

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	(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 Karen McCorry	(Appointed 5 May 2022)
	Mr Andrew Tubman	(Appointed 16 November 2023)
Charity number	NIC100923	
Company number	NI044482	
Registered office	303 Ormeau Road Belfast BT7 3GG	
Auditor	Harbinson Mulholland Centrepont 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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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 Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland

Chartered Accountants
Statutory Auditor

20/12/23

Centrepont
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	
		843,184		736,588	
Creditors: amounts falling due within one year	13	(138,826)		(234,197)	
Net current assets			704,358		502,391
Total assets less current liabilities			1,067,805		1,264,592
Creditors: amounts falling due after more than one year	14		-		(249,559)
Net assets			1,067,805		1,015,033
Capital funds					
<u>Endowment funds</u>					
General endowment funds		-		-	
Revaluation reserve		101,349		32,232	
			101,349		32,232
Income funds					
Restricted funds	16		67,409		58,387
Unrestricted funds - general			899,047		924,414
			1,067,805		1,015,033

MACS SUPPORTING CHILDREN & YOUNG PEOPLE

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 MARCH 2023

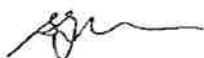
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

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 on 20/12/2023



.....
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	
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)		-	
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			799,601		700,974

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 2023 £	Unrestricted Funds 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 2023 £	Unrestricted funds 2022 £
Other income	69,994	28,462
	<u>69,994</u>	<u>28,462</u>

6 Investments

	Total Unrestricted funds 2023 £	Total Unrestricted funds 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	<u>2,834,306</u>	<u>2,909,267</u>
	<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 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)	-
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)	-
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>