u>5,830</u>	<u>9,587</u>	<u>350,417</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	25,777	17,273
Other debtors	1,425	1,425
Prepayments and accrued income	31,820	18,140
	<u>59,022</u>	<u>36,838</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	-	86,699
Trade creditors	86,791	79,092
Other creditors	22,372	14,560
Accruals and deferred income	59,565	77,593
	<u>168,728</u>	<u>257,944</u>

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended 31 March 2025	Balance at 31 March 2025
	£	£	£	£
Belfast Trust income	-	326,462	(326,462)	-
NIHE - Supporting People SLA	-	1,983,684	(1,983,684)	-
Fixed Asset Reserve	31,985	-	(8,766)	23,219
Public Health Agency	-	97,077	(93,486)	3,591
Southern Trust	-	108,016	(108,016)	-
South Eastern Trust	-	366,530	(366,530)	-
Every Youth	3,138	19,984	(23,122)	-
Dormant Accounts	-	60,000	(25,961)	34,039
Heart of the Community	-	21,500	(1,515)	19,985
Space to Grow	-	30,450	(13,021)	17,429
More Than a Roof	-	8,600	(6,983)	1,617
Other	2,245	29,907	(32,152)	-
	<u>37,368</u>	<u>3,052,210</u>	<u>(2,989,698)</u>	<u>99,880</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	969,258	384,056	(352,583)	-	1,000,731
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Revaluation reserve	-	-	-	101,349	101,349
General funds	899,047	467,004	(498,142)	-	867,909
	899,047	467,004	(498,142)	101,349	969,258

15 Events after the reporting date

There have been no material events, occurring after the reporting date that require adjustments to or disclosure in the financial statements.

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

17 Cash (absorbed by)/generated from operations	2025 £	2024 £
Surplus/(deficit) for the year	93,985	(61,179)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	14,596	21,166
Movements in working capital:		
(Increase)/decrease in debtors	(22,184)	6,745
(Decrease)/increase in creditors	(89,216)	119,118
Cash (absorbed by)/generated from operations	(2,819)	85,850

18 Analysis of changes in net funds

The charity had no material debt during the year.

MACS Supporting Children & Young People

Northern Ireland - Charity number 100923

Accounts

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Revaluation reserve 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	3	-	2,723,731	-	2,723,731	2,713,806
Charitable activities	4	461,594	300	-	461,894	218,706
Other trading activities	5	5,410	15,882	-	21,292	69,994
Total income		467,004	2,739,913	-	3,206,917	3,002,506
Expenditure on:						
Charitable activities	6	498,142	2,769,954	-	3,268,096	3,051,083
Net outgoing resources before transfers		(31,138)	(30,041)	-	(61,179)	(48,577)
Gross transfers between funds		101,349	-	(101,349)	-	-
Net incoming/(outgoing) resources		70,211	(30,041)	(101,349)	(61,179)	(48,577)
Other recognised gains and losses						
Revaluation of tangible fixed assets		-	-	-	-	101,349
Net movement in funds		70,211	(30,041)	(101,349)	(61,179)	52,772
Fund balances at 1 April 2023		899,047	67,409	101,349	1,067,805	1,015,033
Fund balances at 31 March 2024		969,258	37,368	-	1,006,626	1,067,805

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

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		350,417		363,447
Current assets					
Debtors	11	36,838		43,583	
Cash at bank and in hand		877,315		799,601	
		<u>914,153</u>		<u>843,184</u>	
Creditors: amounts falling due within one year	12	<u>(257,944)</u>		<u>(138,826)</u>	
Net current assets			656,209		704,358
Total assets less current liabilities			<u>1,006,626</u>		<u>1,067,805</u>
The funds of the charity					
Endowment funds			-		101,349
Restricted income funds	14		37,368		67,409
Unrestricted funds	15		969,258		899,047
			<u>1,006,626</u>		<u>1,067,805</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11 December 2024

Mr Stephen Green
Trustee

Company registration number NI044482 (Northern Ireland)

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	18		85,850		(92,728)
Investing activities					
Purchase of tangible fixed assets		(8,136)		-	
Proceeds from disposal of tangible fixed assets		-		460,000	
Net cash (used in)/generated from investing activities					
			(8,136)		460,000
Financing activities					
Repayment of bank loans		-		(268,645)	
Net cash used in financing activities					
			-		(268,645)
Net increase in cash and cash equivalents					
			77,714		98,627
Cash and cash equivalents at beginning of year			799,601		700,974
Cash and cash equivalents at end of year					
			877,315		799,601

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

MACS Supporting Children & Young People is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 303 Ormeau Road, Belfast, BT7 3GG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
Computers	33%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Restricted funds 2024 £	Restricted funds 2023 £
Grants	<u>2,723,731</u>	<u>2,713,806</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies (Continued)

	Restricted funds 2024 £	Restricted funds 2023 £
Grants		
Children In Need	-	11,333
NIHE - Supporting People SLA	1,908,175	1,874,052
Public Health Agency	93,706	114,020
Southern Trust	90,072	90,072
South Eastern Trust	374,233	286,000
Belfast Trust	251,294	273,555
Other	6,251	64,774
	<u>2,723,731</u>	<u>2,713,806</u>

4 Charitable activities

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Rental income	416,415	149,094
MACS fundraising activities	45,479	69,612
	<u>461,894</u>	<u>218,706</u>
Analysis by fund		
Unrestricted funds - general	461,594	218,706
Restricted funds	300	-
	<u>461,894</u>	<u>218,706</u>

5 Other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
Other income	5,410	15,882	21,292	69,994
	<u>5,410</u>	<u>15,882</u>	<u>21,292</u>	<u>69,994</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	2,505,864	2,260,140
Depreciation and impairment	21,166	40,103
Establishment costs	403,044	367,425
Staff expenses & travel	31,960	41,896
Legal & professional fees	77,517	93,720
Communications and IT	68,400	29,176
Audit fees	4,800	4,800
Other office expenses	26,011	23,857
Staffing training	36,557	33,718
Memberships and subscriptions	8,291	2,904
Interest payable and similar charges	2,725	1,459
Fundraising activities	-	13,848
Activity and residential	81,761	138,037
	<u>3,268,096</u>	<u>3,051,083</u>
Analysis by fund		
Unrestricted funds	498,142	216,777
Restricted funds	2,769,954	2,834,306
	<u>3,268,096</u>	<u>3,051,083</u>

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,800	4,800
Depreciation of owned tangible fixed assets	21,166	40,103
	<u>26,966</u>	<u>44,903</u>

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Staff	84	93
	<u>84</u>	<u>93</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Employees	(Continued)	
Employment costs	2024 £	2023 £
Wages and salaries	2,442,960	2,198,012
Other pension costs	62,904	62,128
	<u>2,505,864</u>	<u>2,260,140</u>

The remuneration of key management personnel in the year was £193,812 (2023: £184,207). The key management personnel of the Charity comprises of 4 members of staff (2022: 4): the Interim CEO, Corporate Services Manager and two Service Managers.

