



## MATCH FUNDING POLICY

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### PRINCIPLES OF MATCH FUNDING

As a charity, ELATT is committed to applying the following principles in project design and delivery:

1. For the beneficiary, maximum flexibility, resources and opportunity to meet need
2. For the organisation, the income required to secure full cost recovery and a diversity of funding streams

On many projects, it may not be possible to achieve both 1 and 2 above, or either, when reliant on a single source of income. In these cases, we will seek to secure the income required from more than one source. Through this strategy we aim to secure a project budget that provides the best possible services to the beneficiary and the maximum value for money to its funders.

This will be required when we have sourced initial project income from:

1. A funder such as the European Union which by policy cannot contribute 100% of a project's costs, and so requires match from another non-EU source.
2. A funding stream which supports certain services but not all services required by a beneficiary. For example, a particular funder may fund training costs, but not advice and guidance support, in which case we will seek alternate funding for the latter.
3. A funder who does not have the resources to fund projects at 100% of their cost. This is often the case with projects supported by charitable trusts and foundations, or voluntary sector grants through local authorities.

This policy is non-contractual and may change from time to time.

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## PROCEDURE

### Management Monitoring Systems

#### Staff Costs

Whilst some employees will work 100% on a particular project, other staff will work on more than one project at any one time.

For the latter, staff costs are determined by allocation at management level across all projects and recorded where necessary by timesheet.

Costs per staff are charged to each funder as a proportion of that funder's contribution to the total project (for example, if a funder matches a project at 25%, we will assign staff costs to that funder at 25% of the total project value).

In some cases in accordance with funder priorities reflected at application stage, a particular funder may bear the entire cost of a particular role rather than an apportioned cost of all roles.

#### Beneficiary Costs & Outputs

Beneficiary costs typically consist of financial support related to childcare and travel costs incurred whilst on programme. Beneficiary costs are charged to a Project Cost Centre which recognises the value of income of each associated funder.

Beneficiaries are assigned to a project through an All-Project Tracking Database which details the delivery matched to different income sources and ensures that outcomes and outputs are not double counted. We then use this tracking database to make sure that the correct financial support costs and outputs are assigned to the relevant project based on the beneficiaries engaged on that project.

#### Premises & Capital Costs

Premises and capital costs will be assigned to a project through the cost of the real estate used (either wholly in the case of real estate rented for a particular project, or apportioned in the case of project delivery occurring on existing premises) and apportioned to each funder within the project based on the value of each contribution.

#### Indirect Costs

We apportion indirect costs to the project on the basis of total project staff spend against total staff spend.

The value of indirect costs (e.g. 7%, 20%) is usually determined by the specific rules of each funding body.

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