

MANCHESTER ACTION ON STREET HEALTH

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022**

Registered Charity No. 1051754
Company Registration Number: 3131154

MANCHESTER ACTION ON STREET HEALTH

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MANCHESTER ACTION ON STREET HEALTH

Report of the Trustees for the year ending 31 March 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

MASH's Objectives

MASH provides expert, gender and trauma informed non-judgmental and accessible support to women in Greater Manchester who sex work or are at risk of sex working. Our purpose is to reduce harm and increase safety in their lives, build resilience and equip them to make positive changes and decisions about their lives.

MASH's Impact

MASH's reach over 2021/22:

- 532 women were reached and supported by MASH
- 255 women were supported by MASH for the first time

| MASH Service | Number of women | Number of visits / contacts |
|------------------------|-----------------|-----------------------------|
| Drop-in Centre | 201 | 2249 |
| Outreach Van | 244 | 1718 |
| 1-1 support | 232 | 4999 |
| Sexual health clinic | 105 | 185 |
| Sauna outreach | 48 | 51 |
| On foot outreach | 55 | 212 |
| Cold weather provision | 14 | 43 |

Women reached over 2021/22:

- 303 street sex workers
- 148 women with addictions
- 94 survivors of violence
- 20 different nationalities, of whom around 50% were British, 8% were Hungarian and 7% were Romanian

Impact over 2021/22

- Over 3,000 hours of support provided
- 373 women were provided sexual health advice, contraception, or STI testing
- 18,000 condoms were distributed to women
- 78 STI's were treated
- 117 women were provided advice around personal safety
- 12 women were supported to flee from modern slavery
- 126 women were supported with their mental health
- 24 women accessed counselling at MASH
- 148 women were supported with their drug or alcohol use
- MASH's needle exchange was accessed 537 times
- 22 women accessed treatment for addiction
- 155 women were supported with housing and homelessness
- 50 women were supported into accommodation

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- Food and drink was accessed over 3,000 times

Cost of living

The cost of living crisis has harshly impacted the women we support. There has been a big increase in women coming to us in financial hardship. Women who were just about managing fell into crisis. Some women returned to sex work years after exiting as a last resort to pay their bills and put food on the table. In the final quarter of the year we saw 111 new women we hadn't supported before – the highest number in a single quarter for more than 4 years. In response, MASH has provided:

- 103 food parcels
- 56 mobile phones
- Packs of hygiene and clothing essentials
- Access to a Hardship fund for one-off emergency items 282 times
- 1:1 support with finances and debt to 89 women

Given the size of our organisation and team we are immensely proud of the numbers of women we have reached and the impact we have had this year. For more information, please visit www.mash.org.uk to see our Impact Report.

MASH's Activities

Covid-19 Impact and Response

The Covid-19 pandemic had a significant impact on MASH's service users and on the demand for MASH's services. Women have been disproportionately affected by the pandemic and the significant economic impact meant both online and in-person sex work continued to take place during national lockdowns, despite emergency laws which sought to restrict social and sexual contact. Many of the women we support are disproportionately affected by long-term health conditions and comorbidity, which make them much higher risk for COVID-19 related health issues. Many also have chaotic lifestyles and substance misuse issues meaning they were less likely to be aware of government guidelines, and due to the nature of their work, were not able to socially distance. In addition, many were homeless or in insecure housing, so needed to be supported into appropriate accommodation to enable social distancing or self-isolation.

We work with a significant cohort of street homeless women, and as a direct result of the pandemic we were seeing women who were newly homeless, those who were sofa surfing as they been asked to leave accommodation or who were fleeing abusive or coercive relationships. After the initial lockdown, we also worked with women who were new to sex work, who had had their other sources of income, for example shoplifting or on street begging, disappear. We also saw women who would usually sex work in indoor premises move to working on the street or online as the businesses where they work were forced to close.

The competition for business, caused by a drop in demand, encouraged women to lower their safety standards and put themselves at greater risk. Women also reported feeling less safe as the sex work 'beat' was quieter than usual with minimal traffic and passers-by.

As other local organisations had to change their offer, closing down face to face services and day centres, it became increasingly difficult for women to access support, particularly as a high number of the women we support don't have mobile phones or access to digital technology. The reduction in provision elsewhere has also affected the wellbeing of our service users with many now more isolated than before the pandemic.

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We're really proud to be one of only a few services locally who continued to offer our face-to-face support to women throughout the pandemic. We adapted our existing services in line with the government's guidelines whilst ensuring we were consistently accessible to the women we support. We also delivered additional support, such as distributing food parcels, toiletries and clothing, as well as wellbeing resources and activity packs. We also launched a Hardship Fund through which we were able to provide mobile phones to service users who were otherwise uncontactable, in order to maintain communication while reducing the risk of transmission.

MASH Outreach Van

The MASH Outreach Van operates as a mobile drop in 4 nights a week from 8pm until midnight. The van reaches women across the city where they are working, and is often the only point of contact for some women who sex work on the streets. The staff team which includes a Romanian and a Hungarian interpreter give women information and harm reduction advice. Women have access to support on a wide range of issues including safety, sexual health, drugs and alcohol, homelessness, domestic violence, mental health, sexual violence and exploitation and trafficking. They can access condoms, personal attack alarms, 'dodgy punter' reports, needle exchange, toiletries and refreshments. Women who use the van can be referred into emergency accommodation and into the MASH Drop-in Centre for assessment and case work support.

