

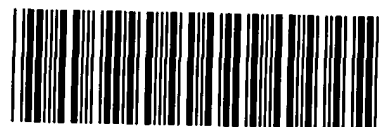
COMPANY REGISTRATION NUMBER: NI044482
CHARITY REGISTRATION NUMBER: XR13060

MACS Supporting Children & Young People
Company Limited by Guarantee
Financial Statements
31 March 2018

DNTCA LTD

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

TUESDAY



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MACS Supporting Children & Young People

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2018

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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 2018

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 2018.

Reference and administrative details

Registered charity name MACS Supporting Children & Young People

Charity registration number XR13060

Company registration number NI044482

Principal office and registered office 303 Ormeau Road
Belfast
BT7 3GG
Northern Ireland

The trustees

Mr D Lynn
Mr B Murphy
Mr H Barry
Mr M Neill
Ms S O'Connor
Ms D Wilson
Mr B Smyth (Appointed 14 July 2017)
Mr H Long (Appointed 25 September 2017)
Ms K Collins (Resigned 22 June 2017)
Ms M O'Halloran (Resigned 22 February 2018)

Company secretary Mary Ryan

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

Bankers Ulster Bank Limited
University Road
Belfast
BT7 1JG

Solicitors McEvoy Sheridan
344 Ormeau Road
Belfast
BT7 2HL

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

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:

Billy Murphy (Chair)
Barry Smyth
Debbie Wilson
Denver Lynn
Harriet Anne Long
Michael Neill
Sharon O'Connor
Harry Barry - Resigned 05/06/18
Karen Collins - Resigned 22/06/17
Mairead O'Halloran - Resigned 22/02/18

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 2018

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 centred 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 2018

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 2018

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 2018

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.

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

Achievements and performance *(continued)*

OVERVIEW OF ACHIEVEMENTS 2017-2018

Supported Housing (Move In to Move On)

MACS supported housing has had an exciting year of development and consolidation, supporting 94 young people across 3 Trust areas. Developments have included reviewing models of practice, staffing structures, cross team working, interagency networking, and outcomes for young people. In our Belfast Service (18 Flats) 32 young people were supported, in the Newry Service (7 Flats) 12 young people were supported, in the Downpatrick Service (8 Flats) 21 young people supported and in our newest Housing Service in Lisburn with (9 Flats) 29 young people were supported.

Young people and staff in all our housing services have participated in the recording and production of films to explain what supported housing is and what to expect if you are a young person thinking of moving in. This has been a great team effort and the films are now available to view on our website.

Downpatrick Supported Housing hosted a garden party in August to celebrate the creation and transformation of their amazing outdoor space. Over the last year young people have developed their own ideas and drawn up plans for how they want to develop the outdoor space at English Street. The garden 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 spend valuable time together. The Outdoor space was also used to host a South Eastern area 'Keep Supporting People' roadshow in October which was attended by local MLA's and at which our young people spoke eloquently about the importance of maintaining Supporting People services.

Downpatrick housing have also secured MACS first property in the community to provide shared move on accommodation to young people leaving housing who are not quite ready to live alone in the community. This is a two-bedroom property MACS have rented from a private landlord, it is located a very short distance from our English Street service and it provides a more intensive floating support model, supported by housing staff. This new service will be evaluated over the next 12 months and if successful will be expanded across all locations.

The Downpatrick team has continued to see an increase in the use of the Assessment flats for 16 -17 year olds with many of the young people being supported to return home. It is hoped that this will be enhanced next year when Family Mediation NI will be working in partnership with us to provide a designated worker to support homeless young people. The Downpatrick team have also established strong interagency working and developed new networks regarding supporting young people at risk of Child Sexual exploitation. This year has also seen an increase in young people accessing training and educational opportunities which have included a range of courses such as music, child care, and property management.

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 Crumlin Road Gaol, Funderland and Go Karting. Daily breakfast, 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 a new team structure and a plan of integration with the Belfast Floating Support team. The teams have been in consultation over the past year looking at ways we can improve how we support our young people. Recognising that our young people can sometimes find the transition to their own tenancy a difficult period, the floating support team are now basing themselves in the University Street building several days per week and are focusing on building relationships prior to the young people moving on. This has proved to be a huge success and the young people's engagement with the floating support team has increased. The teams also

MACS Supporting Children & Young People

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

Year ended 31 March 2018

Achievements and performance *(continued)*

worked in partnership to develop a proposal to meet the needs of young people who currently do not fit into the existing supported housing and floating support models of support. This intensive community based model has been submitted to the Belfast and South Eastern Trusts for consideration in relation to the development of new services.

