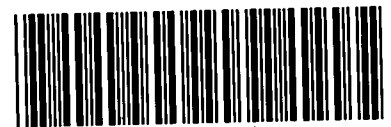


COMPANY REGISTRATION NUMBER: NI044482  
CHARITY REGISTRATION NUMBER: XR13060

**MACS Supporting Children & Young People  
Company Limited by Guarantee  
Financial Statements  
31 March 2017**

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COMPANIES HOUSE

**DNTCA LTD**

Chartered accountant & statutory auditor  
Ormeau House  
91 -97 Ormeau Road  
Belfast  
N Ireland  
BT7 1SH

COMPANIES HOUSE

11 DEC 2017

# **MACS Supporting Children & Young People**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2017**

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# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2017**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2017.

#### **Reference and administrative details**

<b>Registered charity name</b>	MACS Supporting Children & Young People
<b>Charity registration number</b>	XR13060
<b>Company registration number</b>	NI044482
<b>Principal office and registered office</b>	303 Ormeau Road Belfast BT7 3GG Northern Ireland

#### **The trustees**

Mr D Lynn	
Mr B Murphy	
Mr M Neill	
Ms S O'Connor	
Ms K Collins	
Ms M O'Halloran	
Mr H Barry	(Appointed 11 January 2017)
Ms D Wilson	(Appointed 2 February 2017)
Ms F Rollock	(Resigned 4 November 2016)
Mr S Surgenor	(Resigned 24 June 2016)

**Company secretary** Mary Ryan

**Auditor** DNTCA Ltd  
Chartered accountant & statutory auditor  
Ormeau House  
91 -97 Ormeau Road  
Belfast  
N Ireland  
BT7 1SH

**Bankers** Ulster Bank Limited  
University Road  
Belfast  
BT7 1JG

**Solicitors** O'Toole & Mac Randal  
289 Lisburn Road  
Belfast  
BT9 7EZ

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Structure, governance and management**

##### **Directors and Trustees**

The Directors of the company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

##### **Trustees**

The Trustees who served during the reporting period were:

Karen Collins (Chair)  
Samuel Surgeoner  
Grainne Mulgrew  
Harry Barry  
Mairead O'Halloran  
Debbie Wilson  
Denver Lynn  
Billy Murphy  
Fiona Rollock  
Michael Neill  
Sharon O'Connor

##### **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 24 April 2015. 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 Mary Ryan (Chief Executive Officer).

##### **Objectives and activities**

The Charitable objectives of the company are to provide a range of services for children and young people "who have not had a fair deal" aged 11-25 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 which 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 has 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 three care leavers and three young homeless and two short term assessment flats for 16-17 year old young homeless; 7 self contained flats located at Canal Street, Newry for care leavers aged 16-21 and 9 self contained flats located at English Street, Downpatrick for three care leavers and four young homeless and two short term assessment flats for 16-17 year old young homeless.

# **MACS Supporting Children & Young People**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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## **Objectives and activities *(continued)***

### **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 11-25 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. There are opportunities for young people to volunteer in the service, achieving Millennium Volunteer Awards, increasing their confidence and employability. The Wellbeing Service also provides a bespoke programme in post-primary schools across Northern Ireland, exploring mental health and wellbeing and supporting pupils to develop new coping strategies.

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

MACS Floating Support consists of three services in Belfast, Lisburn and Downpatrick. We offer voluntary, flexible, 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 currently provide support to 57 young people in Greater Belfast, 42 young people in Lisburn and 79 young people in Downpatrick and the surrounding areas at any one time. Floating support also provides mental health support to 40 young people annually across the Down and Lisburn area.

### **"Led By You" (Established 2016)**

Led By You was established in 2016 following the conclusion of MACS Participate Now project which ran from 2012 -2016. Led by You supports young people to get involved have their say and provides them with opportunities to influence how we do things at MACS. Young people can become young leaders, act as Shadow Board Representatives, participate in forums and locality based sub groups and get involved in MACS fundraising and volunteering opportunities.

## **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Achievements and performance**

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

###### **Objective**

- Provide a quality service to young people and stakeholders
- Help young people secure and maintain their own tenancies or other accommodation
- Increase the number of young people worked with
- Improve outcomes for young people in the following areas; Enjoy and Achieve, Be Healthy, Stay Safe, Positive Contribution, Economic Wellbeing

###### **Outcomes**

- MACS supported 1345 young people
- 114 young people accommodated in our Supported Housing Services
- 611 young people supported to find or maintain their accommodation in the community with Floating Support
- 57 young people were matched with Mentors
- 653 young people participated in our bespoke schools programme promoting positive wellbeing
- 97% of young people and stakeholders surveyed indicated that they received a good or excellent
- 81% of young people found accommodation
- 91% of young people maintained their own tenancies
- 91% of young people improved their mental health
- 87% of young people improved their social networks
- 87% of young people accessed the correct benefits
- 81% of young people better managed their self harm and suicidal ideation

##### **AIM TWO: Led By You**

###### **Objectives**

- Increase participation of young people at MACS

###### **Outcomes**

- Developed a new Led By You Participation Strategy 2016-2019
- Produced participation blogs written by Young Leaders
- Young People's Shadow Board met fortnightly and made presentations to the Board of Trustees
- Young people produced MACS Annual Report 2015-2016
- Reviews of all services and young people's recommendations have been completed
- Supported Wellbeing in the delivery of a bespoke school programme focusing on improved wellbeing
- Completed research with 40 young people leaving care on their experiences of living in children's homes
- Developed and implemented a Leadership and Participation Training Programme for young leaders
- Developed an online feedback tool for young people exiting MACS Services
- Developed an annual fundraising plan
- Extended Participation Team Leader role till March 2018