MASH Drop-in Centre

Staffed by paid workers and supported by a team of dedicated volunteers, the women-only trans inclusive MASH Drop-in Centre offers access to a wide range of services. Women can drop in for a chat, something to eat or drink, access to computers and a social space with other women. They can access health interventions including condoms and needle exchange and a full sexual health clinic. Counselling, complementary therapies, arts and crafts and activities are also available. The centre is open 5 days a week and provides an excellent opportunity to engage with women and encourage them to access the support they may need from the MASH Caseworkers.

Casework support

The caseworkers work intensively and consistently with individual women in-depth on a one-to-one basis. Women will undertake a comprehensive assessment with the caseworker where individual needs and goals such as around housing, mental health, substance misuse and criminal justice will be identified. A holistic, gender and trauma-informed support plan will be agreed and implemented, focusing on choice and empowerment for the individual woman.

Sexual Health

MASH staff and volunteers are trained to provide sexual health advice to women, including advice on safer sex. The MASH Nurse delivers sexual health screenings from the MASH Drop-in Centre and we have clinics where women can attend without an appointment. The Nurse also provides outreach sexual health provision, visiting sex work saunas and providing screenings on the MASH Outreach Van. The nurse also delivers STI treatments, Hepatitis B vaccinations, condoms, referrals into termination of pregnancy, pregnancy testing, Hepatitis C clinics, Blood Borne Virus advice/referral and general health promotion advice. In addition to these services, this year the Nurse has also provided welfare checks via the phone, postal self-testing kits and Covid-19 vaccinations.

On-foot Outreach

The MASH team conduct on foot outreach in the City Centre three times per week. This model of engagement works really well and we are targeting women who are begging and/or rough sleeping. Many of them are involved in survival/opportunistic sex work, but do not necessarily identify as sex workers. The main focus of this work has been to support women off the street into safe accommodation and we have supported several women with a variety of complex issues. We also

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continue to be the specialist partner working with women at the Street Engagement Hub, a multiagency approach to working with people begging and sleeping rough in Manchester. The Street Engagement Hub is a local authority led initiative which brings together key partners including police, housing and homelessness services, drug and alcohol services and physical and mental health support in order to support people through an engagement rather than enforcement model. MASH was also a key partner in supporting women in Manchester's Cold Weather Provision over the Winter of 2021-22, providing wraparound support to women during their stay and helping them to find long-term accommodation options.

Trafficking and Modern Slavery

We continue to see indicators of modern slavery among street sex workers and offer women the help and support they need. We work closely with the Greater Manchester Modern Slavery Unit, Greater Manchester Police and are active members of the Greater Manchester Modern Slavery NGO forum. All MASH staff and volunteers have received training to be able to recognise the indicators of trafficking and how to support victims that are identified. MASH supports migrant women on the streets and in massage parlours and we have observed that trafficking is a hidden crime and often victims do not self-identify as a victim. We give out lots of information to migrant workers that advises them of their rights and the support services available if they feel unsafe. MASH has supported victims into safe accommodation and through the process of repatriation.

Greater Manchester Housing First Partnership

At the start of 2021 MASH became part of the Greater Manchester Housing First Partnership pilot, hosting three Housing First Workers who work specifically with women. Housing First is an internationally evidence-based approach, which uses independent, stable housing as a platform to enable individuals experiencing multiple and complex disadvantage to begin recovery and move away from homelessness.

Respite Rooms

Over 2021/22 MASH began a new partnership project with Manchester City Council, The Riverside Group and Manchester Women's Aid. This project seeks to support women who are rough sleeping and also at risk of domestic abuse and violence. Specifically, women housed with a temporary accommodation provider are involved in the project. They are provided gender and trauma-informed wraparound support by MASH's Specialist Inreach Worker and have access to domestic abuse support from a specialist Women's Aid worker. So far, engagement and outcomes through this project have been excellent.

User involvement and Co-production

MASH has a long standing commitment to working with women who have lived experience of sex work to plan and deliver our services. In 2020 MASH set up our Service User Advisory Panel which meets monthly with the CEO and Women's Influence Worker to develop MASH's strategy and offer expertise around service delivery, external partnerships and new initiatives. A member described it: "The panel is a small, diverse group of women who have benefited from services past and present. Before any strategies are drafted, or decisions made, the panel feed in on the topic". The panel links directly with the board and governance structures, and staff members regularly attend panel meetings to consult on key issues, new ideas and projects and funding opportunities.

Diversity, Equity and Inclusion

In 2020 we recognised that to steer the organisation through not only Covid, but also a societal reckoning around structural and racial inequalities, we proactively needed to make changes. We undertook a skills and equalities audit and focused on key gaps such as underrepresentation on our Board and key gaps in expertise regarding legal, finance and HR. Through a robust and targeted

recruitment process we appointed 6 new Board members with diverse backgrounds including race, social class and lived experience of sex work and using MASH's services, homelessness, domestic abuse and refugee status. We went from an all-white Board, to the majority of our trustees coming from racially minoritised backgrounds. We now have specific DEI expertise at Board level.

In late 2021, we surveyed our workforce to understand the demographic makeup of our organisation. This survey will run every two years so we can continually set targets and improve representation and inclusion.

In 2021/22, we began a Data and Impact review in order to improve our processes, identify gaps in our data collection methods, including in relation to capturing protected characteristics intersectionality - and to begin to develop a Theory of Change for MASH which will be co-produced with service users in 2022/23.