The Wellbeing Team have also had an impact on the support offered to young people with volunteers now offering a moving in buddy service and attending Sunday lunches and house meetings. The presence of volunteers in the building has added a new energy and young people's feedback has been very positive.

Belfast Housing has had outstanding outcomes this year in relation to our young people engaging in training and educational opportunities. In October, fourteen out of eighteen young people were attending a range of programmes such as the Princes Trust, the Bytes Project, Belfast Alternatives, Springboard and Rutledge. Six young people are also participating on the Tall Ships Programme.

Belfast Housing has also developed an impressive working relationship with the Northern Ireland Housing Executive's Housing Solution team, who now provide clinics in University Street and enable our young people to access bespoke housing advice and guidance regarding their future housing options. Other networking has included participation in the Missing Children Protocol group and advocacy for young people accessing financial supports and transitioning into adult mental health services from CAMHS.

University Street, also hosted a visit for Hala Lattouf, the Jordanian Minister of Social Development in partnership with the Belfast Trust and had the opportunity to showcase our service. Our revamped Dee Lounge (group room) which was decorated in partnership with our young people, had its official opening in August with attendance from Trust staff who enjoyed some fabulous cakes.

Belfast Housing also led an annual 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 young people living with us at risk of child sexual exploitation. This has included working in close partnership with the Barnardos Safe Choices team and the PSNI.

Group activities this year have included Cooking around the world, arts & crafts (mosaic ornaments), Upcycling furniture, Movie nights, Cinema trips, running club, takeaway Tuesdays, Go-Karting, Pantomime, group dinner at a restaurant, lots of Christmas groups including wreath making, building DIY Xmas ornaments, YP were involved in groups to decide how they wanted Dee lounge decorated then helped with shopping, Sunday dinners, Easter dinner, Christmas dinner, St Patricks day dinner, and New Year's Eve buffet/celebration.

The Newry Team have embedded their Social Pedagogy approach to practice and have supported Belfast Housing to complete initial training to establish whether this would be beneficial for University Street.

The Canal Street building has had gas heating installed and everyone is enjoying the benefits of the new refurbishment.

The focus in Newry this year has been identifying the needs of their young people which were not being met by current provision. Meetings took place with representatives from the Southern Trust to explore the potential for services for young people on the edge of care and for young people leaving care who are living in their own tenancies in the community. A new support model has been developed and next year Newry will be piloting a new intensive floating support service for care leavers. Staff are also working in partnership with the Southern Trust to initiate new social enterprise opportunities for care

MACS Supporting Children & Young People

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

Year ended 31 March 2018

Achievements and performance *(continued)* leavers.

Newry Housing achieved a Highly Commended at the Chartered Institute of Housing - Best Housing Story Award and also hosted the Northern Ireland Housing Executive's Board of Directors, who met with young people and staff to better understand the importance of supported housing services for young people.

The Newry team have continued to expand and strengthen their professional relationships through joint working with the Northern Ireland Housing Executives Housing Solutions team, Probation Board Northern Ireland, SPACE, Youth Advice Support Information Point YASIP, VOYPIC, Social Services - Scaffold Service (Therapeutic Service), PSNI, Mental Health Services, Barnardos Family Group Conferencing, and the Give and Take Programme. Young people have also actively engaged in training and education opportunities with the Regional College, Give and Take and the Princes Trust.

Newry has also run successful group programmes which included a joint 'Journey Free' camp with our Lisburn Housing Service focusing on personal development. Other activities have included attending a make-up masterclass, completing the Extern Pieces Project, hiking up the Mourne, trips to the gym, art groups, Halloween and Christmas events and weekly Ketchup Nights (House meetings).

Lisburn Housing has now been opened for just over 18 months and the team have been working hard to build community relations and establish the service profile. This has included extensive networking with the PSNI, Youth Justice Agency, Northern Ireland Housing Executives Housing Solutions Team, South Eastern Trust Connects Team, SAFE, South Eastern Trust CSE Leads.

Partnership working has also taken place with Radius Housing and Colin Glenn Community Trust. Radius and Lisburn Housing have completed a dementia friendly project where staff from both organisations and MACS young people completed dementia awareness training and then travelled to a specialist dementia Care Home in Coleraine to complete a gardening project. The Colin Glenn Community Partnership have been working with our young people to improve the garden space with the addition of vegetable patches. Our young people have also engaged with Health Wise and have accessed free gym membership.

Focusing on training and employment, Youth Action and Extern have worked closely with Lisburn over the past year to deliver a variety of 'in-house' programmes such as OCN qualifications and personal development courses. These courses have had money incentives to encourage young people to attend. In Lisburn there is an active 'Jobs Board' that young people update with staff. This is for young people to use to see what local jobs are available. Some of the young people have recently attended interviews and others have begun to volunteer within the community.

