

Registered number  
2397040

Greater Manchester Coalition of Disabled People

Report and Accounts

31 March 2019

## **Greater Manchester Coalition of Disabled People**

**Registered number: 2397040**

### **Directors' Report**

The directors present their report and accounts for the year ended 31 March 2019.

#### **Principal activities**

The company's principal activity during the year continued to be ...

#### **Directors**

The following persons served as directors during the year:

Wadiha Ahmed  
Ken Audin  
Mohamed Egeh  
Steve Graby  
Rick Burgess  
Stephen Kingsberry  
Audrey Stanton  
Anne Tober  
Mathias Warrington  
Joe Whittaker  
Heather Davidson  
Paul Doyle  
Richard Currie  
Margaret Griffiths

#### **Directors' responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Disclosure of information to auditors**

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and

**Greater Manchester Coalition of Disabled People**

**Registered number: 2397040**

**Directors' Report**

- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on \_\_\_\_\_ and signed on its behalf.

Mathias Warrington  
Director

**Greater Manchester Coalition of Disabled People**  
**Independent auditor's report**  
**to the members of Greater Manchester Coalition of Disabled People**

**Opinion**

We have audited the accounts of Greater Manchester Coalition of Disabled People for the year ended 31 March 2019 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and notes to the accounts, 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 the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the accounts:

- give a true and fair view of the state of the company's affairs as at 31 March 2019 and of its loss 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 of 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 accounts section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In accordance with the exemption provided by FRC's Ethical Standard - Provisions Available for Audits of Small Entities, we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

**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 directors' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the directors have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the company'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 accounts are authorised for issue.

**Other information**

The other information comprises the information included in the report and accounts, other than the accounts and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the accounts 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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 directors' report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the directors' report has been prepared in accordance with applicable legal requirements.

**Greater Manchester Coalition of Disabled People**  
**Independent auditor's report**  
**to the members of Greater Manchester Coalition of Disabled People**

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 accounts are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

**Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the accounts**

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Chinwe Jennifer Daniel  
(Senior Statutory Auditor)  
for and on behalf of  
Slade and Cooper Limited  
Accountants and Statutory Auditors

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Green Fish Resource Centre  
46-50 Oldham Street  
Manchester

M4 1LE

**Greater Manchester Coalition of Disabled People  
Profit and Loss Account  
for the year ended 31 March 2019**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	19,236	5,397
Administrative expenses	(223,385)	(212,701)
Other operating income	185,208	212,262
<b>Operating (loss)/profit</b>	<u>(18,941)</u>	<u>4,958</u>
Interest receivable	85	30
<b>(Loss)/profit before taxation</b>	<u>(18,856)</u>	<u>4,988</u>
Tax on (loss)/profit	(16)	(6)
<b>(Loss)/profit for the financial year</b>	<u>(18,872)</u>	<u>4,982</u>

**Greater Manchester Coalition of Disabled People**

Registered number: 2397040

**Balance Sheet**

as at 31 March 2019

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	4	6,332	8,237
<b>Current assets</b>			
Debtors	5	16,007	25,614
Cash at bank and in hand		<u>218,375</u>	<u>185,945</u>
		234,382	211,559
<b>Creditors: amounts falling due within one year</b>	6	(117,397)	(77,607)
<b>Net current assets</b>		<u>116,985</u>	<u>133,952</u>
<b>Net assets</b>		<u>123,317</u>	<u>142,189</u>
<b>Capital and reserves</b>			
Profit and loss account		123,317	142,189
<b>Shareholders' funds</b>		<u>123,317</u>	<u>142,189</u>

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mathias Warrington

Director

Approved by the board on \_\_\_\_\_

**Greater Manchester Coalition of Disabled People  
Statement of Changes in Equity  
for the year ended 31 March 2019**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 1 April 2017</b>	-	-	-	137,207	137,207
Profit for the financial year				4,982	4,982
<b>At 31 March 2018</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142,189</u>	<u>142,189</u>
<b>At 1 April 2018</b>	-	-	-	142,189	142,189
Loss for the financial year				(18,872)	(18,872)
<b>At 31 March 2019</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>123,317</u>	<u>123,317</u>



**Greater Manchester Coalition of Disabled People**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Greater Manchester Coalition of Disabled People**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

***Leased assets***

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**Greater Manchester Coalition of Disabled People**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

**2 Audit information**

The audit report is unqualified.

Senior statutory auditor: Chinwe Jennifer Daniel  
 Firm: Slade and Cooper Limited  
 Date of audit report: \_\_\_\_\_

**3 Employees**

	<b>2019</b>	<b>2018</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>9</u>	<u>8</u>

**4 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2018	9,120	5,403	24,733	39,256
Additions	-	594	1,731	2,325
At 31 March 2019	<u>9,120</u>	<u>5,997</u>	<u>26,464</u>	<u>41,581</u>
<b>Depreciation</b>				
At 1 April 2018	2,280	5,403	23,336	31,019
Charge for the year	2,280	198	1,752	4,230
At 31 March 2019	<u>4,560</u>	<u>5,601</u>	<u>25,088</u>	<u>35,249</u>
<b>Net book value</b>				
At 31 March 2019	<u>4,560</u>	<u>396</u>	<u>1,376</u>	<u>6,332</u>
At 31 March 2018	<u>6,840</u>	<u>-</u>	<u>1,397</u>	<u>8,237</u>