The board and senior team proactively leads on Diversity, Equity and Inclusion (DEI) at MASH to ensure it is at the heart of our strategy and embedded across everything we do. Trustees use their lived experience of inequalities to bring passion, insight and leadership to this work. We have identified DEI champions across the Board and wider team who work together to ensure DEI is a priority across everyone's working practice. We have developed a DEI road map and action plan which sits across our strategy and have created an DEI Task Force with representation from trustees, staff, volunteers and service users. The Task Force holds us to account, overseeing and monitoring implementation of our DEI action plans. We also have regular check-ins with external DEI consultants and use industry recognised tools, such as the Meyer DEI Spectrum, to better understand our current status and set action plans which can be integrated across our organisation which have tangible deliverables so we can measure improvement.

We are an actively learning and development organisation and recognise that we are on a continuous DEI journey.

Tangible differences include in 2021/22:

- Much increased awareness of DEI across our whole team, including recognition of our own demographics, our unconscious bias and how we as individuals can take ownership of and embed DEI practice in our work.
- Improved understanding of how our societal systems and structures are discriminatory and excluding, and steps we can collectively take to improve outcomes
- Developing an open culture at MASH where people can have honest conversations, constructive challenge and explore DEI in a safe place, offering support and identifying training needs
- Developing partnerships with equalities organisations to support best practice, commission training and devise partnership projects to better support and serve diverse communities.

Financial Review

The majority of our funding continues to come from our contract with Manchester City Council's Public Health department and from a range of grant giving bodies. We saw our income and expenditure increase significantly this year as the result of a number of factors. We had our first full year as part of the Greater Manchester Housing First Partnership and began delivering a new project, Respite Rooms.

We have continued to work to diversify our income. Our part time fundraiser has developed relationships with a number of community groups and the public to work towards reducing our reliance on larger funders.

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Investment powers and policy

The trustees having regard to the liquidity requirements of operating the charity have kept available funds in an interest bearing deposit account.

Reserves Policy and going concern

The charity aims to maintain free reserves in unrestricted funds at a level which equates to six months of charitable expenditure. With MASH offering a critical frontline service to vulnerable women, the continuity of the charitable activities is paramount and thus reserves held should ensure MASH could adequately sustain services for at least six-months should the charity incur rising costs or see its main sources of grant income cease. The overall reserves held on the 31st March 2022 was £340,424 of which £30,000 was designated to the relocation of the MASH premises and £40,000 was designated as a cost of living (inflation) contingency. The balance held in unrestricted reserves at 31st March 2022 was £270,424 of which £260,793 were free reserves after allowing for funds tied up in tangible fixed assets. £260,793 equates to roughly 4 months of charitable expenditure hence MASH is looking to build up the level of free reserves in future years.

Risk Management

The charity has a risk register where the major risks, identified by the Trustees, are registered and systems put in place to manage them. The Trustees have in place policies to cover a variety of risks, including those relating to Health and Safety and Safeguarding. Formal risk assessments are in place for all our venues and activities and these are regularly reviewed, including with regard to the latest Covid-19 guidelines. Any issues of concern are reported to the Trustees through a system of incident reporting. The Trustees review organisational risks through the annual business planning process and at Board Meetings.

Plans for Future Periods

- To launch our next 5-year strategy with four key ambitions:
 - Strengthening our support to women to maintain the quality of the core services we offer and extend our current package to meet the needs of more women
 - Increasing our reach by meeting more women where they are at across Greater Manchester in terms of location and a focus on protected characteristics and intersectionality
 - Amplifying women's voices and influencing change by centring women's voices and experience across all aspects of our work and ensuring that services for women are co-designed with them.
 - Creating a progressive inclusive organisational culture which includes development of a People Strategy and a Lived Experience leaders programme
- To continue to respond to the changing needs of our service users and to changes in the external environment
- To strengthen existing and develop new partnerships in order to improve the life outcomes of the women we support
- To explore new models for the provision of sexual health services
- To increase our reach and how we can support women working in the 10 boroughs of Greater Manchester
- To continue to develop our service user involvement
- To commit to improve the diversity and accessibility of our organisation and to further embed Diversity, Equity and Inclusion into our culture
- To commit to reducing our carbon footprint and creating and implementing environmental policies.

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Quarterly budgets, reserves amounts and expenditure savings will continue to be monitored closely by Trustees whilst fundraising will be concentrated on projects that help enable the Charity to work through this difficult period. Fundraising will continue to cover Covid-19 costs and to seek further unrestricted income to deal with ongoing recovery from Covid and the current cost of living crisis.

Structure Governance and Management

Manchester Action on Street Health is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated 27th November 1995 as amended by special resolution registered at Companies House on 3rd March 2016. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 4th January 1996.

Appointment of Trustees

All the directors of the company are also trustees of the charity. At every A.G.M. one third of all the trustee directors shall retire from office but shall be eligible for re-appointment, MANCHESTER ACTION ON STREET HEALTH The charity may by ordinary resolution appoint a person who is willing to act to be a director.

Trustee Induction and Training

MASH has developed a comprehensive Trustee Resource Pack to support the trustees in their work. Induction includes meeting the existing Trustees, an explanation of the context in which the Charity operates and visits to operation sites where necessary. The obligations of management committee members are explained and key documents, including the Memorandum and Articles and the latest set of accounts are provided.

Organisation

The board of trustees administers the charity. The board normally meets every three months. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

Related Parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year, other than disclosed in the notes to the accounts, no such related party transactions were reported.