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **AIM THREE: Strength, Excellence & Vision**

##### **Objectives**

- Maintain and achieve quality standards and accreditations
- Consolidate governance and strategic relevance
- Support and develop staff
- Ensure effective communication and administrative systems
- Increase volunteering opportunities in MACS
- Support sustainability through a clear and comprehensive finance and fundraising strategy

##### **Outcomes**

- Maintained Investors In People Silver Award
- Maintained Investing In Volunteers Award
- Employers for Childcare 'Family Friendly Employer of the Year' winner in the charity sector second year running
- Shortlisted for Lisburn Lord Mayor Team Spirit Award
- Downpatrick Housing won NI Best Housing Scheme (Clanmil Housing Association)
- Downpatrick Housing nominated via Clanmil for a Royal Institute of Chartered Surveyors award
- Supporting People QAF standards met
- RQIA approved Housing Services
- Shortlisted for Irish News Awards, 'Workplace Wellbeing'
- Maintained registration with the Northern Ireland Charities Commission
- Board of Directors Governance Training completed
- New Board of Directors recruited
- Implemented year 3 of the Health and Wellbeing Strategy 2014-2017
- Recruited and trained 37 new volunteers
- Imbedded online ESS system to enable managers and employees to manage holiday, sickness, absence, training and supervision
- SAGE accounts has been upgraded and tailored to meet the specific reporting needs of MACS
- Commenced paperless pilot
- Income secured to maintain core services

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Achievements and performance *(continued)***

##### **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 case work 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 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 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.

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# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### ***Achievements and performance (continued)***

#### **OVERVIEW OF ACHIEVEMENTS 2016-2017**

##### **Supported Housing (Move In to Move On)**

MACS supported housing has had a year of development and consolidation, supporting 114 young people across 3 Trust areas. In addition to our Belfast Service (18 Flats) 40 young people supported, Newry Service (7 Flats) 18 young people supported and Downpatrick Service (8 Flats) 26 young people supported we launched a new Housing Service in Lisburn with (9 Flats) 26 young people supported, in June 16. This new Service was commissioned in partnership with the South Eastern Trust, Supporting People and Radius Housing Association.

Downpatrick Supported Housing has been nominated via Clanmil Housing Association for a Royal Institute of Chartered Surveyors (RICS) award and Councillors Walker and Andrews selected Downpatrick Supported Housing as their charity to support in a local cycle event which raised money for our young people to access driving lessons

There was a grand opening of the new 'Living Room' space in June with afternoon tea and range of invited guests, staff and young people. This was an idea inspired by Social Pedagogy which freed up the existing office space for a more purposeful and comfortable space for young people. The young people's area is being considered as the 'living room' with a focus on a space for communal meals and shared interactions in a more 'homely' setting.

The Downpatrick service has also been working on a 'Gardening Project' throughout 2016 -2017. The young people have developed their own ideas and drawn up plans for how they want to develop the outdoor space at English Street. The space which has now been completed includes vegetable beds, decking area, gym equipment, picnic table and seating area. Building on the concept of home this is another shared space where staff and young people can spend valuable time together.

The Downpatrick team has seen an increase in the use of the Assessment flats for 16 -17 year olds with 5 young people accessing the two flats in the month of August alone. They have established strong interagency working and developed new networks regarding drug addiction support. Throughout the year the service has provided a range of activities and learning experiences for our young people, these have included programmes on confidence, self esteem, decision making and health, and trips to Tayto in Dundalk, Funderland and Go Karting. Weekly Sunday Lunches along with seasonal activities for Christmas and Halloween also continue to be enjoyed.

Belfast Supported Housing has continued to thrive this year with the conclusion of the staffing model consultation and pilot of a team Leader and fifth Support Worker role. This has resulted in an increase in young people engaging at all levels. The addition of core staff throughout the weekend and night staff changing shift hours has seen an improvement in staff / young people relationships, allowing for improved support planning in relation to not only crisis management, but overarching goals around move on and mental health support. As a team, staff are reporting a higher level of purpose and meaningful support with young people.

The University Street building has also had a revamp, with extensive work being concluded in the Dee Lounge (group room), the halls and landing and outside space. The Dee Room has been decorated in partnership with young people who have created a homely space where they can share meals and spend time together completing activities. A store room has been transformed into a boxing room and gym to assist young people develop their physical and mental health and a group of young people have led the way in transforming the front of the building with new plants.

Belfast Housing has developed a positive working relationship with the Bytes project this year and young

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# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Achievements and performance *(continued)***

people have benefitted from participating in training and employment opportunities. The Bytes staff are now a familiar face in housing and they provide a drop in service to support our young people to access bespoke courses to meet their individual needs. Another new working relationship is that with Carillion which has provided young people with work experience opportunities, leading to one young person securing employment.

Belfast Housing also led a fundraising event called 'the Northern Ireland Legends Tournament' where current and ex professional football players completed a tournament in order to raise funds for MACS. The team have also developed their expertise this year in order to support and advocate for young asylum seekers / refugees living with us in order to ensure the best outcomes.