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Company Limited by Guarantee

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

Year ended 31 March 2018

Achievements and performance *(continued)*

Lisburn Housing have completed several group activities which have included a paranormal tour at Crumlin Road Jail for Halloween, movie nights, Christmas crafts, ice skating, bowling, baking and virtual reality gaming nights. All of the young people enjoy groups in Lisburn and are part of the planning process for these at the fortnightly house meetings.

All MACS Housing Services have completed successful unannounced RQIA inspections.

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

Achievements and performance *(continued)*

Wellbeing Service (Dare to Dream)

The Wellbeing Service officially launched their five year grant from the Big Lottery of £600,000 in May with an event held in Four Winds Hotel, with guest speaker Robbie Butler, MLA. Activities included roundtable workshops and guests were able to meet some mentors and their mentees and young people from the steering group. This grant has enabled an additional 95 young people to be supported each year.

Throughout this year the team have been re-evaluating the current model of support for young people currently supported by Public Health Agency and Children In Need funding. A consultation was conducted through Survey Monkey for young people, parents/carers, volunteers and stakeholders to gather feedback and 49 responses were analysed. Based on this identified need we have now introduced more intensive one to one work focusing on mental health and coaching in our Children In Need service and lowered our age range to 11 in our Public Health Agency funded services.

The Volunteer Coordinator role 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. Volunteers are now working directly with our housing and floating support services and a new Choir Director has been recruited.

The Wellbeing Service achieved the Investors In Children award. This is a really exciting achievement highlighting the quality of dialogue and change children and young people get from the service. Wellbeing also maintained their Investors In Volunteers award, Mentoring and Befriending Approved Provider accreditation are developing their Public Health Agency Clear Standards evidence.

The service also built on its celebrity links with Gary Lightbody from Snow Patrol. Following meeting our young people as part of a Children In Need visit, he has kindly donated tickets for them attend his concerts in May and November. Professional relationships have also been developed with Externs Piece Project, Gems, Lemis + Project, Recovery College, and Contact's Aggression Related Trauma Service and the Education Welfare Service. Wellbeing was also represented at the Children In Need Appeals event and World Suicide Prevention Day, Newcastle festival of Life.

The Bee Well Schools' programme has been evaluated and key recommendations included providing longer, more targeted sessions, developing a pack for teachers and having support from youth volunteer. These recommendations have now been implemented three young people are now trained as peer mentors for the programme and are assisting the worker with the delivery of sessions in schools.

The number of schools supported has also increased and we are providing the programme now in Strathearn College, Malone College, St. Louise's College and Workforce Training Services. The feedback from schools has been exceptionally positive and the programme is now providing, one to one support for students in addition to the group workshops. The group programme focuses on building resilience, self-belief and positive coping skills and enables the students to explore a number of issues relating to their mental health. We have been successful in securing three further years funding for this programme from Children In Need.

The Wellbeing Service have recruited and trained 50 volunteers and matched 112 young people with a one to one mentor. Group activities have included regular meetings of the Big Lottery Steering Group, a DJ workshop, theatre trip, Cook It programme, Upcycling workshops, Beat the Blues Programme, T5 Summer Scheme, three young men's programmes including Friday Football, Allotment Group and Belfast Housing group. A Bee Confident group in Lisburn, a LGBT Week celebration, Mindfulness group, Peer Mentor training, The Dawn Walk, Self-care Group, Seasonal events and a volunteer BBQ. The young people have also participated in consultations regarding their files and the recording of

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

Achievements and performance *(continued)*

information. Wellbeing also volunteered in a pilot programme in partnership with GRIT and Hydebank Wood College, which we hope to develop further.

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

Achievements and performance *(continued)*

Floating Support (Building Futures Together)

The Floating Support Service has supported 124 young people in Belfast, 146 young people in Downpatrick and 100 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.

This year all the Floating Support teams have been working closely with the Northern Ireland Housing Executive New Housing Solution teams which are being developed regionally. Key members of our floating support teams have been identified to base themselves regularly in their local NIHE offices and work directly with the housing solution staff to meet the needs of homeless young people.

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 now active and a shared housing handbook, and matching criteria has been developed. The teams are currently in the process of trying to find potential properties in local communities and have been working closely with Extern Homes, NIHE and Depaul Ireland's Housing First Project.

Belfast Floating Support have also met with Clanmil Housing Association to explore the opportunity of young people moving into empty properties within Clanmil's older people housing services. This would enable intergenerational living and provide occupancy to properties which currently cannot be let due to access difficulties for older people with mobility problems such as being a 2nd floor flat. Properties have been visited, meetings have taken place and potential young people have been identified.