Reference and Administrative Information

Charity Name: Manchester Action on Street Health (also known as MASH)

Charity Number: 1051754

Company Registration Number: 03131154

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management Personnel: Directors and Trustees

Tabatha O' Brien-Butcher Chair of Trustees

Katherine Eaton

Sarah Miguel

Helen Clayton

Colette Cronshaw

Dr Louisa Baxter

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Nazanin Ghodrati

Iram Kiani

Rachel Hurst

Andrea Anderson

Naeed Khan

Annabel Emery

Vice Chair

Treasurer

(appointed September 2021)

(appointed November 2021)

Company Secretary

Chief Executive

Annabel Emery

Registered Office

94-96 Fairfield St

Manchester

M1 2WR

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

National Westminster Bank

Manchester University Precinct De Havilland Way

Horwich

BL6 4YU

CAF Bank Ltd

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4JQ

Leeds Building Society

105 Albion Street

Leeds

LS1 SAS

Trustees Responsibilities

The charity trustees (who are also the directors of Manchester Action on Street Health for the purposes of company law) are responsible for preparing a trustees' annual report and 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees.



Tabatha O'Brien-Butcher Chair of Trustees

Date: 11th August 2022

Independent examiner's report to the trustees of MANCHESTER ACTION ON STREET HEALTH

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 11 to 23.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA

A.M. King

Community Accountancy Service Ltd

The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 11th August 2022

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2022**

| | Further Details | Unrestricted Funds £ | Restricted Funds £ | Total Funds Year Ended 31 March 2022 £ | Total Funds Year Ended 31 March 2021 £ |
|------------------------------------|-----------------|----------------------------|--------------------------|--|---|
| Income from: | | | | | |
| Donations and legacies | (3) | 32,322 | - | 32,322 | 33,886 |
| Charitable Activities | (4) | 230,436 | 526,088 | 756,524 | 654,701 |
| Other Trading Activities | (5) | 2,560 | - | 2,560 | 2,678 |
| Other Income | | 1,040 | - | 1,040 | 50 |
| Investment Income | | 13 | - | 13 | 12 |
| Total | | 266,371 | 526,088 | 792,459 | 691,327 |
| Expenditure on: | | | | | |
| Raising Funds | (6) | - | 6,900 | 6,900 | 30,201 |
| Charitable Activities | (6) | 265,414 | 519,188 | 784,602 | 581,130 |
| Other | (6) | - | - | - | - |
| Total | | 265,414 | 526,088 | 791,502 | 611,331 |
| Net income/(expenditure) | | 957 | - | 957 | 79,996 |
| Transfers between funds | (15) | - | - | - | - |
| Net movement in funds | | 957 | - | 957 | 79,996 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | (15) | 339,467 | - | 339,467 | 259,471 |
| Total funds carried forward | (15) | 340,424 | - | 340,424 | 339,467 |

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 14 to 23 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022

Company registration number: 03131154

| | Notes | 2022 £ | 2021 £ |
|--|-------|-----------------------|-----------------------|
| Fixed assets: | | | |
| Tangible assets | (11) | 9,631 | 17,290 |
| Total fixed assets | | <u>9,631</u> | <u>17,290</u> |
| Current assets: | | | |
| Debtors | (12) | 58,244 | 79,286 |
| Cash at Bank & in Hand | | 426,827 | 392,968 |
| Total current assets | | <u>485,071</u> | <u>472,254</u> |
| Liabilities: | | | |
| Creditors: Amounts falling due within one year | (13) | 154,278 | 150,077 |
| Net current assets or liabilities | | <u>330,793</u> | <u>322,177</u> |
| Total assets less current liabilities | | 340,424 | 339,467 |
| Total net assets or liabilities | | <u><u>340,424</u></u> | <u><u>339,467</u></u> |
| The funds of the charity: | | | |
| Restricted income funds | (15) | - | - |
| Unrestricted income funds | (15) | 340,424 | 339,467 |
| Total charity funds | | <u><u>340,424</u></u> | <u><u>339,467</u></u> |

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 11th August 2022


Rachel Hurst Treasurer

The notes on pages 14 to 23 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2022

Reconciliation of net movement in funds to net cash flow from operating activities

| | Year Ended 31 March 2022 £ | Year Ended 31 March 2021 £ |
|--|-------------------------------------|-------------------------------------|
| Net movement in funds | 957 | 79,996 |
| Add back depreciation | 9,262 | 18,911 |
| Deduct investment income | (13) | (12) |
| Decrease/(increase) in debtors | 21,042 | (40,707) |
| Increase/(decrease) in creditors | 4,201 | 41,006 |
| Net cash used in operating activities | <u>35,449</u> | <u>99,194</u> |
| Cash flows from investment activities: | | |
| Interest | 13 | 12 |
| Purchase of fixed assets | (1,603) | (25,673) |
| Net cash provided by investing activities | <u>(1,590)</u> | <u>(25,661)</u> |
| Increase/(decrease) in cash and cash equivalents during the year | 33,859 | 73,533 |
| Cash and cash equivalents brought forward | 392,968 | 319,435 |
| Cash and cash equivalents carried forward | <u><u>426,827</u></u> | <u><u>392,968</u></u> |

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 35 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising activities, website costs and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

| | |
|-------------------------|--|
| Computers | 33.33% on cost |
| Fixtures and Fittings | 33.33% on cost |
| Leasehold Refurbishment | 20% on cost (over the period of the lease) |
| Motor Vehicle | 25% on cost |

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

The partner of the CEO was paid £nil for consultancy work in the period (2021: £5,000).