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2023	335,000	156,664	130,016	621,680
Additions	-	-	8,136	8,136
At 31 March 2024	<u>335,000</u>	<u>156,664</u>	<u>138,152</u>	<u>629,816</u>
Depreciation and impairment				
At 1 April 2023	-	137,013	121,220	258,233
Depreciation charged in the year	-	13,821	7,345	21,166
At 31 March 2024	<u>-</u>	<u>150,834</u>	<u>128,565</u>	<u>279,399</u>
Carrying amount				
At 31 March 2024	<u>335,000</u>	<u>5,830</u>	<u>9,587</u>	<u>350,417</u>
At 31 March 2023	<u>335,000</u>	<u>19,651</u>	<u>8,796</u>	<u>363,447</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	17,273	-
Other debtors	1,425	-
Prepayments and accrued income	18,140	43,583
	<u>36,838</u>	<u>43,583</u>
	<u><u>36,838</u></u>	<u><u>43,583</u></u>
12 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	86,699	-
Trade creditors	79,092	91,181
Other creditors	14,560	5,085
Accruals and deferred income	77,593	42,560
	<u>257,944</u>	<u>138,826</u>
	<u><u>257,944</u></u>	<u><u>138,826</u></u>
13 Retirement benefit schemes	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	62,904	62,128
	<u>62,904</u>	<u>62,128</u>
	<u><u>62,904</u></u>	<u><u>62,128</u></u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
Belfast Trust income	-	251,294	(251,294)	-
NIHE - Supporting People SLA	-	1,908,175	(1,908,175)	-
Fixed Asset Reserve	39,330	-	(7,345)	31,985
Public Health Agency	-	93,706	(93,706)	-
Southern Trust	-	90,072	(90,072)	-
South Eastern Trust	-	374,233	(374,233)	-
Every Youth	-	21,242	(18,104)	3,138
Other	28,079	1,191	(27,025)	2,245
	<u>67,409</u>	<u>2,739,913</u>	<u>(2,769,954)</u>	<u>37,368</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Revaluation reserve	-	-	-	101,349	101,349
General funds	899,047	467,004	(498,142)	-	867,909
	<u>899,047</u>	<u>467,004</u>	<u>(498,142)</u>	<u>101,349</u>	<u>969,258</u>
Previous year:	At 1 April 2022	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	924,415	288,700	(216,777)	(97,291)	899,047
	<u>924,415</u>	<u>288,700</u>	<u>(216,777)</u>	<u>(97,291)</u>	<u>899,047</u>

16 Events after the reporting date

There have been no material events, occurring after the reporting date that require adjustments to or disclosure in the financial statements.

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18	Cash generated from/(absorbed by) operations	2024 £	2023 £
	Deficit for the year	(61,179)	(48,577)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	21,166	40,103
	Movements in working capital:		
	Decrease/(increase) in debtors	6,745	(7,969)
	Increase/(decrease) in creditors	119,118	(76,285)
	Cash generated from/(absorbed by) operations	<u>85,850</u>	<u>(92,728)</u>

19 Analysis of changes in net funds

The charity had no material debt during the year.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

MACS Supporting Children & Young People

Northern Ireland - Charity number 100923

Annual report

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2024. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 2005 "Accounting and Reporting by Charities".

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charitable objectives of the company are to provide a range of services for children and young people, aged 6-25, "who have not had a fair deal". i.e. who have experienced care; homelessness or risk of homelessness; mental health issues; or are at risk of suicide and self-harm, in the Belfast, South Eastern, and Southern Health and Social Care Trust Areas.

Supported Housing Service - "Move In to Move On" (Established 1990)

The Supported Housing Service supports young people leaving care and homeless young people to make the transition to interdependence and their own tenancy. We do this by providing individualised support to young people that is led by, and tailored to their needs. Support is based on identified needs and is complemented by a range of one-to-one and group work interventions. The Supported Housing Service includes:

- 18 self-contained flats located at University Street, Belfast for care leavers aged 16 to 21.
- 8 self-contained flats located at English Street, Downpatrick for 3 care leavers, 3 young homeless, 1 short-term assessment flat for 16-17 year-old young homeless, and 1 assessment flat for unaccompanied minors.
- 7 self-contained flats located at Canal Street, Newry for care leavers aged 16-21.
- 9 self-contained flats located at Longstone Street, Lisburn for 3 care leavers, 4 young homeless, 1 short-term assessment flat for 16-17 year-old young homeless and 1 assessment flat for unaccompanied minors.

Wellbeing Service – Mental Health Support- "Dare to Dream" (Established 2000)

The Wellbeing Service provides one-to-one support, mentoring, and group work for children and young people aged 16-25 across the South Eastern Trust areas. This service uses volunteers to inspire children and young people by nurturing their dreams and aspirations and to provide social opportunities promoting positive mental health.

Floating Support Service - "Building Futures Together" (Established 2003)

MACS Floating Support consists of four services in Belfast, Lisburn, Newry and Downpatrick. We offer voluntary, flexible, and person-centered holistic services to young people aged 16-25 to address homelessness or the risk of homelessness and to enable them to establish and maintain interdependent living in the community. Each young person will have a tailored support plan that addresses identified individual needs. We are contracted to provide support to 127 young people in Greater Belfast, 72 young people in Lisburn, 25 young people in Newry, and 79 young people in Downpatrick and the surrounding areas at any one time. The Belfast team also includes a Prison Resettlement Programme supporting 20 young people and a Shared Tenancy Project supporting 40 young people.

"Led By You" (Established 2016)

Led by You supports young people to get involved, and have their say and it provides them with opportunities to influence how we do things at MACS. Young people can become young leaders, participate in forums and locality-based subgroups, and get involved in MACS fundraising and volunteering opportunities.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

AIM ONE: Getting Children and Young People where they want to be

Objective

- Provide a quality service to children and young people.
- Support young people to secure and maintain their own tenancies or other accommodation in order to prevent homelessness.
- Develop new models of housing support to prevent homelessness.
- Provide therapeutic interventions for children.
- Support children and young people to build their resilience and better manage their emotional and mental wellbeing.
- Provide bespoke school programmes promoting positive well-being.
- Improve outcomes for young people in the following areas; Enjoy and Achieve, Be Healthy, Stay Safe, Positive Contributions, and Economic Wellbeing.
- Provide opportunities for volunteers to make a difference in the lives of children and young people.

Outcomes

- MACS supported 627 young people
- 87 young people accommodated in our Supported Housing Services
- 482 young people supported to find or maintain their accommodation in the community with Floating Support
- 51 young people were supported in our Wellbeing Service
- 63 young people were supported in Shared Tenancies
- Expanded shared tenancies to the South Eastern Area
- 35 young people were supported by Prison Resettlement
- 74% of young people found accommodation
- 84% of young people maintained their own tenancies
- 75% of young people improved their mental health
- 84% of young people improved their social networks
- 86% of young people accessed the correct benefits
- 75% of young people are better-managing self-harm and suicidal ideation

AIM TWO: Led By Children and Young People

Objectives

- Provide opportunities for children and young people to shape services and delivery.
- Provide training and development opportunities for children and young people.
- Reduce social isolation and improve community cohesion.
- Influencing strategic change in services for children and young people

Outcomes

- Young people participated in the development of our new strategic plan.
- Secured cost-of-living grants from Cash for Kids for 58 young people
- Young people from Shared Tenancy presented at the Supporting People 20th-anniversary event at Stormont.
- The Minister for Communities visited our Belfast Housing Service and talked to young people about their experience of supported housing.
- Provided 20 Every Youth bursaries to enable young people to access training education and employment.
- Provided 14 Every Youth rent deposits to enable young people to access their own tenancies.
- Celebrated our young people with a Mad Hatters Tea Party.
- Young people participated in NIHE research on the feasibility of Housing First in Northern Ireland.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- A young person was selected to go to London to participate in Every Youth Christmas Appeal with Urban Outfitters.
- MACS continues to work in partnership with the South Eastern Trust to deliver a practical response to the increasing numbers of unaccompanied and separated children coming into Northern Ireland by supplying two assessment flats.
- MACS Participated in producing a Framework for Supporting Staff through Death of YP through suicide or Drug Misuse – to be published in 2024.
- 85% of young people were supported to gain and maintain paid work
- 73% of young people were supported to gain and maintain education and training
- 100% of young people were supported to actively engage in participation and user involvement.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

AIM THREE: Driving excellence, innovation and change through leadership

Objectives

- Collaborate with other organisations
- Highly skilled and qualified workforce that is agile and ready for change
- Ensure information and technological infrastructure meet the organisational needs
- Connect our people systems and services with best HR/Admin practise
- To be a robust steward of financial resources
- Consolidate governance and strategic leadership
- To become the employer of choice in the sector
- Raise the MACS brand and profile
- Maintain award winning status through the organisation
- Centre for excellence for professional student placements