Belfast Floating Support are currently working with Depaul regarding their Housing First service and how we can share knowledge, skills and tools in relation to best supporting young people who are currently unable to sustain a tenancy. MACS Managers and Belfast Floating Support team have met the Depaul Housing First team and have shadowed them on their support visits. We are currently now exploring how we can work in partnership to develop a Housing First model for our young people, using the Depaul tool kit.

Lisburn Floating Support are currently developing a partnership with the Resurgam Trust regarding the regeneration of derelict properties. Resurgam is currently refurbishing several properties in Lisburn and we are exploring the opportunity of being the community partner regarding management and occupancy to enable the flats to be allocated to homeless young people.

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 Floating Support Team have been engaged in a process of consultation regarding integrating with Belfast Housing. This has involved a review of roles and a new Management structure.

Funding was secured from the Department for the Communities to commission a film to map young people's experiences of homelessness. This film will be used to illustrate interdepartmental responsibilities in the implementation of the Homeless Strategy. Young people from our Floating Support Services played a key role in the production of this film by sharing their stories and identifying gaps and solutions in service provision.

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

Achievements and performance *(continued)*

Professional networks have also been developed with other housing providers such as the Simon Community, Youth Justice Agency, Depaul, NB Housing, and Flax Foyer and we continue to strengthen move on tenancy support for young people.

Floating Support continues to play a key role in the Floating Support Forum. Other networks and professional relationships have been strengthened with the Council for Homeless Northern Ireland, Icelandic Prevention Model, South Eastern Regional College, Choice Housing Association, BDACT, Smart Move, 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 also continues to access grants for our young people and this year has secured over £16,000 this year

Young people in all MACS services also participated in our Annual Oscars event recognising young people's achievements.

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

Achievements and performance *(continued)*

Led By You

Led By You have had an exciting year were they not only wrote and designed MACS Annual Report but also got shortlisted in the 'Best Annual Report' category of the 3rd Sector Awards. This was a huge achievement and two young leaders attended the event in London in September. Three young leaders also attended the launch of Inspire's new building and were able to meet and discuss Led By You with HRH Prince William.

This year Young Leaders have volunteered 2608 hours of their time to the Led By You service and have achieved Gold, Silver and Bronze Millennium Volunteer Hours. The young leaders assisted Led By You to complete peer led service reviews across all teams in MACS and a report on the young people's feedback and recommendations has been produced and presented to the Board of Directors. Consultations have been completed with young people on service handbooks and the Shadow Board continues to meet regularly.

Led By You also reviewed their online feedback tool for young people exiting MACS services to encourage feedback to inform service improvement. Promotion of participation has also been enhanced with regular Led By You blogs written by the young leaders being shared across the organisation and on Social Media.

This year Led By You have also been exploring the development of a Doggy Day-care social enterprise. We were successful in our Social Innovation application to the Building Change trust and have completed the IDEO process. We were also successful in our Ulster Bank Skills and Opportunity Fund application and our young leaders did a fantastic job in their pitch presentations, securing a total of £17,000 to develop our business model.

Led By You have continued to offer training opportunities this year and young people have participated on courses, such as Child Protection, Mental Health Awareness, ASIST, Alcohol and Substance Misuse, Online Safety, First Aid and Cultural Awareness and Diversity. An outcomes toolkit has been developed and young leaders now complete a goal pack every three months. Young Leaders have also facilitated their own workshops for young people, which have included a Money Matters programme, drop-in sessions and forums.

Partnership working has also taken place with VOYPIC to offer joint training opportunities, and with Headliners to develop a project based on challenging stereotypes of young people. Led By You also spoke at Belfast Metropolitan College to share best practice regarding participation. Led By You working in partnership with our placement student also facilitated a MACS 'Talk Back' event with the representatives from the Alliance Party, People Before Profit, PSNI, and the Green Party.

A wide range of group activities also took place throughout the year with Led By You leading the young people's organisational Willy Wonka themed Oscar event. 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. 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 2018

Achievements and performance *(continued)* **Corporate Services**

As of 31 March 2018, we had 108,096 visitors to our website (31,666 of which were unique - the rest were returning visitors). We had 2,267 followers on Facebook and 1,701 on Twitter.

During the year, our Facebook page had a reach of 336,181 people with 23,053 people directly engaged through liking, commenting or sharing. There were also 7,288 video views and 33 people directly messaged us for information. The most popular Facebook post, seen by over 12,000 people, was a job ad for Support Worker in Lisburn. Other top posts include Youth Work Studentship Programme (7,485), conference info (6,389), Irish League Stars photo gallery (4,734) and winning the Irish News WEA award (4,382).