3. Donations and Legacies

| | Unrestricted | Restricted | Total Funds | Total Funds |
|---------------------------|---------------|---------------|---------------|---------------|
| | Year Ended 31 | Year Ended 31 | Year Ended | Year Ended |
| | March 2022 | March 2022 | 31 March | 31 March |
| | £ | £ | £ | £ |
| Donations and Fundraising | 32,322 | - | 32,322 | 30,339 |
| Miscellaneous Income | - | - | - | 3,547 |
| | <u>32,322</u> | <u>-</u> | <u>32,322</u> | <u>33,886</u> |

Previous reporting period

| | Unrestricted | Restricted | Total Funds |
|---------------------------|---------------|---------------|---------------|
| | Year Ended 31 | Year Ended 31 | Year Ended |
| | March 2021 | March 2021 | 31 March |
| | £ | £ | £ |
| Donations and Fundraising | 30,339 | - | 30,339 |
| Miscellaneous Income | 3,547 | - | 3,547 |
| | <u>33,886</u> | <u>-</u> | <u>33,886</u> |

4. Income from charitable activities

| | Unrestricted | Restricted | Total Funds | Total Funds |
|---|---------------|---------------|-------------|-------------|
| | Year Ended 31 | Year Ended 31 | Year Ended | Year Ended |
| | March 2022 | March 2022 | 31 March | 31 March |
| | £ | £ | 2022 | 2021 |
| | | | £ | £ |
| General grants: | | | | |
| Manchester City Council | 198,250 | - | 198,250 | 198,250 |
| MCC Discretionary Fund | - | - | - | 10,000 |
| GSK | - | - | - | 3,000 |
| Weston Awards | - | - | - | 6,500 |
| Lloyds Covid Recovery | 25,000 | - | 25,000 | 6,250 |
| Salford and Trafford Council's | 7,186 | - | 7,186 | 7,186 |
| Restricted grants & contracts: | | | | |
| GM Housing First | - | 129,815 | 129,815 | 5,494 |
| Big Change Manchester | - | 227 | 227 | - |
| Big Give | - | 700 | 700 | - |
| St Philips Church | - | 150 | 150 | - |
| The Charity Service | - | 1,000 | 1,000 | - |
| CMS Social Impact Fund | - | 250 | 250 | - |
| Comic Relief | - | 26,667 | 26,667 | 38,008 |
| Covid Health Equality Manchester | - | 3,255 | 3,255 | - |
| Covid Recovery Fund | - | 2,907 | 2,907 | - |
| GMCA | - | 49,012 | 49,012 | 49,012 |
| GMCA Covid 19 | - | - | - | 11,215 |
| Asda Foundation | - | - | - | 300 |
| Our Manchester | - | 30,545 | 30,545 | 30,545 |
| CAF - Covid 19 | - | - | - | 5,000 |
| Comic Relief - Covid 19 | - | - | - | 40,000 |
| Covid 19 Homelessness Support Fund | - | 5,542 | 5,542 | 19,397 |
| Crisis - Covid 19 | - | - | - | 5,000 |
| Garfield Weston | - | 30,000 | 30,000 | - |
| HMRC CVJRS | - | - | - | 17,894 |
| HMRC SSP | - | 347 | 347 | - |
| GM Covid 19 Community Champions | - | 2,040 | 2,040 | - |
| GM High Sheriff's Trust | - | 3,500 | 3,500 | - |
| GM Mayor's Office Covid 19 Bid 1 | - | - | - | 6,500 |
| GM Mayor's Office Covid 19 Bid 2 | - | - | - | 10,000 |
| GM Probation | - | 2,194 | 2,194 | - |
| GM Protect & Vaccinate | - | 972 | 972 | - |
| Grand Trust | - | 12,500 | 12,500 | - |
| Henry Smith | - | 30,000 | 30,000 | - |
| Housing Support Fund | - | 140 | 140 | - |
| Manchester Wellbeing Fund | - | - | - | 500 |
| Margaret's Fund | - | 200 | 200 | - |
| MCC Community Safety Partnership | - | 4,950 | 4,950 | 5,000 |
| MCC Covid 19 SW Resource | - | - | - | 2,000 |
| Mental Health VCSE Leaders | - | - | - | 1,500 |
| MHCLG Respite Rooms | - | 35,396 | 35,396 | - |
| MoJ Victims' Law Consultation | - | 1,400 | 1,400 | - |
| Morrisons | - | - | - | 5,000 |
| Nationwide Community Grants | - | 25,465 | 25,465 | - |
| Oldham SH Needs Assessment | - | 2,750 | 2,750 | - |
| One Manchester Covid Response Fund | - | 19,812 | 19,812 | - |
| Our Manchester Covid Impact Fund | - | 9,857 | 9,857 | - |
| Peter Kershaw Trust | - | - | - | 2,000 |
| PHE Innovation Fund | - | - | - | 29,771 |
| Reaching Communities | - | - | - | 44,560 |
| RSA Neighbourly | - | - | - | 3,500 |
| Tampon Tax Community Fund 2 | - | - | - | 7,500 |
| Shelter | - | 33,125 | 33,125 | 14,133 |
| Trafford Housing Trust | - | 15,991 | 15,991 | 17,892 |
| UKH Foundation | - | - | - | 5,000 |
| Vicar's Relief Fund | - | - | - | 1,860 |
| Winter Transformation Fund | - | 15,563 | 15,563 | - |
| Manchester City Council Homeless Prevention | - | 26,868 | 26,868 | 26,868 |
| Restricted charitable foundations: | | | | |
| HACK Foundation | - | 1,948 | 1,948 | - |
| Leeds Building Society Foundation | - | 1,000 | 1,000 | - |
| Lloyds Covid 19 | - | - | - | 9,875 |
| Lloyds Bank Foundation | - | - | - | 8,191 |
| | 230,436 | 526,088 | 756,524 | 654,701 |