Outcomes

- Supporting People Quality Monitoring Tool standards met.
- Shortlisted finalists for the Children and Young People Awards 2023 in two categories – Supporting Child Refugees and Youth Justice.
- Participated in the launch of the Royal Foundations Homewards project and are active members of the Northern Ireland coalition to end homelessness.
- Secured funding from Dormant Accounts to commence a digital transformation project.
- Partnered with Habitat for Humanity on their House to Home Programme.
- RQIA standards met for all Housing Services
- Shortlisted for three Chartered Institute of Housing All Ireland Housing Awards in the categories of Outstanding Contribution to Housing, Best Housing Story and Working In Partnership.
- Health and Social Care standards were met in all Housing Services.
- Maintained our registration with the Northern Ireland Charity Commission
- Achieved Investors in People Gold Standard
- Achieved Reaccreditation with Supporting People
- Maintained partnership with Every Youth
- Implemented new cyber security systems and achieved Cyber Essentials accreditation
- Implemented new safeguarding systems
- Income secured to maintain core services
- Complied with GDPR requirements
- Maintained a partnership with the Kier Group which has donated time, labour, and finance to provide children and young people with comfortable and welcoming environments to live and visit.
- Recruited new members for the Board of Directors
- Implemented a three-year internal audit process with Not Just Governance.
- Reviewed financial systems and outsourced some financial roles.
- Hosted an event with Llamau (Cardiff) for all key stakeholders regarding piloting Upstream in Northern Ireland.
- Continued our new partnership with the National Children's Bureau and secured funding for a new resilience project for children.
- Completed 62 recruitment drives.
- Produced quarterly good news newsletters for staff
- Maintained core contracts for Shared Tenancies and Prison's Outreach.
- Invested £36,556 in staff training including specialisms
- Represented young people providers in the Regional Thematic Group for young people and the steering group for the review of jointly commissioned services.
- Three staff members have been successful in their application to the Open University Social Work course.
- Delivered a fundraising Sleep Out event with over 100 participants

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

AIM FOUR: PROTECT A CULTURE OF COMPASSION, INCLUSION AND RESPECT

- Values will be at the forefront of service delivery
- To maintain a compassionate and respectful workforce that supports and nurtures all staff
- Working on each other strengths and encouraging leadership capabilities

OUTCOMES:

- Developed a new strategic plan for 2024-2028 in partnership with the Board of Directors, staff, young people, and stakeholders.
- Revamped our vision, mission, and values in partnership with the Board of Directors and staff, and young people.
- Achieved Investor in People Gold award (2024-2027)
- MACS Health and Culture group continued to meet bi-monthly and completed objectives on their annual action plan.
- Completed an organisational restructure based on strategic need
- Created new leadership and progression opportunities across the organisation
- Worked in partnership with NICHS to implement the Work Well Live Well programme.
- Leadership training completed.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Public Benefit Statement

Purpose 1: "To provide a support service to young people with housing issues, enabling them to establish and sustain suitable accommodation of their own and to provide supported housing to those in need of such arrangements which support their transition to their own tenancy."

The direct benefits that flow from this purpose are that young people can access and maintain suitable accommodation therefore reducing homelessness and risk of eviction. The Supported Housing Service and Floating Support Service provide a casework-based support model, which enables young people to identify their own support needs in order to assist them in maintaining their accommodation. MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support that fit under the five higher-level areas of; economic well-being, enjoy and achieve, be healthy, stay safe, and make a positive contribution. MACS also completes annual service reviews which include 1-1 feedback, group workshops, and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 16 to 25 years who are at risk due to homelessness, family breakdown, or a care history and are living in the Belfast, Southern, and South Eastern Health Trust areas of Northern Ireland. There are no private benefits to trustees.

Purpose 2: "To provide a one-to-one mentoring service to young people, empowering the young person to make choices and encouraging them to realise their potential".

The direct benefits that flow from this purpose include a reduction in isolation and improved mental health, a reduction in self-harm and suicidal ideation, increased confidence and self-esteem, and improved coping strategies. Mentoring enables young people to have the chance to live, dream, and succeed with inspiration from volunteers who choose to spend time with them. MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support that fit under the five higher-level areas of; economic well-being, enjoy and achieve, be healthy, stay safe, and make a positive contribution. MACS also completes annual service reviews which include 1-1 feedback, group workshops, and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 11-25 who are at risk due to suicidal ideation, self-harm, and mental health issues and are living in the Belfast and South Eastern Health Trust areas. There are no private benefits to trustees.

Purpose 3 "To provide interventions to enable increased safety, confidence and self-esteem amongst young people, to relieve financial hardship by the provision of welfare rights, employment and money management advice and provide support to young people to progress into education, employment and training".

The direct benefits which flow from this purpose include improved outcomes in relation to young people accessing, participating, and completing training programmes and securing and maintaining employment. Young people remain safe and increase their self-esteem and confidence through peer support and alternative personal development interventions. MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support that fit under the five higher-level areas of; economic well-being, enjoy and achieve, be healthy, stay safe, and make a positive contribution. MACS also completes annual service reviews which include 1-1 feedback, group workshops, and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 16 to 25 who are vulnerable and at risk and living in the Belfast, Southern, and South Eastern Health Trust areas of Northern Ireland. There are no private benefits to trustees.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

New Developments

The Trustees are excited about the future and the implementation of our new strategic plan for 2024-2028. Our new vision 'An End to Youth Homelessness in Northern Ireland' recognises MACS as the leading specialist youth homelessness charity. We will be expanding our work in homeless prevention, and developing new services to meet the needs of our young people.

In the next year, MACS will focus on developing services and delivering new opportunities.

- Build on the success of Shared Tenancies and explore further opportunities for expansion outside of Belfast.
- Build on the success of the Prison Resettlement Service.
- Pilot Upstream – an early intervention homeless prevention model in partnership with Llamau.
- Deliver a digital transformation project across the organisation
- Deliver a new schools resilience programme in partnership with The Children's Society.
- Development of a new fundraising plan.
- Implement a new flexi-team across our supported Housing Services.
- Develop a new social media and communication strategy.
- Register as a real living wage organisation.

Reserves Policy

MACS Supporting Young People would experience financial difficulties if its income dropped suddenly or was to run in the future at a level considerably lower than today. If the fall were of a temporary nature caused by a delay in reviewing contractual arrangements, then reserves would be needed to cover the income lost during the temporary period. In determining the level of reserves required, it is necessary to assess how long it would take to wind up MACS and the cost to run it during this period, assuming a major fall in its level of income such that it no longer remained viable to continue to operate.

Allowance would also need to be made for termination costs such as redundancy and early settlement of leases and any legal and other professional fees arising during this process.

In line with guidance issued by the Charity Commission, it would appear prudent to set aside reserves representing approximately three months' income or a figure of £400,000 (whichever is smaller) which should be adjusted each year to allow for both inflation and any major increase in running costs.

The actual reserves at the year-end were approximately £867,909 which is in line with the company's target. The Trustees will closely monitor this situation each year.

Financial review

The results for the year are set out on page 12 to the attached financial statements along with the total funds at the year end.

Structure, governance and management

The charity is a company limited by guarantee, not for profit and not having a share capital, governed by its Memorandum and Articles of Association dated 11th February 2021. It is a company incorporated under the Companies Act 2006. The company is a charity recognised by the Commissioners of Revenue and Customs (No XR13060). MACS completed registration with Northern Ireland Charity Commission on the 25th November 2014 (NIC100923).

The Charity is managed by the Senior Management Team and is under the control of the Board of Trustees. The day-to-day running of the charity is carried out by Kate Martin (Chief Executive Officer).