MACS Tweets were seen by over 191,874 people and 2,740 directly engaged with us on Twitter (through retweets, reply or likes). The most seen tweet was that about the Irish League Legends football tournament. https://twitter.com/MACS_NI/status/895225807932715008 (7,731 views and 616 engagements).

We have successfully completed an information audit and developed and implemented a GDPR compliance action plan, which has included a complete review of our archiving, recording, and storage of information in both hard copy and electronically. Systems have been streamlined and new processes are in place.

Our staff portal (intranet) has been reviewed and updated with more efficient filter settings enabling better policy and procedure management and access. PAMS Human Resource system remains core to our Corporate Services function. The employment of a Training Administrator has facilitated the recording of training records and supervision forms onto the system.

A three year Learning and Development Strategy 2017-2020 and a Leadership Action Plan has also been implemented with a focus on 'we are all leaders', to empower staff to make decisions, and promote innovative practice. We held our annual staff satisfaction survey May and for the first time achieved 100% overall staff satisfaction alongside 100% of staff stating they are proud to work at MACS.

A review of MACS Human Resources systems and Dignity at Work training was also completed by Heads Together and an action plan has been implemented.

The HR team were also invited to make a presentation at the Santé Health and Wellbeing Conference outlining MACS approach to Wellbeing in the workplace and sharing best practice. Julie Allen Consulting also invited us to host a session at an Inspiring Good Practice Workshop in December.

The Family Friendly award was won for the third year running and presented in a ceremony in the Galgorm Hotel in Ballymena in May. The judges remarked that we were clear winners in this category and were impressed at how we have continued to strive for new and innovative ways to ensure we remain a family friendly and flexible organisation. We were also winners of the Irish News Workplace and Employment Awards 2017 in the category of Workplace Wellbeing.

We have modernised our recruitment processes by developing an application form that can be easily completed on a mobile phone and shortlisting and recruitment administration is now all completed online. During this year we had 214 applications for employment, completed 18 recruitment drives and employed 25 new staff. Opportunities for apprentices within the MACS and salary benchmarking will be explored in the next year.

Our Annual Staff Awards took place in Ivanhoe Inn this year with creative activities, a positive statement about each team member and caricatures drawn of all the teams.

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

Achievements and performance *(continued)*

Fundraising

This year fundraising events and donations totalled £7,500. Glenlola College and Grosvenor Grammar schools hosted fundraising activities, MACS Legends Football Tournament, Choir events, Marathon runners along with other personal donations and company support has been a welcome contribution.

The MACS Singers continues to thrive with a new Choir Director and working in partnership with Led by You they have developed into a core group of committed volunteers keen to use their talent to raise even more funds and awareness for the work that MACS does.

Our services also received donations of food and support from Mulkearns' Eurospar, Kids and Care Ministry, Diamond Recruitment, Fivemiletown Creamery, Avondale foods, Fortwilliam Green Grocers, Cavehill Butchers, Child Evangelical Fellowship and Queens Accommodation.

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

Achievements and performance *(continued)*

NEW DEVELOPMENTS

The Trustees are delighted to see so much consolidation and recognized excellence throughout MACS services. This year in 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 third year running.
- Winners of the Irish News 'Workplace Wellbeing' award.
- Highly Commended Chartered Institute of Housing - Best Housing Story
- Shortlisted for 'Best Annual Report' in the National 3rd Sector Awards
- Downpatrick Housing nominated via Clanmil Housing Association for Royal Institute of Chartered Surveyors award.
- Investing In Children Award

Given the ongoing uncertain political climate and preparing for the inevitable changes that are going to affect the sector over the coming years we have continued to focus efforts on the strategic relevance of MACS this year. We have participated actively in the Save Supporting People campaign which successfully overturned a 5% budget cut in our Supported Housing contracts from the NIHE. This however was only a temporary reprieve and the cut has been reintroduced in the 18-19 contracts. We recognise that as an organisation we need to be flexible to the changing financial climate and we are currently in a process of introducing change management to ensure that we continue to deliver effective services.

Motivating our change management process is the vision that 'we are all leaders in MACS' and that by working in a more autonomous, responsible and accountable way we can improve how we support our young people. Basing our approach on Frederick Laloux's, 'Reinventing Organisations' model, we have been working with teams to introduce a decision making tool and are currently commencing an analysis of how all staff use their time. Following this process of consultation, we hope to have implemented a new leadership model by the end of the next financial year.

We have also continued to engage with consultations relating to the implementation of the Department for Communities recommendations for the Supporting People Programme, these have included the standardisation of payment rates, outcome monitoring, and incident reporting.