Belfast continued to work in partnership with the NIHE and Belfast Trust to support 16 and 17 year old homeless young people who required temporary accommodation in order to enable the completion of a UNOCINI. This has been a positive development and has enabled excellent working relationships between the NIHE's new Housing Solutions Team and MACS staff enabling improved outcomes for young people. Although this pilot has now concluded the service still has an option to support these young people if a vacancy exists.

Group activities this year have included Transformation Self Portrait therapy, Go-Karting, a Spa Day, Sunday lunches, cinema nights, Takeaway Tuesday House meetings, Cooking Around the World classes, Canoeing, Hill-walking, and an art programme exploring superheroes and demons which was showcased at an event for Care Day in Feb 17.

The Newry Team completed and evaluated their Social Pedagogy Pilot which began in October 2015. The team identified key changes to practice as a result of the Pilot. These included; a greater awareness of the impact of the common third - when workers and young people engage in a task that is new, challenging or just different for both of them; in this role the worker is not the expert. An increased ability to 'stick with' and sustain support (and therefore accommodation) to young people who are presenting behaviours that are very distressed, aggressive or threatening. Relating to the Diamond Model, workers have been better able to consider what young people are communicating through their behaviour, and responding to the emotion that the behaviour may be conveying rather than the behaviour itself resulting in a more in tuned understanding of the young people who live in Newry.

Within bounded practice (based on the 3 'P's), workers have greater freedom to develop relationships based on strong interpersonal connections and a confidence in 'use of self'; personal skills, knowledge, interests, hobbies, aspirations, connections, community. In agreeing their next steps, the Team acknowledged their commitment to continuing to grow and develop Social Pedagogy in Newry Housing and agreed how they could support the development of it in other Housing Locations in 17/18.

As part of the Social Pedagogy process the young people transformed the Newry Outdoor area. They designed, created and literally built an amazing space which includes their own hand made flower boxes, benches, and garden shed. This new space was launched in October 16 to an audience of key stakeholders from the Health Board, Southern Health Trust, Supporting People and local partners. The young people were involved in preparing for the event and a young person presented her experience of the process to the audience on the day.

Newry Housing also hosted two groups of International Visitors from Haiti and Montenegro in partnership with VOYPIC. The participants were engaged in visiting supported accommodation to explore and better understand the service provision for care experienced young people in Northern Ireland.

The Newry team have continued to expand and strengthen their professional relationships

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# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Achievements and performance *(continued)***

through joint working with the Probation Board Northern Ireland, Youth Justice Agency, Social Services, Scaffold Service (Therapeutic Service), Mental Health Services and the Give and Take Programme. The Magnet Centre are now also facilitating a monthly one stop shop in the building providing sexual and mental health advice.

Newry has also run successful group programmes which in addition to the outdoor space have included attending a Trust funded 10 week yoga for trauma programme, hiking up the Mourne, trips to the gym, a trip to Carlingford, graffiti art work, Halloween and Christmas events and weekly Ketchup Nights (House meetings).

Lisburn Housing opened on Longstone Street in July 17. The beautifully designed new building can accommodate eight young care leavers and homeless young people for up to two years and has two emergency assessment flats for homeless 16 and 17 year olds. The building reached full capacity within a matter of weeks of opening and the demand for the service continues to be high.

The service was officially opened in November by Paul Girvin MLA and Lisburn City Lord Mayor and the event was well attended by our key Stakeholders in the South Eastern Health Trust, NIHE Supporting People, and Fold Housing Association. The team have continued to develop new professional networks and have built strong relationships with key Trust representatives, local NIHE teams, SET Connects Therapeutic Team and Castlereagh Safe and Well Project.

The young people are enjoying a varied group programme including pizza making, Sunday dinners, Fitness Fridays, cake baking and trips to We Are Vertigo. They are also starting to design and develop the outdoor space which they hope to complete by summer 17.

All MACS Housing Services have completed successful unannounced RQIA inspections.

Our Belfast Housing Service had no recommendations for improvement and our other 3 Housing services had only minor suggestions for improvements.

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Achievements and performance *(continued)***

##### **Wellbeing Service (Dare to Dream)**

The Wellbeing Service secured a five year grant from the Big Lottery of £600,000 which will support two new Wellbeing Workers, a Volunteer Coordinator and project costs. This will enable an additional 95 young people to be supported each year. The Volunteer Coordinator was appointed in October and a new Volunteer Action plan has been developed which focuses on increasing the number of volunteers working with MACS and widening the range of roles and activities available. A Big Lottery steering group of young people and volunteers has also been established to help shape the service delivery of the project over the next five years and they are full of ideas and keen to create opportunities for young people to volunteer.

The Mentoring and Befriending Approved Provider reaccreditation was achieved and demonstrates the services commitment to providing high quality support to our young people and mentors. The service also maintained their Investors In Volunteers award, are developing their Public Health Agency Clear Standards evidence, and are awaiting the outcome of their Investing In Children application.

The service also had two celebrity visits this year from Gary Lightbody lead singer of Snow Patrol and Jake O'Kane (comedian). These visits were facilitated by Children In Need and Comic Relief and the young people enjoyed meeting the celebrities and sharing their experiences of the Wellbeing Service. The Jake O'Kane visit was recorded for Radio Ulster and one of the young people spoke so eloquently in the interview she was asked to speak at the World Social Work conference by the RQIA Director of Mental Health, Learning Disability and Social Work.