**5 Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	30	2,631
Amounts owed by group undertakings and undertakings in which the company has a participating interest	3,721	9,095
Other debtors	12,256	13,888
	<u>16,007</u>	<u>25,614</u>

**Greater Manchester Coalition of Disabled People**  
**Notes to the Accounts**  
**for the year ended 31 March 2019**

<b>6 Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,758	12,482
Deferred income	106,329	58,464
Taxation and social security costs	2,663	2,523
Other creditors	3,647	4,138
	<u>117,397</u>	<u>77,607</u>

<b>7 Other financial commitments</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Total future minimum payments under non-cancellable operating leases	<u>65</u>	<u>195</u>

**8 Other information**

Greater Manchester Coalition of Disabled People is a private company limited by shares and incorporated in England. Its registered office is:

Unit 4  
Windrush Millenium Centre  
70 Alexandra Road  
Manchester  
M16 7WD

**Greater Manchester Coalition of Disabled People**  
**Detailed profit and loss account**  
**for the year ended 31 March 2019**

*This schedule does not form part of the statutory accounts*

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	19,236	5,397
Administrative expenses	(223,385)	(212,701)
Other operating income	185,208	212,262
<b>Operating (loss)/profit</b>	<u>(18,941)</u>	<u>4,958</u>
Interest receivable	85	30
<b>(Loss)/profit before tax</b>	<u>(18,856)</u>	<u>4,988</u>

**Greater Manchester Coalition of Disabled People**  
**Detailed profit and loss account**  
**for the year ended 31 March 2019**

*This schedule does not form part of the statutory accounts*

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Service income	19,236	5,394
Memberships	-	3
	<u>19,236</u>	<u>5,397</u>
<b>Administrative expenses</b>		
Employee costs:		
Staffing costs	148,161	124,621
Staff training and welfare	890	2,045
Travel and subsistence	1,609	982
	<u>150,660</u>	<u>127,648</u>
Premises costs:		
Events and meetings	5,337	12,114
Publicity and project materials	1,330	2,113
Access & support services	3,267	4,821
Travel and subsistence	13,476	16,694
Cleaning	1,914	1,389
	<u>25,324</u>	<u>37,131</u>
General administrative expenses:		
Telephone, IT and leases	5,828	5,473
Rent, utilities and rates	20,431	19,425
Office costs	4,236	4,474
Professional fees	9,289	9,048
Depreciation	4,230	3,560
Sundry expenses	3,387	5,942
	<u>47,401</u>	<u>47,922</u>
	<u>223,385</u>	<u>212,701</u>
<b>Other operating income</b>		
Grants	212,322	218,706
Donations	751	1,228
Grants b/f	58,464	50,792
Grants c/f	(86,329)	(58,464)
	<u>185,208</u>	<u>212,262</u>

**Greater Manchester Coalition of Disabled People**  
**Year ended 31 March 2019**  
**Project accounts**

	Archive £	Big Lottery (SOI) £	Core £	YDP - Advocacy £	Schools Out Project £	Self Develope d £	Public Health Manchester £	MDPP £	Total 2019 £	Total 2018 £
<b>Income</b>										
Grants	-	139,539	-	-	-	32,930	-	39,853	212,322	218,706
Donations	-	-	751	-	-	-	-	-	751	1,228
Bank Interest	-	-	85	-	-	-	-	-	85	30
Memberships	-	-	-	-	-	-	-	-	-	3
Services provided	-	-	(1,187)	20,423	-	-	-	-	19,236	5,393
	-	139,539	(351)	20,423	-	32,930	-	39,853	232,394	225,361
<b>Expenditure</b>										
Staffing costs	8,346	82,503	3,404	15,553	-	18,555	-	19,800	148,161	124,621
Staff training and welfare	-	890	-	-	-	-	-	-	890	2,045
Staff travel and subsistence	-	879	-	86	-	140	-	504	1,609	982
Events and meetings	-	3,401	-	500	-	746	-	690	5,337	12,114
Publicity and project materials	-	659	-	241	-	210	-	220	1,330	2,113
Access & support services	-	3,711	(1,732)	-	-	178	-	1,110	3,267	4,821
Travel & subsistence	-	9,535	-	58	-	1,340	-	2,543	13,476	16,694
Cleaning	-	853	-	337	-	344	-	380	1,914	1,389
Rent, utilities and rates	-	9,976	(20)	3,015	-	3,019	-	4,441	20,431	19,425
Telephone, IT and leases	-	2,079	766	639	-	1,132	-	1,212	5,828	5,473
Depreciation	-	-	4,230	-	-	-	-	-	4,230	3,560
Office costs	-	3,602	(370)	500	-	129	-	375	4,236	4,474
Professional fees	-	6,805	237	295	-	1,254	-	698	9,289	9,048
Sundry expenses	-	-	5,398	-	-	-	-	-	5,398	5,942
	8,346	124,893	11,913	21,224	-	27,047	-	31,973	225,396	212,707
Net income before transfers and deferrals	(8,346)	14,646	(12,264)	(801)	-	5,883	-	7,880	6,998	12,653
Grants brought forward	-	42,890	-	544	-	4,765	670	9,595	58,464	50,792
Grants carried forward	-	(57,536)	-	-	-	(10,648)	(670)	(17,475)	(86,329)	(58,464)
<b>Loss for the year</b>	<b>£ (8,346)</b>	<b>£ -</b>	<b>£ (12,264)</b>	<b>£ (257)</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ (20,867)</b>	<b>£ 4,982</b>