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms Joyce Agnew	(Resigned 13 September 2023)
Mr Conor Coughlin	(Resigned 1 September 2023)
Mr Michael Dawson	
Mrs Ligouri Dobbin	
Mr Stephen Green	
Mr Albert Hamilton	
Ms Laura-Lee Harbinson	
Ms Andrea McCooke	
Ms Sandra McKillop	
Mr John Meikleham	
Mr Gary Mills	(Resigned 19 January 2024)
Ms Aideen O'Neill	
Ms Margaret Bryson	(Resigned 13 June 2023)
Ms Karen McCorry	
Mr Andrew Tubman	(Appointed 16 November 2023)

Auditor

Harbinson Mulholland, have completed their first audit in a three year agreement 2023-2025.

The above report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.

Mr Stephen Green
Chair of Finance and Audit Committee
Trustee

11 December 2024

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

In so far as the trustees are aware;

- there is no relevant audit information of which the charity's auditors are unaware and
- the trustees have taken all reasonable steps that they ought to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

By order of the Board of Trustees

Mr Stephen Green

11 December 2024

MACS Supporting Children & Young People

Northern Ireland - Charity number 100923

Annual return

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Opinion

We have audited the financial statements of MACS Supporting Children & Young People (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland

Chartered Accountants
Statutory Auditor

11 December 2024
Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

MACS Supporting Children & Young People

Northern Ireland - Charity number 100923

Accounts

Charity registration number NIC100923

Company registration number NI044482 (Northern Ireland)

**MACS SUPPORTING CHILDREN & YOUNG PEOPLE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Michael Dawson Mrs Ligouri Dobbin Mr Stephen Green Mr Albert Hamilton Ms Laura-Lee Harbinson Ms Andrea McCooke Ms Sandra McKillop Mr John Meikleham Mr Gary Mills Ms Aideen O'Neill Ms Karen McCorry Mr Andrew Tubman	(Appointed 9 March 2023) (Appointed 3 December 2022) (Appointed 5 May 2022) (Appointed 3 December 2022) (Appointed 3 December 2022) (Appointed 3 December 2022) (Appointed 5 May 2022) (Appointed 16 November 2023)
Charity number	NIC100923	
Company number	NI044482	
Registered office	303 Ormeau Road Belfast BT7 3GG	
Auditor	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS	
Bankers	Ulster Bank Limited University Road Belfast BT7 1JG	
Solicitors	McEvoy Sheridan Solicitors 344 Ormeau Road Belfast BT7 2HL	Edwards and Co. 28 Hill Street Belfast BT1 2LA

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

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Statement of financial position	13 - 14
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MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 2005 "Accounting and Reporting by Charities".

Objectives and activities

The charitable objectives of the company are to provide a range of services for children and young people, aged 6-25, "who have not had a fair deal". i.e. who have experienced care; homelessness or risk of homelessness; mental health issues; or are at risk of suicide and self-harm, in the Belfast, South Eastern and Southern Health and Social Care Trust Areas.

Supported Housing Service - "Move In to Move On" (Established 1990)

The Supported Housing Service supports young people leaving care and homeless young people to make the transition to interdependence and their own tenancy. We do this by providing individualised support to young people that is led by, and tailored to their needs. Support is based on identified need and is complemented by a range of one to one and group work interventions. The Supported Housing Service includes:

- 18 self-contained flats located at University Street, Belfast for care leavers aged 16 to 21.
- 8 self-contained flats located at English Street, Downpatrick for 3 care leavers, 3 young homeless, 1 short term assessment flat for 16-17 year old young homeless and 1 assessment flat for unaccompanied minors.
- 7 self-contained flats located at Canal Street, Newry for care leavers aged 16-21.
- 9 self-contained flats located at Longstone Street, Lisburn for 3 care leavers, 4 young homeless, 1 short term assessment flat for 16-17 year old young homeless and 1 assessment flat for unaccompanied minors.

Wellbeing Service – Mental Health Support- "Dare to Dream" (Established 2000)

The Wellbeing Service provides one to one support, mentoring, and group work for children and young people aged 16-25 across the Belfast and South Eastern Trust areas. This service uses volunteers to inspire children and young people by nurturing their dreams and aspirations and to provide social opportunities promoting positive mental health.

Floating Support Service - "Building Futures Together" (Established 2003)

MACS Floating Support consists of four services in Belfast, Lisburn, Newry and Downpatrick. We offer voluntary, flexible and person-centered holistic services to young people aged 16-25 to address homelessness or risk of homelessness and to enable them to establish and maintain interdependent living in the community. Each young person will have a tailored support plan that addresses identified individual needs. We are contracted to provide support to 127 young people in Greater Belfast, 72 young people in Lisburn, 25 young people in Newry and 79 young people in Downpatrick and the surrounding areas at any one time. The Belfast team also includes a Prison Resettlement Programme and a Shared Tenancy Project.

"Led By You" (Established 2016)

Led by You supports young people to get involved, have their say and it provides them with opportunities to influence how we do things at MACS. Young people can become young leaders, participate in forums and locality based sub groups and get involved in MACS fundraising and volunteering opportunities.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

AIM ONE: Getting Children and Young People where they want to be

Objective

- Provide a quality service to children and young people.
- Support young people secure and maintain their own tenancies or other accommodation in order to prevent homelessness.
- Develop new models of housing support to prevent homelessness.
- Provide therapeutic interventions for children.
- Support children and young people to build their resilience and better manage their emotional and mental wellbeing
- Provide bespoke schools programmes promoting positive wellbeing.
- Improve outcomes for young people in the following areas; Enjoy and Achieve, Be Healthy, Stay Safe, Positive Contribution, Economic Wellbeing
- Provide opportunities for volunteers to make a difference in the lives of children and young people

Outcomes

- MACS supported 691 young people
- 79 young people accommodated in our Supported Housing Services
- 462 young people supported to find or maintain their accommodation in the community with Floating Support
- 69 young people were supported in our Wellbeing Service.
- 25 young people were supported in Shared Tenancies
- 28 young people were supported by Prison Resettlement
- 83% of young people found accommodation
- 93% of young people maintained their own tenancies
- 79% of young people improved their mental health
- 87% of young people improved their social networks
- 87% of young people accessed the correct benefits
- 84% of young people are better managing self-harm and suicidal ideation

AIM TWO: Led By Children and Young People

Objectives

- Provide opportunities for children and young people to shape services and delivery.
- Provide training and development opportunities for children and young people.
- Reduce social isolation and improving community cohesion.
- Influencing strategic change in services for children and young people

Outcomes

- Young people produced our Annual Report for 2021-2022
- Young People were supported to participate in NICCY and QUB research called "A Place to Call Home"
- Young People were supported to participate in the Children's Law Centres, "Children's Rights" Consultation.
- Young people participated in three internal consultations regarding mental health, visitors in Housing and Safeguarding.
- A young person was selected to go to London to do a fashion shoot to produce new promotional material for Every Youth in partnership with Urban Outfitters.