The Wellbeing Schools programme has also gone from strength to strength this year with an increase in numbers from 171 to 653. The number of schools supported has also increased and we are providing the programme now in Strathern College, Rathmore Grammar, Coleraine Grammar and Down High School. The feedback from schools has been exceptionally positive and the programme is now exploring options to provide one to one support for students in addition to the group workshops. The group programme focuses on building resilience and positive coping skills and enables the students to explore a number of issues relating to their mental health. The team have also produced a self help resource booklet.

The Wellbeing Service have recruited and trained 38 volunteers and matched 57 young people with a one to one mentor. Group activities have included a ten week Bee Confident group in Lisburn, a LGBT Week celebration, Interview Panel Member training, The Dawn Walk, Beat the Street event, Enneagram training, Pantomime trip, Self-care Group Up-cycling and Art Work project for Care Day, Children's Oscars and Friday Football. Seventy young people also benefitted from receiving a 'Beating the January Blues Hamper'. The young people have also participated in consultations with the PHA regarding the new Protect Life Strategy, and with the Department of Communities regarding the new Children and Young People's Strategy.

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Achievements and performance *(continued)***

##### **Floating Support (Building Futures Together)**

The Floating Support Service has supported 156 young people in Belfast, 161 young people in Downpatrick and 121 young people in Lisburn. The service has had a very successful year in relation to delivering positive outcomes to enable young people to secure and maintain their accommodation. All teams have maintained a high demand for support, with Belfast and Lisburn working hard to manage large waiting lists. This has been achieved by completing short pieces of work with young people on the waiting list and regular phone support.

The teams have completed a number of training activities in preparation for the upcoming Welfare Reform changes and how this will affect our young people over the next few years. As part of this future planning a shared housing model is being piloted working in partnership with the NIHE Housing Solutions team. A shared housing handbook, training materials and matching criteria are currently being developed and it is hoped that these will be fully operational in the next year.

Floating Support continues to work closely with all MACS housing services in order to enable a positive transition for our young people to move from supported accommodation into their tenancies in the community. This year the integrated teams have strengthened their knowledge on the needs of young people moving on from supported accommodation and the Belfast Team continues to work in partnership with Belfast Housing. Professional networks have also been developed with other housing providers such as the Simon Community, Youth Justice Agency and Flax Foyer and we continue to strengthen move on tenancy support for young people.

Belfast Floating Support continues to play a key role in the Belfast FS Forum of providers and the team continues to work effectively the Housing Solutions Team. It is planned that they will be based in the NIHE Housing Solutions Hub one day per week and that this will be expanded across all Floating teams as NIHE Housing Solutions becomes Regional. Other networks and professional relationships have been strengthened with the Colin Suicide Task Force, Hydebank Young Offenders Centre, Surestart, Lisburn Family Nurse Practice, Housing Rights, Children's Law Centre, YMCA, Ward 15 and 25 Downshire Hospital, South Eastern Family Intervention Team, Citizens Advice Bureau, Advice NI and Youth Action.

Group activities this year have included group movie nights, Parenting groups, quad biking, Safe Choices training, mini golf, YMCA Targeted Life training, young women's group programme, Halloween and Christmas events, Bowling, Go-Karting, Pizza and planning, trips to the Aquarium and Life Skill groups. Floating Support Belfast also led MACS involvement in Culture Night where a group of young people produced a performance piece handing out keys to illustrate the issue of youth homelessness. The Floating Support young people also participated in a Queen University Research project on Pathways To Homelessness. Floating Support also continues to access grants for our young people and this year has secured over £12,000 this year.

Young people in all MACS services also participated in our Annual Oscars event recognising young people's achievements and the Annual Organisational Day Out.

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Achievements and performance *(continued)***

##### **Led By You**

Participate Now changed its name to 'Led By You' to reflect developments in the service following the end of Big Lottery funding in 2016. A new Led By You Strategy was developed in partnership with young people with a strong focus on the development of young leaders in MACS. This was launched by two young leaders in the Newry Outdoor Space event in October,

Participation leads were identified in all MACS teams and this has enhanced the promotion of participation across the organisation. Promotion of participation has also been enhanced with the production of the Led By You blog written by the young leaders and shared across the organisation and on Social Media.

The young leaders assisted Led By You to complete peer lead service reviews across all teams in MACS and a report on the young people's feedback and recommendations has been produced. Led By You also developed an online feedback tool for young people exiting MACS services and this is now being used across the organisation as another method for improving our service delivery.

Led By You developed a Leadership and Participation training programme for young people which focused on personal development using the Enneagram, leadership styles, strengths and skills and facilitation and group work skills. An outcomes toolkit has been developed and young leaders now complete a goal pack every three months. They have also identified the key roles of Peer Trainer, Peer Advocate and Participation Auditor which are currently being developed.

Several of the young leaders also sit on the MACS Shadow Board a group of five young people who make regular presentations on the views of young people to the MACS Board of Directors and also this year edited and designed the MACS Annual Report completing over fifty eight interviews with young people, staff and volunteers. The final report has now been launched and is outstandingly vibrant and unique.

Led By You also conducted a research project with forty young people who have left care to compile their feedback regarding their experiences of living in a children's home. This research is now being used to help develop MACS new development of a Therapeutic Community for Looked After Children.