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. These have included exploring development opportunities with Extern Homes, Clanmil Housing Association, Depaul Ireland, The Simon Community NI, and the Resurgam Trust. 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 are also represented in the Belfast Homeless Local Action Group, the Regional Young People's Thematic Group,

We have made responses to the Department for Communities Leaving Care Strategy and have completed CO3's Core Capacity Assessment Tool (CCAT) two year programme. The findings from the CCAT programme were extremely positive and identified the key strengths of MACS and areas for development.

We are active in the Regional Homeless Forum, CRISSP and the Youth Policy Forum facilitated by Council for the Homeless NI and have continued to raised key issues such as the use of psychoactive substances, welfare reform and mental health support for our young people to representatives in the Heath 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

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

Achievements and performance *(continued)*

Strategy and in the Together Building a United Community TBUC engagement forums.

This year we have taken massive strides in the development of a MACS Therapeutic Community for Children. Following the completion of the IDEO model with the Social Innovation team, we secured seed funding from the Building Change Trust. This enabled us to complete an external feasibility study with Fitzpatrick Associates, and complete study visits to Tipperary, Limerick and Denmark. Based on our learning, we have spoken to all key stakeholders including, RQIA, Belfast, Southern and South Eastern Health Trusts, and the Health Board. A beautiful semi-rural five-bedroom property set in five acres has been identified and we are currently in the process of purchasing it. We have been working with Eadaoin Bhreathnach, Clinical Director of the Sensory Attachment Centre and will be basing our therapeutic approach on Sensory Attachment Interventions. We are currently drafting job descriptions and a staff training programme and hope to open in 2019.

MACS were invited by End Youth Homelessness (EYH) to become their Northern Ireland Partner in early 2018. End Youth Homelessness is a UK-wide network of local charities that have joined forces to tackle youth homelessness together. Some other EYH members include St. Basils, Centrepoint, The Rock Trust and Llamau. It provides a national platform to raise awareness, share experience and generate voluntary income. EYH's mission is to work to end youth homelessness on a national scale to give vulnerable young people a future. We are very excited to become a member of this select group and we hope it provide access new and exciting opportunities for our young people. Our first big event will be running the 'Sleep Out' in November.

We hosted our first MACS Conference in October 17 where we launched the idea of buying innovative interventions for young people collectively between a number of organisations. We had experts from the field of Social Pedagogy, Youth at Risk, Somatic Experiencing, Equine Therapy, and Motivational Interviewing providing workshops and attendance was high and feedback extremely positive. Nuala McKeever compared the event with energy and humour and all the delegates were provided with a Tool Kit on buying together.

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 also continue to pilot Social Pedagogy as an approach to practice across our Housing services with this commencing in Downpatrick in May 18.

We are excited about potential developments next year including piloting the new floating support service in Newry, securing more community properties for young people, exploring intergenerational housing models, developing a social enterprise, piloting a housing first approach and working with Mediation NI.

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

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 issued by the Charity Commission, it would appear prudent to set aside reserves representing approximately three months' income or a figure of £450,000 (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 £795,720 which is in line with the company's target. The Trustees will closely monitor the level of reserves as shown in quarterly management accounts.

Financial review

The results for the year are set out on Pages 26 - 39 to the attached financial statements along with the total funds at the year end.

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.
-

MACS Supporting Children & Young People

Company Limited by Guarantee

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

Year ended 31 March 2018

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.

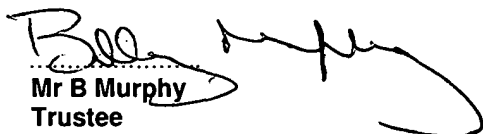
Auditor

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.

The trustees' annual report and the strategic report were approved on20/9/18..... and signed on behalf of the board of trustees by:


Mr B Murphy
Trustee

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 2018

Opinion

We have audited the financial statements of MACS Supporting Children & Young People (the 'charity') for the year ended 31 March 2018 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2018 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;
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
 - the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.
-

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 2018

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

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 2018

Responsibilities of trustees

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, 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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

MACS Supporting Children & Young People

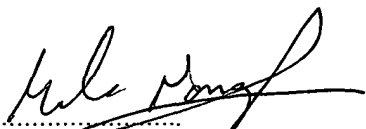
Company Limited by Guarantee

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

Year ended 31 March 2018

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during 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
BT7 1SH

Date: 20/9/18

MACS Supporting Children & Young People

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2018

			2018		2017
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	129,072	2,227,819	2,356,891	2,311,743
Charitable activities	6	129,416	–	129,416	123,954
Other trading activities	7	7,549	–	7,549	23,802
Total income		<u>266,037</u>	<u>2,227,819</u>	<u>2,493,856</u>	<u>2,459,499</u>
Expenditure					
Expenditure on charitable activities	8	195,395	2,119,432	2,314,827	2,155,118
Other expenditure	9	63,932	86,888	150,820	191,667
Total expenditure		<u>259,327</u>	<u>2,206,320</u>	<u>2,465,647</u>	<u>2,346,785</u>
Net gains on investments	10	1,557	–	1,557	20,000
Net income and net movement in funds		<u>8,267</u>	<u>21,499</u>	<u>29,766</u>	<u>132,714</u>
Reconciliation of funds					
Total funds brought forward		709,301	56,653	765,954	633,240
Total funds carried forward		<u>717,568</u>	<u>78,152</u>	<u>795,720</u>	<u>765,954</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 29 to 39 form part of these financial statements.