Previous reporting period

| | Unrestricted | Restricted | Total Funds |
|---|---------------|---------------|-------------|
| | Year Ended 31 | Year Ended 31 | Year Ended |
| | March 2021 | March 2021 | 31 March |
| | £ | £ | £ |
| General grants: | | | |
| Manchester City Council | 198,250 | - | 198,250 |
| MCC Discretionary Fund | 10,000 | - | 10,000 |
| GSK | 3,000 | - | 3,000 |
| Weston Awards | 6,500 | - | 6,500 |
| Lloyds Covid Recovery | 6,250 | - | 6,250 |
| Salford and Trafford Council's | 7,186 | - | 7,186 |
| Restricted grants & contracts: | | | |
| GM Housing First | - | 5,494 | 5,494 |
| Comic Relief | - | 38,008 | 38,008 |
| GMCA | - | 49,012 | 49,012 |
| GMCA Covid 19 | - | 11,215 | 11,215 |
| Asda Foundation | - | 300 | 300 |
| Our Manchester | - | 30,545 | 30,545 |
| CAF - Covid 19 | - | 5,000 | 5,000 |
| Comic Relief - Covid 19 | - | 40,000 | 40,000 |
| Covid 19 Homelessness Support Fund | - | 19,397 | 19,397 |
| Crisis - Covid 19 | - | 5,000 | 5,000 |
| HMRC CVJRS | - | 17,894 | 17,894 |
| GM Mayor's Office Covid 19 Bid 1 | - | 6,500 | 6,500 |
| GM Mayor's Office Covid 19 Bid 2 | - | 10,000 | 10,000 |
| Manchester Wellbeing Fund | - | 500 | 500 |
| MCC Community Safety Partnership | - | 5,000 | 5,000 |
| MCC Covid 19 SW Resource | - | 2,000 | 2,000 |
| Mental Health VCSE Leaders | - | 1,500 | 1,500 |
| Morrisons | - | 5,000 | 5,000 |
| Peter Kershaw Trust | - | 2,000 | 2,000 |
| PHE Innovation Fund | - | 29,771 | 29,771 |
| Reaching Communities | - | 44,560 | 44,560 |
| RSA Neighbourly | - | 3,500 | 3,500 |
| Tampon Tax Community Fund 2 | - | 7,500 | 7,500 |
| Shelter | - | 14,133 | 14,133 |
| Trafford Housing Trust | - | 17,892 | 17,892 |
| UKH Foundation | - | 5,000 | 5,000 |
| Vicar's Relief Fund | - | 1,860 | 1,860 |
| Manchester City Council Homeless Prevention | - | 26,868 | 26,868 |
| Restricted charitable foundations: | | | |
| Lloyds Covid 19 | - | 9,875 | 9,875 |
| Lloyds Bank Foundation | - | 8,191 | 8,191 |
| | 231,186 | 423,515 | 654,701 |

5. Income from other trading activities

| | Unrestricted | Restricted | Total Funds | Total Funds |
|----------------|---------------|---------------|-------------|-------------|
| | Year Ended 31 | Year Ended 31 | Year Ended | Year Ended |
| | March 2022 | March 2022 | 31 March | 31 March |
| | £ | £ | £ | £ |
| Placement Fees | 2,560 | - | 2,560 | 2,678 |
| | 2,560 | - | 2,560 | 2,678 |

Previous reporting period

| | Unrestricted | Restricted | Total Funds |
|----------------|---------------|---------------|-------------|
| | Year Ended 31 | Year Ended 31 | Year Ended |
| | March 2021 | March 2021 | 31 March |
| | £ | £ | £ |
| Placement Fees | 2,678 | - | 2,678 |
| | 2,678 | - | 2,678 |