A wide range of group activities also took place throughout the year with Led By You leading the Young people's Organisational day out in Delamont with a Circus theme and a large attendance from all teams. They also participated in Belfast Pride and had a stand in the Pride Village where they promoted MACS with their own banners and posters. Young Leaders have made presentations at Housing, Wellbeing and Floating Support Services days and team meetings and participated in the Culture day event. They attended the Belfast Lord Mayors lunch and have delivered a six week programme on creative writing, debating, movie criticism, and art. Two young leaders also completed placements within MACS as part of their ongoing studies.

Led By You has a fundraising strategy in place and is working hard to secure core funding to continue its work.

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Achievements and performance *(continued)***

##### **Corporate Services**

As of 31 March 2017, we had 90,873 visitors to our website (17,592 of which were unique - the rest were returning visitors). We gained 1,654 followers on Facebook and 1,400 on Twitter.

Our Facebook page had a reach of 240,957 people. 20,582 people directly engaged with the page through liking, commenting or sharing. The most popular Facebook post, seen by almost 7,000 people, was a post about young person Kathy moving into her new flat: [https:](#)

MACS Tweets were seen by over 178,979 people and 4,803 directly engaged with us on twitter (through retweets, reply or likes). The most seen tweet was that about the MACS football tournament [https:](#)

We have successfully implemented our new administration systems and overhauled our central server to enable remote access. Document templates have been standardised, procedural handbooks for all project workers developed; all staff are now using online calendars. Our staff portal (intranet) is currently being reviewed and updated with more efficient filter settings. PAMS Human Resource system has become core to our Corporate Services function, the staff portal has been updated and maintained to in order to centralise organisational information. This year we have employed a Training Administrator who is managing the recording of training records and supervision forms onto the system.

A three year Learning and Development Strategy 2017-2020 has been developed following a review from People Management Solutions and a Leadership Action Plan has also been developed to empower staff to make decisions, promote innovative practice and identify motivators for staff. A review of MACS Human Resources systems was also completed by Head Together and an action plan has been developed to implement the recommendations.

The HR team were also invited by Legal Island to make a presentation to a group of HR professionals on how we have achieved such success in the Employers for Childcare Family Friendly awards. The Family Friendly award was won for the second year running and presented in a ceremony in the Galgorm Hotel in Ballymena in March.

All our recruitment processes have been reviewed annually and improved to introduce a values based approach. The website has also been updated and the recruitment pages now clearly demonstrate MACS as an employer of choice with the new addition of a staff film outlining the reasons why it is good to work for MACS. During this year we had 383 applications for employment.

Our Annual Staff Awards took place in Downpatrick Cricket Club this year with each team nominating a colleague for recognition and personal messages to all staff recorded on cupcakes.

We carried out a flexible working survey with all staff in May 2016- the aim was to measure the impact of formal flexible working on our staff teams. We surveyed those who worked a formal flexible working pattern and those who did not. We wanted to ensure full representation from all staff. The results showed that 65% of those surveyed felt flexible working had an overall positive impact on their team. 65% of staff also felt their team was more productive because of the introduction of flexible working. 82% of staff availing of flexible working indicated that their team members were very supportive of their changes in working patterns. 80% of staff surveyed specified that their manager actively promoted flexible working within the team. 76% staff who did not avail of formal flexible working responded that they didn't need it as the all-round flexibility provided by MACS was sufficient enough.

# **MACS Supporting Children & Young People**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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## **Achievements and performance *(continued)***

### **Fundraising**

Community Fundraising ended in October this year as it proved impossible to sustain a fundraiser salary from the income generated. There were however a number of community fundraising activities prior to this such as pub quizzes, a Grease Cinema Night, Belfast Marathon, and the MACS Soccer Sixes event.

The MACS Singers continues to thrive with a new Choir Master and they have developed into a core group of committed volunteers keen to use their talent to raise funds and awareness for the work that MACS does. We have also continued to let our property in Ballycastle as a holiday home for short term rentals and it boasts the Northern Irish Tourism Board Certificate.



# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Achievements and performance *(continued)***

##### **NEW DEVELOPMENTS**

The Trustees are delighted to see so much consolidation and recognized excellence throughout MACS services. This year in particular MACS has been shortlisted and won a range of awards including:

- Employers for Childcare 'Family Friendly Employer of the Year' winner in the charity sector for the second year running
- Shortlisted for Irish News 'Workplace Wellbeing' award
- Shortlisted for Lisburn Lord Mayor Team Spirit Award
- Downpatrick Housing won NI Best Housing Scheme (Clanmil Housing Association)
- Downpatrick Housing nominated via Clanmil Housing Association for Royal Institute of Chartered Surveyors award
- Awaiting outcome of Investing In Children Award

The Board of Directors also completed Governance Training and have developed an Action Plan for implementation in 2017-2018. This will include areas such as reviewing the Articles of Association, completing a Board of Directors skills audit, and reviewing the strategic plan in order to complete scenario planning.

Given the current uncertain political climate and preparing for the inevitable changes that are going to affect the sector over the coming years we have focused efforts on the strategic relevance of MACS this year. We have participated actively in the Save Supporting People campaign which resulted in the ring fencing of the budget for 17-18 following a protest in Stormont in May and sustained social media response by a number of providers. We led the Housing element of the 'Access All Areas' research paper by Barnardos which will be launched this year and used to develop the Department for Communities new Leaving Care Strategy. In June MACS C.E.O. participated in a Homeless Summit in Stormont organized by the Simon Community and presented key issues affecting homeless young people to a range of MLA's, Commissioners and Community Leaders.