MACS Supporting Children & Young People


Company Limited by Guarantee

Statement of Financial Position

31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible fixed assets	15	282,844	252,563
Investments	16	—	100,000
		<u>282,844</u>	<u>352,563</u>
Current assets			
Debtors	17	49,504	78,549
Cash at bank and in hand		811,517	565,772
		<u>861,021</u>	<u>644,321</u>
Creditors: amounts falling due within one year	18	348,145	230,930
Net current assets		<u>512,876</u>	<u>413,391</u>
Total assets less current liabilities		<u>795,720</u>	<u>765,954</u>
Net assets		<u>795,720</u>	<u>765,954</u>
Funds of the charity			
Restricted funds		78,152	56,653
Unrestricted funds		717,568	709,301
Total charity funds	20	<u>795,720</u>	<u>765,954</u>

These financial statements were approved by the board of trustees and authorised for issue on 20/9/18, and are signed on behalf of the board by:


Mr B Murphy
Trustee

The notes on pages 29 to 39 form part of these financial statements.

MACS Supporting Children & Young People

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2018

	2018 £	2017 £
Cash flows from operating activities		
Net income	29,766	132,714
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	12,751	23,172
Government grant income	–	(53,134)
Net gains on investments	(1,557)	(20,000)
Accrued expenses	106,607	9,034
<i>Changes in:</i>		
Trade and other debtors	10,117	(2,642)
Trade and other creditors	29,536	30,143
Cash generated from operations	187,220	119,287
Net cash from operating activities	187,220	119,287
Cash flows from investing activities		
Purchase of tangible assets	(43,032)	(6,016)
Proceeds from sale of other investments	101,557	–
Net cash from/(used in) investing activities	58,525	(6,016)
Net increase in cash and cash equivalents	245,745	113,271
Cash and cash equivalents at beginning of year	565,772	452,501
Cash and cash equivalents at end of year	811,517	565,772

The notes on pages 29 to 39 form part of these financial statements.

MACS Supporting Children & Young People

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2018

1. General information

The charity is a public benefit entity and 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 Companies Act 2006.

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 2018

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 2018

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 2018

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.

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.

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.

MACS Supporting Children & Young People

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

4. Limited by guarantee

MACS Supporting Young People (formlery 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.

MACS Supporting Children & Young People

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Children in Need	–	48,827	48,827
NIHE - Supporting People SLA	–	1,448,649	1,448,649
NIHE - Supporting People Other	–	16,850	16,850
Public Health Agency (previously Wellnet)	112,500	–	112,500
Comic Relief	–	–	–
Big Lottery	–	133,076	133,076
Buttle Trust	2,585	–	2,585
Southern Trust	–	97,293	97,293
South Eastern Trust	–	199,134	199,134
Glasspool	11,425	–	11,425
Martin in the Field	350	–	350
Other	2,212	11,888	14,100
Belfast Trust	–	262,102	262,102
Ulster Garden Villages	–	10,000	10,000
Victoria Homes	–	–	–
	<u>129,072</u>	<u>2,227,819</u>	<u>2,356,891</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Donations			
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
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
Other	–	–	–
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 2018

6. Charitable activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Rental Income	113,412	113,412	89,605	89,605
Macs fundraising activities	16,004	16,004	34,349	34,349
	<u>129,416</u>	<u>129,416</u>	<u>123,954</u>	<u>123,954</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Total Funds 2017 £
Other income	7,549	7,549	23,802	23,802

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Wages and salaries	100,926	1,699,028	1,799,954	1,658,366
Other pension costs	2,684	60,978	63,662	53,329
Establishment costs	75,090	137,980	213,070	212,920
Staff motor and travelling expenses	9,161	69,767	78,928	58,165
Auditors Remuneration	–	4,797	4,797	4,980
Legal and professional fees	–	17,955	17,955	4,933
Cost of trustees meetings and training	–	1,123	1,123	1,524
Communications and IT	–	23,803	23,803	17,872
Other office expenses	5,939	61,053	66,992	78,823
Governance costs - depreciation	–	12,751	12,751	23,172
Staff training	–	25,065	25,065	36,507
Memberships and subscriptions	37	3,521	3,558	3,190
Interest payable and similar charges	–	1,611	1,611	1,337
Fundraising	1,558	–	1,558	–
	<u>195,395</u>	<u>2,119,432</u>	<u>2,314,827</u>	<u>2,155,118</u>