- MACS worked in partnership with the South Eastern Trust to develop a practical response to the increasing numbers of unaccompanied and separated children coming into Northern Ireland by supplying two assessment flats.
- 89% of young people were supported to gain and maintain paid work
- 74% of young people were supported to gain and maintain education and training
- 92% of young people were supported to actively engage in participation and user involvement.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

AIM THREE: Driving excellence, innovation and change through leadership

Objectives

- Collaborate with other organisations
- Highly skilled and qualified workforce that is agile and ready for change
- Ensure information and technological infrastructure meet the organisational needs
- Connect our people systems and services with best HR/Admin practise
- To be a robust steward of financial resources
- Consolidate governance and strategic leadership
- To become the employer of choice in the sector
- Raise the MACS brand and profile
- Maintain award winning status through the organisation
- Centre for excellence for professional student placements

Outcomes

- Supporting People Quality Monitoring Tool standards met
- Shortlisted finalists for the Children and Young People Awards 2023 in two categories – Supporting Child Refugees and Youth Justice
- Partnered with Habitat for Humanity on their House to Home Programme.
- RQIA standards met for all Housing Services
- Health and Social Care standards met in all Housing Services.
- Maintained our registration with the Northern Ireland Charity Commission
- Maintained Investors in People Gold Standard
- Maintained partnership with Every Youth
- Implemented new cyber security systems
- Implemented new safeguarding systems
- Income secured to maintain core services
- Complied with GDPR requirements
- Developed a partnership with the Kier Group who have donated time, labour and finance to provide children and young people with comfortable and welcoming environments to live and visit.
- Recruited new members for the Board of Directors
- Board of Directors governance training completed
- Reviewed financial systems and outsourced some financial roles.
- Commenced discussions with Llamau regarding piloting Upstream in Northern Ireland.
- Developed a new partnership with the National Children's Bureau.
- Completed 65 recruitment drives.
- Lobbied and secured funding increases to provide staff with salary uplifts
- 2 students who had placements in MACS have become full time staff.
- Secured core contracts for Shared Tenancies and Prison's Outreach.
- Invested £33,000 in staff training including specialisms
- Represented young people providers in the Regional Thematic Group for young people.
- One staff member was successful in their application to the Open University Social Work course.
- Delivered a fundraising Sleep Out event with over 100 participants

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

AIM FOUR: PROTECT A CULTURE OF COMPASSION, INCLUSION AND RESPECT

- Values will be at the forefront of service delivery
- To maintain a compassionate and respectful workforce that supports and nurtures all staff
- Working on each other strengths and encouraging leadership capabilities

OUTCOMES:

- Implemented new Organisational Strategic Plan 2020-2024
- Completed all recommendations from Investor in People Gold
- MACS Health and Culture group continued to meet bi-monthly and completed objectives on their annual action plan.
- Commenced organisational restructure based on strategic need
- Completed all recommendations from Investors in People Gold
- Ten members of staff took on additional duties and four moved into acting up positions
- Three staff members completed a 90 mile 4 day walk to raise funds and awareness of youth homelessness.

Public Benefit Statement

Purpose 1: "To provide a support service to young people with housing issues, enabling them to establish and sustain suitable accommodation of their own and to provide supported housing to those in need of such arrangements which support their transition to their own tenancy."

The direct benefits which flow from this purpose are that young people are able to access and maintain suitable accommodation therefore reducing homelessness and risk of eviction. The Supported Housing Service and Floating Support Service provide a casework based support model, which enables young people to identify their own support needs in order to assist them to maintain their accommodation. MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support which fit under the five higher level areas of; economic well-being, enjoy and achieve, be healthy, stay safe and make a positive contribution. MACS also complete annual service reviews which include 1-1 feedback, group workshops and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 16 to 25 years who are at risk due to homelessness, family breakdown or a care history and are living in the Belfast, Southern and South Eastern Health Trust areas of Northern Ireland. There are no private benefits to trustees.

Purpose 2: "To provide a one to one mentoring service to young people, empowering the young person to make choices and encouraging them to realise their potential".

The direct benefits which flow from this purpose include a reduction in isolation and improved mental health, a reduction in self harm and suicidal ideation, increased confidence and self-esteem, and improved coping strategies. Mentoring enables young people to have the chance to live, dream and succeed with inspiration from volunteers who choose to spend time with them. MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support which fit under the five higher level areas of; economic well-being, enjoy and achieve, be healthy, stay safe and make a positive contribution. MACS also complete annual service reviews which include 1-1 feedback, group workshops and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 11-25 who are at risk due to suicidal ideation, self-harm and mental health issues and are living in the Belfast and South Eastern Health Trust areas. There are no private benefits to trustees.

Purpose 3 "To provide interventions to enable increased safety, confidence and self-esteem amongst young people, to relieve financial hardship by the provision of welfare rights, employment and money management advice and provide support to young people to progress into education, employment and training".

The direct benefits which flow from this purpose include improved outcomes in relation to young people accessing, participating and completing training programmes and securing and maintaining employment. Young people remain safe and increase their self-esteem and confidence through peer support and alternative personal development interventions.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support which fit under the five higher level areas of; economic well-being, enjoy and achieve, be healthy, stay safe and make a positive contribution. MACS also complete annual service reviews which include 1-1 feedback, group workshops and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 16 to 25 who are vulnerable and at risk and living in the Belfast, Southern and South Eastern Health Trust areas of Northern Ireland. There are no private benefits to trustees.

New Developments

The Trustees recognize the challenging times facing the voluntary sector. We have seen a deepening cost of living crisis adversely affect our young people and staff, as food, housing and fuel prices have risen sharply. Despite this MACS services have continued to grow and deliver positive outcomes for young people.

In the next year MACS will focus on consolidating services and building new opportunities..

- Build on the success of Shared Tenancies and explore opportunities for expansion.
- Build on the success of the Prison Resettlement Service.
- Remodel our Integrated Housing and Floating Support Services.
- Pilot Upstream – an early intervention homeless prevention model in partnership with Llamau.
- Develop a new strategic plan for 2024-2028.
- Continue with the restructure of the organisation with a focus on the Senior Leadership Team.
- Invest in digital and mobile technologies to enhance service delivery.
- Pilot outsourcing finance support.
- Commence the development of a new communication and fundraising strategy.

Reserves Policy

MACS Supporting Young People would experience financial difficulties if its income dropped suddenly or was to run in the future at a level considerably lower than today. If the fall were of a temporary nature caused by a delay in reviewing contractual arrangements, then reserves would be needed to cover the income lost during the temporary period. In determining the level of reserves required, it is necessary to assess how long it would take to wind up MACS and the cost to run it during this period, assuming a major fall in its level of income such that it no longer remained viable to continue to operate.

Allowance would also need to be made for termination costs such as redundancy and early settlement of leases and any legal and other professional fees arising during this process.

In line with guidance issued by the Charity Commission, it would appear prudent to set aside reserves representing approximately three months' income or a figure of £400,000 (whichever is smaller) which should be adjusted each year to allow for both inflation and any major increase in running costs.

The actual unrestricted reserves at the year-end were £899,047. The Trustees will closely monitor this situation each year.

Financial review

The results for the year are set out on page 12 to the attached financial statements along with the total funds at the year end.

Structure, governance and management

The charity is a company limited by guarantee, not for profit and not having a share capital, governed by its Memorandum and Articles of Association dated 11th February 2021. It is a company incorporated under the Companies Act 2006. The company is a charity recognised by the Commissioners of Revenue and Customs (No XR13060). MACS completed registration with Northern Ireland Charity Commission on the 25th November 2014 (NIC100923).

The Charity is managed by the Senior Management Team and is under the control of the Board of Trustees. The day-to-day running of the charity is carried out by Kate Martin (Chief Executive Officer).

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms Joyce Agnew	(Resigned 13 September 2023)
Mr Conor Coughlin	(Resigned 1 September 2023)
Mr Michael Dawson	(Appointed 9 March 2023)
Mrs Ligouri Dobbin	
Mr Stephen Green	
Mr Albert Hamilton	(Appointed 3 December 2022)
Ms Laura-Lee Harbinson	
Ms Andrea McCooke	
Ms Sandra McKillop	(Appointed 5 May 2022)
Mr John Meikleham	(Appointed 3 December 2022)
Mr Gary Mills	(Appointed 3 December 2022)
Ms Aideen O'Neill	(Appointed 3 December 2022)
Ms Margaret Bryson	(Appointed 11 March 2023 and resigned 13 June 2023)
Mr Brian McCormick	(Resigned 6 March 2023)
Mr Martin Meek	(Resigned 3 December 2022)
Mr Barry Smyth	(Resigned 3 December 2022)
Ms Karen McCorry	(Appointed 5 May 2022)
Mr Andrew Tubman	(Appointed 16 November 2023)

Statement of trustees' responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

In so far as the trustees are aware;

- there is no relevant audit information of which the charity's auditors are unaware and
- the trustees have taken all reasonable steps that they ought to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditor

Harbinson Mulholland, have completed their first audit in a three year agreement 2023-2025.