6. Expenditure

| | Services to female sex workers in Manchester £ | Year Ended 31 March 2022 £ | Year Ended 31 March 2021 £ |
|--|--|-------------------------------------|-------------------------------------|
| Expenditure on raising funds: | | | |
| Fundraising activities | 2,936 | 2,936 | 5,275 |
| Research and Capacity Building | - | - | 9,980 |
| Website | 2,159 | 2,159 | 10,200 |
| Advertising and marketing | 1,805 | 1,805 | 4,746 |
| | <u>6,900</u> | <u>6,900</u> | <u>30,201</u> |
| Expenditure on charitable activities: | | | |
| Employment Costs | 595,207 | 595,207 | 394,496 |
| Sessional Staff | 450 | 450 | - |
| Homeworking Expenses | - | - | 741 |
| Staff Welfare Support | 2,302 | 2,302 | 2,290 |
| Project Management Costs | 401 | 401 | 413 |
| Training | 3,367 | 3,367 | 5,508 |
| Counselling | 13,490 | 13,490 | 8,410 |
| HF Personalisation Fund | 13,846 | 13,846 | 209 |
| Recruitment Costs | - | - | 1,375 |
| Outreach Vehicle Expenses | 2,195 | 2,195 | 2,466 |
| Advisory Panel | 691 | 691 | - |
| Women's Engagement Expenses | 5,005 | 5,005 | 1,694 |
| Staff Security | 864 | 864 | 21 |
| Volunteer Expenses | 5,416 | 5,416 | 3,972 |
| Activity Resources | 13,311 | 13,311 | 11,999 |
| Interpreters | 9,597 | 9,597 | 10,062 |
| Travel Expenses | 4,594 | 4,594 | 813 |
| Medical Supplies | 2,755 | 2,755 | 2,760 |
| Destitution/Direct Support Costs | 7,477 | 7,477 | 7,026 |
| Heat, Light & Water | 5,336 | 5,336 | 7,049 |
| Equipment & Repairs | 5,105 | 5,105 | 9,755 |
| Monitoring System | 2,229 | 2,229 | 2,820 |
| Subscriptions | 2,925 | 2,925 | 5,990 |
| IT Maintenance | 8,286 | 8,286 | 6,339 |
| Cleaning | 19,175 | 19,175 | 14,658 |
| Telephone | 10,432 | 10,432 | 11,586 |
| Rent & Rates | 19,723 | 19,723 | 19,775 |
| Insurance | 9,833 | 9,833 | 6,758 |
| Governance and Support Costs | 9,746 | 9,746 | 21,695 |
| Bank Charges | 492 | 492 | 422 |
| Post, Printing & Stationery | 1,090 | 1,090 | 1,117 |
| Depreciation | 9,262 | 9,262 | 18,911 |
| | <u>784,602</u> | <u>784,602</u> | <u>581,130</u> |
| Other expenditure: | | | |
| Sundries | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| | <u>791,502</u> | <u>791,502</u> | <u>611,331</u> |
| Restricted funds | | 526,088 | 423,515 |
| Unrestricted funds | | 265,414 | 187,816 |
| | | <u>791,502</u> | <u>611,331</u> |

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

| | General Support | Governance | Total 2022 | Basis of apportionment |
|------------------------|-----------------|--------------|--------------|------------------------|
| Accountancy Fees | - | 1,440 | 1,440 | type of expense |
| Payroll Bureau Charges | 2,178 | - | 2,178 | type of expense |
| Other Accountancy Fees | 659 | - | 659 | type of expense |
| Health & Safety | 1,140 | - | 1,140 | type of expense |
| Consultancy Fees | 1,250 | - | 1,250 | type of expense |
| Trustee Development | - | 204 | 204 | type of expense |
| Trustee Expenses | - | 6 | 6 | type of expense |
| Trustee Recruitment | - | 1,800 | 1,800 | type of expense |
| Professional Fees | 1,069 | - | 1,069 | type of expense |
| | <u>6,296</u> | <u>3,450</u> | <u>9,746</u> | |

| | General Support | Governance | Total 2021 | Basis of apportionment |
|------------------------|-----------------|--------------|---------------|------------------------|
| Accountancy Fees | - | 1,440 | 1,440 | type of expense |
| Payroll Bureau Charges | 1,858 | - | 1,858 | type of expense |
| Other Accountancy Fees | 1,034 | - | 1,034 | type of expense |
| Health & Safety | 1,140 | - | 1,140 | type of expense |
| Consultancy Fees | 8,600 | - | 8,600 | type of expense |
| Trustee Recruitment | - | 6,000 | 6,000 | type of expense |
| Trustee Training | - | 1,106 | 1,106 | type of expense |
| Professional Fees | 517 | - | 517 | type of expense |
| | <u>13,149</u> | <u>8,546</u> | <u>21,695</u> | |

9. Analysis of staff costs

| | Year Ended 31 March 2022 £ | Year Ended 31 March 2021 £ |
|-----------------------|-------------------------------------|-------------------------------------|
| Wages and Salaries | 530,011 | 352,709 |
| Redundancy | - | - |
| Social Security Costs | 45,206 | 27,900 |
| Pension Costs | 19,990 | 13,887 |
| | <u>595,207</u> | <u>394,496</u> |
| Charitable Activities | 595,207 | 394,496 |
| Support Costs | - | - |
| | <u>595,207</u> | <u>394,496</u> |

The average number of employees during the year was 20 FTE 18.3 (previous year: 15, FTE 15).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £49,994 (previous year: £49,053), No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

| | Year Ended 31 March 2022 £ | Year Ended 31 March 2021 £ |
|------------------------------|-------------------------------------|-------------------------------------|
| Independent Examination Fees | 1,440 | 1,440 |
| Other Accountancy Services | 659 | 1,034 |
| | <u>2,099</u> | <u>2,474</u> |

11. Tangible Fixed Assets

| | Computers | Fixtures and Fittings | Leasehold Refurbishments | Motor Vehicle | Total |
|-------------------------|-----------|--------------------------|-----------------------------|---------------|---------|
| Cost | £ | £ | £ | £ | £ |
| At 1 April 2021 | 62,079 | 24,318 | 64,931 | 45,488 | 196,816 |
| Additions | 1,603 | - | - | - | 1,603 |
| Disposals | - | - | - | - | - |
| At 31 March 2022 | 63,682 | 24,318 | 64,931 | 45,488 | 198,419 |
| Depreciation | | | | | |
| At 1 April 2021 | 47,895 | 21,386 | 64,931 | 45,314 | 179,526 |
| Charge for Year | 7,622 | 1,466 | - | 174 | 9,262 |
| Eliminated on Disposals | - | - | - | - | - |
| At 31 March 2022 | 55,517 | 22,852 | 64,931 | 45,488 | 188,788 |
| NET BOOK VALUE | | | | | |
| At 31 March 2022 | 8,165 | 1,466 | - | - | 9,631 |
| At 31 March 2021 | 14,184 | 2,932 | - | 174 | 17,290 |