We have participated in a number of Collaboration and Mergers seminars, conferences and workshops and have established links with other strategic partners in relation to joint working, sharing of expertise, resources and training. We are active in the development of the proposed new central point of referral for NIHE applicants and have built strong working relationships with the NIHE's new Housing Solutions teams.

We have made responses to the Programme for Government, the NIHE Homeless Strategy, the Children and Young Person Strategy and the Protect Life Strategy.

We are active in the Regional Homeless Forum and the Youth Policy Forum facilitated by Council for the Homeless NI and have raised key issues such as the use of psychoactive substances, welfare reform and mental health support for our young people to representatives in the Health Board, Trusts and Public Health Agency. We have also been active participants in the Department for Communities events on cross departmental working regarding the Homelessness Strategy and in the Together Building a United Community TBUC engagement forums.

We have participated in the Social Innovation Programme to develop the concept of a MACS Therapeutic Community for Children funded through the Building Change Trust. A group of MACS young people and staff from a range of teams have developed the concept with the assistance of the Social Innovation team and the IDEO model over recent months. We have spoken to professionals in the field, met with key stakeholders, Architects and conducted research with young people. We are currently awaiting the outcome of a Building Change Trust Seed Fund application to take the concept to the next stage.

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# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Achievements and performance *(continued)***

We are also planning our first MACS Conference in October 17 where we will launch the idea of buying innovative interventions for young people collectively between a number of organisations. We will have experts from the field of Social Pedagogy, Youth at Risk, and other proven models providing experiential workshops and we will have a marketplace of youth organisations sharing their work.

We currently have two proposals under consideration with the NIHE's Supporting People programme to expand our Floating Support Services in Lisburn and Belfast. The need for additional capacity in floating support has been clearly evidenced and with an increase in the number of young people requiring an immediate crisis response and the number of young people on our waiting list. We are optimistic that these additional workers will be secured this year as the expansion of Floating Support Services is a strategic priority in the Department of Social Developments review of Supporting People Services. We have also identified a need for Floating Support Services in the Newry area and will be exploring the possibilities of delivery this service in 2017-2018.

We will be participating in the procurement process to renew our PHA Protect Life contracts and will continue to source core funding to develop Participation in the organisation.

We will continue to pilot Social Pedagogy as an approach to practice across our Housing services with this commencing in Belfast in September.

#### **Financial review**

##### **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 also 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 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 £765,954 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 Pages 22 - 36 to the attached financial statements along with the total funds at the year end.

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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#### **Trustees' responsibilities statement**

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

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

A resolution to reappoint DNTCA Ltd as auditors will be proposed at the forthcoming Annual General Meeting.

# **MACS Supporting Children & Young People**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2017**

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The trustees' annual report and the strategic report were approved on X 22/6/17 and signed on behalf of the board of trustees by:

  
Mary Ryan  
Chief Executive Officer

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of MACS Supporting Children & Young People**

**Year ended 31 March 2017**

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We have audited the financial statements of MACS Supporting Children & Young People for the year ended 31 March 2017 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charity's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of trustees and auditor**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
  - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
  - have been prepared in accordance with the requirements of the Companies Act 2006.
-

# **MACS Supporting Children & Young People**

**Company Limited by Guarantee**

## **Independent Auditor's Report to the Members of MACS Supporting Children & Young People** *(continued)*

**Year ended 31 March 2017**

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### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which we are required to report by exception**

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

  
.....  
**Mr Mike Nangle (Senior Statutory Auditor)**

**For and on behalf of  
DNTCA Ltd  
Chartered accountant & statutory auditor  
Ormeau House  
91 -97 Ormeau Road  
Belfast  
N Ireland  
BT7 1SH**

Date: 22/6/17

# MACS Supporting Children & Young People

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

31 March 2017

		Unrestricted funds £	2017 Restricted funds £	Total funds £	2016 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	126,206	2,185,537	2,311,743	2,028,833
Charitable activities	6	123,954	–	123,954	94,952
Other trading activities	7	23,802	–	23,802	11,882
<b>Total income</b>		<u>273,962</u>	<u>2,185,537</u>	<u>2,459,499</u>	<u>2,135,667</u>
<b>Expenditure</b>					
Expenditure on charitable activities		127,972	2,027,146	2,155,118	1,913,772
Other expenditure	9	55,484	136,183	191,667	136,599
<b>Total expenditure</b>		<u>183,456</u>	<u>2,163,329</u>	<u>2,346,785</u>	<u>2,050,371</u>
Net gains on investments	10	(20,000)	–	(20,000)	–
<b>Net income</b>		<u>110,506</u>	<u>22,208</u>	<u>132,714</u>	<u>85,296</u>
Transfers between funds		1,021	(1,021)	–	–
<b>Net movement in funds</b>		<u>111,527</u>	<u>21,187</u>	<u>132,714</u>	<u>85,296</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		597,774	35,466	633,240	547,944
<b>Total funds carried forward</b>		<u>709,301</u>	<u>56,653</u>	<u>765,954</u>	<u>633,240</u>

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

The notes on pages 24 to 35 form part of these financial statements.