The above report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees' report was approved by the Board of Trustees.



.....
Mr Stephen Green
Chair of Finance and Audit Committee
Trustee

Date: 20/12/2023

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Opinion

We have audited the financial statements of MACS Supporting Children & Young People (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craig (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland

Chartered Accountants
Statutory Auditor

20/12/23

.....
Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Revaluation reserve 2023 £	Total 2023 £	Total 2022 £
Income from:						
Donations and legacies	3	-	2,713,806	-	2,713,806	2,691,608
Charitable activities	4	218,706	-	-	218,706	200,991
Other trading activities	5	69,994	-	-	69,994	28,462
Investments	6	-	-	-	-	13
Total income		288,700	2,713,806	-	3,002,506	2,921,074
Expenditure on:						
Charitable activities	7	216,777	2,834,306	-	3,051,083	3,202,825
Net incoming/(outgoing) resources before transfers		71,923	(120,500)	-	(48,577)	(281,751)
Gross transfers between funds		(97,291)	129,523	(32,232)	-	-
Net (outgoing)/incoming resources		(25,368)	9,023	(32,232)	(48,577)	(281,751)
Other recognised gains and losses						
Revaluation of tangible fixed assets		-	-	101,349	101,349	32,232
Net movement in funds		(25,368)	9,023	69,117	52,772	(249,519)
Fund balances at 1 April 2022		924,415	58,386	32,232	1,015,033	1,264,552
Fund balances at 31 March 2023		899,047	67,409	101,349	1,067,805	1,015,033

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		363,447		762,201
Current assets					
Debtors	12	43,583		35,614	
Cash at bank and in hand		799,601		700,974	
		<u>843,184</u>		<u>736,588</u>	
Creditors: amounts falling due within one year	13	<u>(138,826)</u>		<u>(234,197)</u>	
Net current assets			<u>704,358</u>		<u>502,391</u>
Total assets less current liabilities			<u>1,067,805</u>		<u>1,264,592</u>
Creditors: amounts falling due after more than one year	14		-		(249,559)
Net assets			<u><u>1,067,805</u></u>		<u><u>1,015,033</u></u>
Capital funds					
<u>Endowment funds</u>					
General endowment funds		-		-	
Revaluation reserve		<u>101,349</u>		<u>32,232</u>	
			101,349		32,232
Income funds					
Restricted funds	16		67,409		58,387
Unrestricted funds - general			<u>899,047</u>		<u>924,414</u>
			<u><u>1,067,805</u></u>		<u><u>1,015,033</u></u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2023


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on20/12/2023.....



.....
Mr Stephen Green
Trustee

Company registration number NI044482

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	19		(92,728)		(451,561)
Investing activities					
Purchase of tangible fixed assets		-		(7,280)	
Proceeds from disposal of tangible fixed assets		460,000		-	
Investment income received		-		13	
		<u> </u>		<u> </u>	
Net cash generated from/(used in) investing activities			460,000		(7,267)
Financing activities					
Proceeds from borrowings		-		(7,794)	
Repayment of bank loans		(268,645)		-	
		<u> </u>		<u> </u>	
Net cash used in financing activities			(268,645)		(7,794)
Net increase/(decrease) in cash and cash equivalents			98,627		(466,622)
Cash and cash equivalents at beginning of year			700,974		1,167,596
Cash and cash equivalents at end of year			<u>799,601</u>		<u>700,974</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

MACS Supporting Children & Young People is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 303 Ormeau Road, Belfast, BT7 3GG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33% straight line
Computers	33%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Restricted funds	Restricted funds
	2023	2022
	£	£
Grant Income	2,713,806	2,691,608

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies	(Continued)	
Grants receivable for core activities		
Children In Need	11,333	42,000
NIHE - Supporting People SLA	1,874,052	1,579,362
Public Health Agency	114,020	122,083
Big Lottery	-	79,454
Southern Trust	90,072	100,949
South Eastern Trust	286,000	242,173
Belfast Trust	273,555	305,152
Other	64,774	220,435
	<u>2,713,806</u>	<u>2,691,608</u>
4 Charitable activities	Unrestricted Funds	Unrestricted Funds
	2023	2022
	£	£
Rental income	149,094	164,319
MACS fundraising activities	69,612	36,672
	<u>218,706</u>	<u>200,991</u>
5 Other trading activities	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Other income	69,994	28,462
	<u>69,994</u>	<u>28,462</u>
6 Investments	Total Unrestricted funds	Total Unrestricted funds
	2023	2022
	£	£
Bank interest receivable	-	13
	<u>-</u>	<u>13</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Total 2023 £	Total 2022 £
Staff costs	2,260,140	2,377,730
Depreciation and impairment	40,103	40,104
Establishment Costs	367,425	367,986
Staff expenses & travel	41,896	53,023
Redundancy costs	-	84,648
Legal & professional fees	93,720	28,508
Communications and IT	29,176	52,719
Audit Fees	4,800	4,770
Other office expenses	23,857	28,253
Staff training	33,718	706
Memberships and subscriptions	2,904	2,447
Interest payable and similar charges	1,459	12,560
Fundraising activities	13,848	38,233
Activity and residential	138,037	111,138
	<u>3,051,083</u>	<u>3,202,825</u>
	<u>3,051,083</u>	<u>3,202,825</u>
Analysis by fund		
Unrestricted funds - general	216,777	293,558
Restricted funds	2,834,306	2,909,267
	<u>3,051,083</u>	<u>3,202,825</u>

8 Trustees

Sales within charitable activities

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Staff	<u>93</u>	<u>86</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	2,198,012	2,302,303
Other pension costs	62,128	75,427
	<u>2,260,140</u>	<u>2,377,730</u>

The remuneration of key management personnel in the year was £184,207 (2022: £143,780). The key management personnel of the Charity comprises of 4 members of staff (2022: 4): the Interim CEO, Corporate Services Manager and two Service Managers.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 April 2022	693,651	156,664	130,016	980,331
Disposals	(460,000)	-	-	(460,000)
Revaluation	101,349	-	-	101,349
At 31 March 2023	<u>335,000</u>	<u>156,664</u>	<u>130,016</u>	<u>621,680</u>
Depreciation and impairment				
At 1 April 2022	-	108,567	109,563	218,130
Depreciation charged in the year	-	28,446	11,657	40,103
At 31 March 2023	<u>-</u>	<u>137,013</u>	<u>121,220</u>	<u>258,233</u>
Carrying amount				
At 31 March 2023	<u>335,000</u>	<u>19,651</u>	<u>8,796</u>	<u>363,447</u>
At 31 March 2022	<u>693,651</u>	<u>48,097</u>	<u>20,453</u>	<u>762,201</u>

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	<u>43,583</u>	<u>35,614</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	15	-	19,086
Other taxation and social security		-	14,154
Trade creditors		91,181	144,863
Other creditors		5,085	8,617
Accruals and deferred income		42,560	47,477
		<u>138,826</u>	<u>234,197</u>

14 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	15	-	249,559
		<u>-</u>	<u>249,559</u>

15 Loans and overdrafts

	2023 £	2022 £
Bank loans	-	268,645
	<u>-</u>	<u>268,645</u>
Payable within one year	-	19,086
Payable after one year	-	249,559
	<u>-</u>	<u>268,645</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	
Belfast Trust income	-	273,555	(302,313)	28,758	-
Children in Need	4,259	11,333	(15,592)	-	-
COVID Recognition Payment	4,301	27,035	(31,336)	-	-
Fixed Asset Reserve	50,986	-	(11,656)	-	39,330
NIHE Social Innovation Fund	6,322	-	(6,322)	-	-
Other Income	(21,078)	-	-	21,078	-
PHA	-	114,020	(118,455)	4,435	-
RBS	13,596	32,100	(17,617)	-	28,079
South Eastern Trust	-	286,000	(336,385)	50,385	-
Southern Trust	-	90,072	(114,940)	24,868	-
SP PIF Fund	-	5,637	(5,637)	-	-
Supporting People SLA	-	1,874,052	(1,874,052)	-	-
	<u>58,386</u>	<u>2,713,804</u>	<u>(2,834,305)</u>	<u>129,524</u>	<u>67,409</u>

17 Events after the reporting date

There have been no material events, occurring after the reporting date that require adjustments to or disclosure in the financial statements.