MACS Supporting Children & Young People

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

9. Other expenditure

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Activity and residential costs	<u>63,932</u>	<u>86,888</u>	<u>150,820</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2017
	£	£	£
Activity and residential costs	<u>55,484</u>	<u>136,183</u>	<u>191,667</u>

10. Net gains on investments

	Unrestricted Funds	Total Funds 2018	Unrestricted Funds	Total Funds 2017
	£	£	£	£
Gains/(losses) on investment property	<u>1,557</u>	<u>1,557</u>	<u>20,000</u>	<u>20,000</u>

11. Net income

Net income is stated after charging/(crediting):

	2018 £	2017 £
Depreciation of tangible fixed assets	<u>12,751</u>	<u>23,172</u>

12. Auditors remuneration

	2018 £	2017 £
Fees payable for the audit of the financial statements	<u>4,797</u>	<u>4,980</u>

13. Staff costs

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

	2018 £	2017 £
Wages and salaries	1,799,954	1,658,366
Employer contributions to pension plans	<u>63,662</u>	<u>53,329</u>
	<u>1,863,616</u>	<u>1,711,695</u>

The average head count of employees during the year was 108 (2017: 72).

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

MACS Supporting Children & Young People

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

14. Trustee remuneration and expenses

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

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2017	233,651	36,969	38,063	308,683
Additions	—	—	43,032	43,032
At 31 March 2018	<u>233,651</u>	<u>36,969</u>	<u>81,095</u>	<u>351,715</u>
Depreciation				
At 1 April 2017	—	32,243	23,877	56,120
Charge for the year	—	2,574	10,177	12,751
At 31 March 2018	<u>—</u>	<u>34,817</u>	<u>34,054</u>	<u>68,871</u>
Carrying amount				
At 31 March 2018	<u>233,651</u>	<u>2,152</u>	<u>47,041</u>	<u>282,844</u>
At 31 March 2017	<u>233,651</u>	<u>4,726</u>	<u>14,186</u>	<u>252,563</u>

16. Investments

	Investment properties £
Cost or valuation	
At 1 April 2017	100,000
Additions	—
Disposals	(100,000)
At 31 March 2018	<u>—</u>
Impairment	
At 1 April 2017 and 31 March 2018	—
Carrying amount	
At 31 March 2018	<u>—</u>
At 31 March 2017	<u>100,000</u>

All investments shown above are held at valuation.

MACS Supporting Children & Young People

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

16. Investments *(continued)*

Investment properties

The effective date of the last 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.

The property was sold during this financial year for £101,557.

17. Debtors

	2018 £	2017 £
Trade debtors	–	10,540
Prepayments and accrued income	49,504	68,009
	<u>49,504</u>	<u>78,549</u>

18. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	138,500	77,689
Accruals and deferred income	209,881	122,202
Social security and other taxes	–	31,275
Other creditors	(236)	(236)
	<u>348,145</u>	<u>230,930</u>

19. 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 £63,662 (2017: £53,329).

MACS Supporting Children & Young People

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2018

20. Analysis of charitable funds

Restricted Funds

	At 1 April 2017 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2018 £
Children in Need	3,608	48,827	(48,934)	—	3,501
Ulster Garden Villages	—	10,000	(10,000)	—	—
Belfast Trust Income	—	262,102	(262,102)	—	—
Southern Trust	40,000	97,293	(97,910)	—	39,383
South Eastern Trust	4,421	199,134	(202,918)	—	638
Supporting People SLA	8,615	1,448,649	(1,440,040)	—	17,224
Supporting People	—	—	—	—	—
Other	—	16,850	(9,039)	—	7,811
Building Change Trust	—	11,888	(14,242)	—	(2,354)
Big Lottery	—	133,076	(121,134)	—	11,942
Total Restricted Funds	<u>56,644</u>	<u>2,227,819</u>	<u>(2,206,319)</u>	<u>—</u>	<u>78,145</u>

Unrestricted Funds

	At 1 April 2017 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2018 £
Rental Income	258,905	113,412	(90,340)	—	281,977
PHA (previously Wellnet)	—	112,500	(112,384)	—	115
Other Income	25,938	24,121	(13,018)	—	37,041
General	<u>424,463</u>	<u>16,004</u>	<u>(42,028)</u>	<u>—</u>	<u>398,439</u>
Total Unrestricted Funds	<u>709,306</u>	<u>266,037</u>	<u>(257,770)</u>	<u>—</u>	<u>717,572</u>