# MACS Supporting Children & Young People

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2017

		2017 £	2016 £
<b>Fixed assets</b>			
Tangible fixed assets	15	252,563	269,719
Investments	16	100,000	80,000
		<u>352,563</u>	<u>349,719</u>
<b>Current assets</b>			
Debtors	17	78,549	28,207
Cash at bank and in hand		565,772	452,502
		<u>644,321</u>	<u>480,709</u>
<b>Creditors: amounts falling due within one year</b>	18	230,930	197,187
<b>Net current assets</b>		<u>413,391</u>	<u>283,522</u>
<b>Total assets less current liabilities</b>		<u>765,954</u>	<u>633,241</u>
<b>Net assets</b>		<u>765,954</u>	<u>633,241</u>
<b>Funds of the charity</b>			
Restricted funds		56,653	35,466
Unrestricted funds		709,301	597,775
<b>Total charity funds</b>	22	<u>765,954</u>	<u>633,241</u>

These financial statements were approved by the board of trustees and authorised for issue on 22/6/17 and are signed on behalf of the board by:

  
Mr B Murphy  
Trustee

The notes on pages 24 to 35 form part of these financial statements.



# MACS Supporting Children & Young People

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2017

	2017 £	2016 £
<b>Cash flows from operating activities</b>		
Net income	132,714	85,296
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	23,172	18,526
Government grant income	(53,134)	(13,134)
Net gains on investments	(20,000)	–
Accrued expenses	9,034	10,550
<i>Changes in:</i>		
Trade and other debtors	(2,642)	(7,459)
Trade and other creditors	30,143	33,000
Cash generated from operations	119,287	126,779
Net cash from operating activities	119,287	126,779
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(6,016)	(14,995)
Net cash used in investing activities	(6,016)	(14,995)
<b>Net increase in cash and cash equivalents</b>	113,271	111,784
<b>Cash and cash equivalents at beginning of year</b>	452,501	340,717
<b>Cash and cash equivalents at end of year</b>	565,772	452,501

The notes on pages 24 to 35 form part of these financial statements.

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2017**

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#### **1. General information**

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 303 Ormeau Road, Belfast, BT7 3GG, Northern Ireland.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future, which can involve a higher degree of judgement or complexity. The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities are as follows:

- Valuation of investment property:

The charity revalues its investment property annually based on advice from independent expert valuers.

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2017**

---

#### **3. Accounting policies *(continued)***

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2017**

---

#### **3. Accounting policies** *(continued)*

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 33% straight line
Equipment	- 33% straight line

##### **Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2017**

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#### **3. Accounting policies** *(continued)*

##### **Investment property**

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

# **MACS Supporting Children & Young People**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2017**

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#### **3. Accounting policies** *(continued)*

##### **Financial instruments** *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# MACS Supporting Children & Young People

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

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#### 4. Limited by guarantee

MACS Supporting Young People (formerly Mulholland Aftercare Services) is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
<b>Donations</b>			
Children in Need	–	48,827	48,827
NIHE - Supporting People SLA	–	1,446,369	1,446,369
NIHE - Supporting People Other	–	61,609	61,609
Public Health Agency (previously Wellnet)	111,022	–	111,022
Comic Relief	–	11,000	11,000
Lloyds TSB Trust	–	–	–
Big Lottery	–	32,003	32,003
Buttle Trust	3,498	–	3,498
Southern Trust	–	126,887	126,887
South Eastern Trust	–	194,373	194,373
Glasspool	6,550	–	6,550
Martin in the Field	2,636	–	2,636
EMA	–	–	–
Belfast Trust	–	254,469	254,469
Ulster Garden Villages	–	10,000	10,000
Victoria Homes	2,500	–	2,500
	<u>126,206</u>	<u>2,185,537</u>	<u>2,311,743</u>

# MACS Supporting Children & Young People

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>Donations</b>			
Children in Need	–	39,770	39,770
NIHE - Supporting People SLA	–	1,248,976	1,248,976
NIHE - Supporting People Other	–	44,358	44,358
Public Health Agency (previously Wellnet)	124,066	–	124,066
Comic Relief	–	24,000	24,000
Lloyds TSB Trust	–	2,403	2,403
Big Lottery	–	89,899	89,899
Buttle Trust	–	–	–
Southern Trust	–	86,892	86,892
South Eastern Trust	–	105,323	105,323
Glasspool	–	–	–
Martin in the Field	–	–	–
EMA	–	(250)	(250)
Belfast Trust	–	253,396	253,396
Ulster Garden Villages	–	10,000	10,000
Victoria Homes	–	–	–
	<u>124,066</u>	<u>1,904,767</u>	<u>2,028,833</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Rental Income	89,605	89,605	79,132	79,132
Macs fundraising activities	34,349	34,349	15,820	15,820
	<u>123,954</u>	<u>123,954</u>	<u>94,952</u>	<u>94,952</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Other income	23,802	23,802	11,882	11,882