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

19 Cash generated from operations

	2023 £	2022 £
Surplus/(deficit) for the year	(48,577)	(281,751)
Adjustments for:		
Investment income recognised in statement of financial activities	-	(13)
Depreciation and impairment of tangible fixed assets	40,103	40,104
Movements in working capital:		
(Increase) in debtors	(7,969)	(35,614)
(Decrease)/increase in creditors	(76,285)	215,111
Cash absorbed by operations	<u>(92,728)</u>	<u>(62,163)</u>

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of changes in net funds

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	700,974	98,627	799,601
Loans falling due within one year	(19,086)	19,086	-
Loans falling due after more than one year	(249,559)	249,559	-
	<u>432,329</u>	<u>367,272</u>	<u>799,601</u>

MACS Supporting Children & Young People

Northern Ireland - Charity number 100923

Annual report

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 2005 "Accounting and Reporting by Charities".

Objectives and activities

The charitable objectives of the company are to provide a range of services for children and young people, aged 6-25, "who have not had a fair deal". i.e. who have experienced care; homelessness or risk of homelessness; mental health issues; or are at risk of suicide and self-harm, in the Belfast, South Eastern and Southern Health and Social Care Trust Areas.

Supported Housing Service - "Move In to Move On" (Established 1990)

The Supported Housing Service supports young people leaving care and homeless young people to make the transition to interdependence and their own tenancy. We do this by providing individualised support to young people that is led by, and tailored to their needs. Support is based on identified need and is complemented by a range of one to one and group work interventions. The Supported Housing Service includes:

- 18 self-contained flats located at University Street, Belfast for care leavers aged 16 to 21.
- 8 self-contained flats located at English Street, Downpatrick for 3 care leavers, 3 young homeless, 1 short term assessment flat for 16-17 year old young homeless and 1 assessment flat for unaccompanied minors.
- 7 self-contained flats located at Canal Street, Newry for care leavers aged 16-21.
- 9 self-contained flats located at Longstone Street, Lisburn for 3 care leavers, 4 young homeless, 1 short term assessment flat for 16-17 year old young homeless and 1 assessment flat for unaccompanied minors.

Wellbeing Service – Mental Health Support- "Dare to Dream" (Established 2000)

The Wellbeing Service provides one to one support, mentoring, and group work for children and young people aged 16-25 across the Belfast and South Eastern Trust areas. This service uses volunteers to inspire children and young people by nurturing their dreams and aspirations and to provide social opportunities promoting positive mental health.

Floating Support Service - "Building Futures Together" (Established 2003)

MACS Floating Support consists of four services in Belfast, Lisburn, Newry and Downpatrick. We offer voluntary, flexible and person-centered holistic services to young people aged 16-25 to address homelessness or risk of homelessness and to enable them to establish and maintain interdependent living in the community. Each young person will have a tailored support plan that addresses identified individual needs. We are contracted to provide support to 127 young people in Greater Belfast, 72 young people in Lisburn, 25 young people in Newry and 79 young people in Downpatrick and the surrounding areas at any one time. The Belfast team also includes a Prison Resettlement Programme and a Shared Tenancy Project.

"Led By You" (Established 2016)

Led by You supports young people to get involved, have their say and it provides them with opportunities to influence how we do things at MACS. Young people can become young leaders, participate in forums and locality based sub groups and get involved in MACS fundraising and volunteering opportunities.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

AIM ONE: Getting Children and Young People where they want to be

Objective

- Provide a quality service to children and young people.
- Support young people secure and maintain their own tenancies or other accommodation in order to prevent homelessness.
- Develop new models of housing support to prevent homelessness.
- Provide therapeutic interventions for children.
- Support children and young people to build their resilience and better manage their emotional and mental wellbeing
- Provide bespoke schools programmes promoting positive wellbeing.
- Improve outcomes for young people in the following areas; Enjoy and Achieve, Be Healthy, Stay Safe, Positive Contribution, Economic Wellbeing
- Provide opportunities for volunteers to make a difference in the lives of children and young people

Outcomes

- MACS supported 691 young people
- 79 young people accommodated in our Supported Housing Services
- 462 young people supported to find or maintain their accommodation in the community with Floating Support
- 69 young people were supported in our Wellbeing Service.
- 25 young people were supported in Shared Tenancies
- 28 young people were supported by Prison Resettlement
- 83% of young people found accommodation
- 93% of young people maintained their own tenancies
- 79% of young people improved their mental health
- 87% of young people improved their social networks
- 87% of young people accessed the correct benefits
- 84% of young people are better managing self-harm and suicidal ideation

AIM TWO: Led By Children and Young People

Objectives

- Provide opportunities for children and young people to shape services and delivery.
- Provide training and development opportunities for children and young people.
- Reduce social isolation and improving community cohesion.
- Influencing strategic change in services for children and young people

Outcomes

- Young people produced our Annual Report for 2021-2022
- Young People were supported to participate in NICCY and QUB research called "A Place to Call Home"
- Young People were supported to participate in the Children's Law Centres, "Children's Rights" Consultation.
- Young people participated in three internal consultations regarding mental health, visitors in Housing and Safeguarding.
- A young person was selected to go to London to do a fashion shoot to produce new promotional material for Every Youth in partnership with Urban Outfitters.

- MACS worked in partnership with the South Eastern Trust to develop a practical response to the increasing numbers of unaccompanied and separated children coming into Northern Ireland by supplying two assessment flats.
- 89% of young people were supported to gain and maintain paid work
- 74% of young people were supported to gain and maintain education and training
- 92% of young people were supported to actively engage in participation and user involvement.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

AIM THREE: Driving excellence, innovation and change through leadership

Objectives

- Collaborate with other organisations
- Highly skilled and qualified workforce that is agile and ready for change
- Ensure information and technological infrastructure meet the organisational needs
- Connect our people systems and services with best HR/Admin practise
- To be a robust steward of financial resources
- Consolidate governance and strategic leadership
- To become the employer of choice in the sector
- Raise the MACS brand and profile
- Maintain award winning status through the organisation
- Centre for excellence for professional student placements

Outcomes

- Supporting People Quality Monitoring Tool standards met
- Shortlisted finalists for the Children and Young People Awards 2023 in two categories – Supporting Child Refugees and Youth Justice
- Partnered with Habitat for Humanity on their House to Home Programme.
- RQIA standards met for all Housing Services
- Health and Social Care standards met in all Housing Services.
- Maintained our registration with the Northern Ireland Charity Commission
- Maintained Investors in People Gold Standard
- Maintained partnership with Every Youth
- Implemented new cyber security systems
- Implemented new safeguarding systems
- Income secured to maintain core services
- Complied with GDPR requirements
- Developed a partnership with the Kier Group who have donated time, labour and finance to provide children and young people with comfortable and welcoming environments to live and visit.
- Recruited new members for the Board of Directors
- Board of Directors governance training completed
- Reviewed financial systems and outsourced some financial roles.
- Commenced discussions with Llamau regarding piloting Upstream in Northern Ireland.
- Developed a new partnership with the National Children's Bureau.
- Completed 65 recruitment drives.
- Lobbied and secured funding increases to provide staff with salary uplifts
- 2 students who had placements in MACS have become full time staff.
- Secured core contracts for Shared Tenancies and Prison's Outreach.
- Invested £33,000 in staff training including specialisms
- Represented young people providers in the Regional Thematic Group for young people.
- One staff member was successful in their application to the Open University Social Work course.
- Delivered a fundraising Sleep Out event with over 100 participants

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

AIM FOUR: PROTECT A CULTURE OF COMPASSION, INCLUSION AND RESPECT

- Values will be at the forefront of service delivery
- To maintain a compassionate and respectful workforce that supports and nurtures all staff
- Working on each other strengths and encouraging leadership capabilities

OUTCOMES:

- Implemented new Organisational Strategic Plan 2020-2024
- Completed all recommendations from Investor in People Gold
- MACS Health and Culture group continued to meet bi-monthly and completed objectives on their annual action plan.
- Commenced organisational restructure based on strategic need
- Completed all recommendations from Investors in People Gold
- Ten members of staff took on additional duties and four moved into acting up positions
- Three staff members completed a 90 mile 4 day walk to raise funds and awareness of youth homelessness.