# MACS Supporting Children & Young People

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Wages and salaries	99,976	1,558,390	1,658,366	1,487,306
Other pension costs	(1,879)	55,208	53,329	47,100
Establishment costs	5,903	207,017	212,920	160,009
Staff motor and travelling expenses	7,312	50,853	58,165	55,517
Auditors Remuneration	511	4,469	4,980	6,670
Legal and professional fees	–	4,933	4,933	11,157
Cost of trustees meetings and training	–	1,524	1,524	1,576
Communications and IT	1,560	16,312	17,872	27,279
Other office expenses	7,819	71,004	78,823	57,228
Governance costs - depreciation	–	23,172	23,172	18,526
Staff training	6,770	29,737	36,507	37,461
Memberships and subscriptions	–	3,190	3,190	2,402
Interest payable and similar charges	–	1,337	1,337	1,541
	<u>127,972</u>	<u>2,027,146</u>	<u>2,155,118</u>	<u>1,913,772</u>

#### 9. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Activity and residential costs	<u>55,484</u>	<u>136,183</u>	<u>191,667</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Activity and residential costs	<u>23,789</u>	<u>112,810</u>	<u>136,599</u>

#### 10. Net gains on investments

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Gains/(losses) on investment property	<u>20,000</u>	<u>20,000</u>	<u>–</u>	<u>–</u>

# MACS Supporting Children & Young People

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

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#### 11. Net income

Net income is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	<u>23,172</u>	<u>18,526</u>

#### 12. Auditors remuneration

	2017	2016
	£	£
Fees payable for the audit of the financial statements	<u>4,980</u>	<u>6,670</u>

#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	1,658,366	1,487,306
Employer contributions to pension plans	<u>53,329</u>	<u>47,100</u>
	<u>1,711,695</u>	<u>1,534,406</u>

The average head count of employees during the year was 72 (2016: 61).

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# MACS Supporting Children & Young People

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2016	233,651	35,909	33,107	302,667
Additions	–	1,060	4,956	6,016
<b>At 31 March 2017</b>	<u>233,651</u>	<u>36,969</u>	<u>38,063</u>	<u>308,683</u>
<b>Depreciation</b>				
At 1 April 2016	–	20,244	12,704	32,948
Charge for the year	–	11,999	11,173	23,172
<b>At 31 March 2017</b>	<u>–</u>	<u>32,243</u>	<u>23,877</u>	<u>56,120</u>
<b>Carrying amount</b>				
<b>At 31 March 2017</b>	<u>233,651</u>	<u>4,726</u>	<u>14,186</u>	<u>252,563</u>
At 31 March 2016	<u>233,651</u>	<u>15,665</u>	<u>20,403</u>	<u>269,719</u>

#### 16. Investments

	Investment properties £
<b>Cost or valuation</b>	
At 1 April 2016	80,000
Fair value movements	20,000
<b>At 31 March 2017</b>	<u>100,000</u>
<b>Impairment</b>	
<b>At 1 April 2016 and 31 March 2017</b>	
<b>Carrying amount</b>	
<b>At 31 March 2017</b>	<u>100,000</u>
At 31 March 2016	<u>80,000</u>

All investments shown above are held at valuation.

#### Investment properties

The effective date of the valuation of the Ballycastle property was 05 June 2017. Valuation takes place on a yearly basis and is carried out by an independent valuer holding a recognised and relevant qualification and having recent experience in similar investment properties. The main assumption applied in determining the fair value of the property is knowledge of the property and the area in which it is situated.

# MACS Supporting Children & Young People

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

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#### 17. Debtors

	2017	2016
	£	£
Trade debtors	10,540	–
Prepayments and accrued income	68,009	28,207
	<u>78,549</u>	<u>28,207</u>

#### 18. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	77,689	49,003
Accruals and deferred income	122,202	118,602
Social security and other taxes	31,275	29,582
Other creditors	(236)	–
	<u>230,930</u>	<u>197,187</u>

#### 19. Deferred income

	2017	2016
	£	£
Amount deferred in year	–	53,134

#### 20. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £53,329 (2016: £47,100).

#### 21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2017	2016
	£	£
Recognised in creditors:		
Deferred government grants due within one year	–	53,134

# MACS Supporting Children & Young People

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

#### 22. Analysis of charitable funds

##### Restricted Funds

	At 1 April 2016 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2017 £
Children in Need	6,386	48,827	(51,604)	–	3,609
Ulster Garden Villages	–	10,000	(10,000)	–	–
DEL	2,403	–	–	(2,403)	–
EMA	(1,382)	–	–	1,382	–
Belfast Trust	–	254,469	(254,469)	–	–
Southern Trust	–	126,887	(86,887)	–	40,000
South Eastern Trust	–	194,373	(189,950)	–	4,423
Supporting People SLA	1	1,446,369	(1,437,751)	–	8,619
Supporting People					
Other	9,883	61,609	(71,492)	–	–
Comic Relief	18,174	11,000	(29,174)	–	–
Big Lottery	1	32,003	(32,002)	–	2
<b>Total Restricted Funds</b>	<b>35,466</b>	<b>2,185,537</b>	<b>(2,163,329)</b>	<b>(1,021)</b>	<b>56,653</b>

##### Unrestricted Funds

	At 1 April 2016 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2017 £
Rental Income	159,519	89,605	9,781	–	258,905
PHA (previously Wellnet)	–	111,022	(111,022)	–	–
Other Income	20,891	38,985	(33,940)	–	25,936
General	417,365	34,349	(28,275)	1,021	424,460
<b>Total Unrestricted Funds</b>	<b>597,775</b>	<b>273,961</b>	<b>(163,456)</b>	<b>1,021</b>	<b>709,301</b>