Public Benefit Statement

Purpose 1: "To provide a support service to young people with housing issues, enabling them to establish and sustain suitable accommodation of their own and to provide supported housing to those in need of such arrangements which support their transition to their own tenancy."

The direct benefits which flow from this purpose are that young people are able to access and maintain suitable accommodation therefore reducing homelessness and risk of eviction. The Supported Housing Service and Floating Support Service provide a casework based support model, which enables young people to identify their own support needs in order to assist them to maintain their accommodation. MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support which fit under the five higher level areas of; economic well-being, enjoy and achieve, be healthy, stay safe and make a positive contribution. MACS also complete annual service reviews which include 1-1 feedback, group workshops and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 16 to 25 years who are at risk due to homelessness, family breakdown or a care history and are living in the Belfast, Southern and South Eastern Health Trust areas of Northern Ireland. There are no private benefits to trustees.

Purpose 2: "To provide a one to one mentoring service to young people, empowering the young person to make choices and encouraging them to realise their potential".

The direct benefits which flow from this purpose include a reduction in isolation and improved mental health, a reduction in self harm and suicidal ideation, increased confidence and self-esteem, and improved coping strategies. Mentoring enables young people to have the chance to live, dream and succeed with inspiration from volunteers who choose to spend time with them. MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support which fit under the five higher level areas of; economic well-being, enjoy and achieve, be healthy, stay safe and make a positive contribution. MACS also complete annual service reviews which include 1-1 feedback, group workshops and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 11-25 who are at risk due to suicidal ideation, self-harm and mental health issues and are living in the Belfast and South Eastern Health Trust areas. There are no private benefits to trustees.

Purpose 3 "To provide interventions to enable increased safety, confidence and self-esteem amongst young people, to relieve financial hardship by the provision of welfare rights, employment and money management advice and provide support to young people to progress into education, employment and training".

The direct benefits which flow from this purpose include improved outcomes in relation to young people accessing, participating and completing training programmes and securing and maintaining employment. Young people remain safe and increase their self-esteem and confidence through peer support and alternative personal development interventions.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

MACS uses a bespoke outcome monitoring system 'SPIN' to analyse 20 key areas of support which fit under the five higher level areas of; economic well-being, enjoy and achieve, be healthy, stay safe and make a positive contribution. MACS also complete annual service reviews which include 1-1 feedback, group workshops and exit questionnaires with young people leaving the services. This purpose does not give rise to any harm. The beneficiaries of this purpose are vulnerable young people aged 16 to 25 who are vulnerable and at risk and living in the Belfast, Southern and South Eastern Health Trust areas of Northern Ireland. There are no private benefits to trustees.

New Developments

The Trustees recognize the challenging times facing the voluntary sector. We have seen a deepening cost of living crisis adversely affect our young people and staff, as food, housing and fuel prices have risen sharply. Despite this MACS services have continued to grow and deliver positive outcomes for young people.

In the next year MACS will focus on consolidating services and building new opportunities..

- Build on the success of Shared Tenancies and explore opportunities for expansion.
- Build on the success of the Prison Resettlement Service.
- Remodel our Integrated Housing and Floating Support Services.
- Pilot Upstream – an early intervention homeless prevention model in partnership with Llamau.
- Develop a new strategic plan for 2024-2028.
- Continue with the restructure of the organisation with a focus on the Senior Leadership Team.
- Invest in digital and mobile technologies to enhance service delivery.
- Pilot outsourcing finance support.
- Commence the development of a new communication and fundraising strategy.

Reserves Policy

MACS Supporting Young People would experience financial difficulties if its income dropped suddenly or was to run in the future at a level considerably lower than today. If the fall were of a temporary nature caused by a delay in reviewing contractual arrangements, then reserves would be needed to cover the income lost during the temporary period. In determining the level of reserves required, it is necessary to assess how long it would take to wind up MACS and the cost to run it during this period, assuming a major fall in its level of income such that it no longer remained viable to continue to operate.

Allowance would also need to be made for termination costs such as redundancy and early settlement of leases and any legal and other professional fees arising during this process.

In line with guidance issued by the Charity Commission, it would appear prudent to set aside reserves representing approximately three months' income or a figure of £400,000 (whichever is smaller) which should be adjusted each year to allow for both inflation and any major increase in running costs.

The actual unrestricted reserves at the year-end were £899,047. The Trustees will closely monitor this situation each year.

Financial review

The results for the year are set out on page 12 to the attached financial statements along with the total funds at the year end.

Structure, governance and management

The charity is a company limited by guarantee, not for profit and not having a share capital, governed by its Memorandum and Articles of Association dated 11th February 2021. It is a company incorporated under the Companies Act 2006. The company is a charity recognised by the Commissioners of Revenue and Customs (No XR13060). MACS completed registration with Northern Ireland Charity Commission on the 25th November 2014 (NIC100923).

The Charity is managed by the Senior Management Team and is under the control of the Board of Trustees. The day-to-day running of the charity is carried out by Kate Martin (Chief Executive Officer).

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms Joyce Agnew	(Resigned 13 September 2023)
Mr Conor Coughlin	(Resigned 1 September 2023)
Mr Michael Dawson	(Appointed 9 March 2023)
Mrs Ligouri Dobbin	
Mr Stephen Green	
Mr Albert Hamilton	(Appointed 3 December 2022)
Ms Laura-Lee Harbinson	
Ms Andrea McCooke	
Ms Sandra McKillop	(Appointed 5 May 2022)
Mr John Meikleham	(Appointed 3 December 2022)
Mr Gary Mills	(Appointed 3 December 2022)
Ms Aideen O'Neill	(Appointed 3 December 2022)
Ms Margaret Bryson	(Appointed 11 March 2023 and resigned 13 June 2023)
Mr Brian McCormick	(Resigned 6 March 2023)
Mr Martin Meek	(Resigned 3 December 2022)
Mr Barry Smyth	(Resigned 3 December 2022)
Ms Karen McCorry	(Appointed 5 May 2022)
Mr Andrew Tubman	(Appointed 16 November 2023)

Statement of trustees' responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

In so far as the trustees are aware;

- there is no relevant audit information of which the charity's auditors are unaware and
- the trustees have taken all reasonable steps that they ought to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditor

Harbinson Mulholland, have completed their first audit in a three year agreement 2023-2025.

The above report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees' report was approved by the Board of Trustees.



.....
Mr Stephen Green
Chair of Finance and Audit Committee
Trustee

Date: 20/12/2023

MACS Supporting Children & Young People

Northern Ireland - Charity number 100923

Annual return

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Opinion

We have audited the financial statements of MACS Supporting Children & Young People (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MACS SUPPORTING CHILDREN & YOUNG PEOPLE

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Angela Craig (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland

Chartered Accountants
Statutory Auditor

20/12/23

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