12. Analysis of debtors

| | 2022 | 2021 |
|---------------|--------|--------|
| | £ | £ |
| Debtors | 41,515 | 65,296 |
| Prepayments | 16,676 | 13,990 |
| Other debtors | 53 | - |
| | 58,244 | 79,286 |

Debtors and prepayments related to restricted funds £31,887 (2021: £65,296) and unrestricted funds £16,120 (2021: £13,990)

13. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---|---------|---------|
| | £ | £ |
| Creditors | 15,028 | 15,094 |
| Short-term compensated absences (holiday pay) | 8,024 | 2,497 |
| Other creditors and accruals | 1,653 | 1,610 |
| Deferred income | 129,573 | 130,876 |
| | 154,278 | 150,077 |

14. Deferred income

Deferred income comprises grants received in advance.

| | |
|---|-----------|
| Balance as at 1 April 2021 | 130,876 |
| Amount released to income earned from charitable activities | (130,876) |
| Amount deferred in year | 129,573 |
| Balance at 31 March 2022 | 129,573 |

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

| | Balance at 1 April 2021 | Incoming Resources | Resources Expended | Transfers | Balance at 31 March 2022 |
|------------------|----------------------------|-----------------------|-----------------------|-----------|-----------------------------|
| | £ | £ | £ | £ | £ |
| General Fund | 269,467 | 266,371 | (265,414) | - | 270,424 |
| Designated Funds | 70,000 | - | - | - | 70,000 |
| | 339,467 | 266,371 | (265,414) | - | 340,424 |

Previous reporting period

| | Balance at 1 April 2020 | Incoming Resources | Resources Expended | Transfers | Balance at 31 March 2021 |
|------------------|----------------------------|-----------------------|-----------------------|-----------|-----------------------------|
| | £ | £ | £ | £ | £ |
| General Fund | 259,471 | 267,812 | (187,816) | (70,000) | 269,467 |
| Designated Funds | - | - | - | 70,000 | 70,000 |
| | 259,471 | 267,812 | (187,816) | - | 339,467 |

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves"

For future relocation and cost of living/inflation impact

Analysis of movements in restricted funds

| | Balance at 1 April 2021 | Incoming Resources | Resources Expended | Transfers | Balance at 31 March 2022 |
|--|----------------------------|-----------------------|-----------------------|-----------|-----------------------------|
| | £ | £ | £ | £ | £ |
| GM Housing First | - | 129,815 | (129,815) | - | - |
| Big Change Manchester | - | 227 | (227) | - | - |
| Big Give | - | 700 | (700) | - | - |
| St Philips Church | - | 150 | (150) | - | - |
| The Charity Service | - | 1,000 | (1,000) | - | - |
| CMS Social Impact Fund | - | 250 | (250) | - | - |
| Comic Relief | - | 26,667 | (26,667) | - | - |
| Covid Health Equality Manchester | - | 3,255 | (3,255) | - | - |
| Covid Recovery Fund | - | 2,907 | (2,907) | - | - |
| GMCA | - | 49,012 | (49,012) | - | - |
| Our Manchester | - | 30,545 | (30,545) | - | - |
| Covid 19 Homelessness Support Fund | - | 5,542 | (5,542) | - | - |
| Garfield Weston | - | 30,000 | (30,000) | - | - |
| HMRC SSP | - | 347 | (347) | - | - |
| GM Covid 19 Community Champions | - | 2,040 | (2,040) | - | - |
| GM High Sheriff's Trust | - | 3,500 | (3,500) | - | - |
| GM Probation | - | 2,194 | (2,194) | - | - |
| GM Protect & Vaccinate | - | 972 | (972) | - | - |
| Grand Trust | - | 12,500 | (12,500) | - | - |
| Henry Smith | - | 30,000 | (30,000) | - | - |
| Housing Support Fund | - | 140 | (140) | - | - |
| Margaret's Fund | - | 200 | (200) | - | - |
| MCC Community Safety Partnership | - | 4,950 | (4,950) | - | - |
| MHCLG Respite Rooms | - | 35,396 | (35,396) | - | - |
| MoJ Victims' Law Consultation | - | 1,400 | (1,400) | - | - |
| Nationwide Community Grants | - | 25,465 | (25,465) | - | - |
| Oldham SH Needs Assessment | - | 2,750 | (2,750) | - | - |
| One Manchester Covid Response Fund | - | 19,812 | (19,812) | - | - |
| Our Manchester Covid Impact Fund | - | 9,857 | (9,857) | - | - |
| Winter Transformation Fund | - | 15,563 | (15,563) | - | - |
| Manchester City Council Homeless Prevention Shelter | - | 26,868 | (26,868) | - | - |
| Trafford Housing Trust | - | 33,125 | (33,125) | - | - |
| HACK Foundation | - | 15,991 | (15,991) | - | - |
| Leeds Building Society Foundation | - | 1,948 | (1,948) | - | - |
| | - | 1,000 | (1,000) | - | - |
| | - | 526,088 | (526,088) | - | - |

Previous reporting period

| | Balance at 1 April 2020 | Incoming Resources | Resources Expended | Transfers | Balance at 31 March 2021 |
|---|----------------------------|-----------------------|-----------------------|-----------|-----------------------------|
| | £ | £ | £ | £ | £ |
| GM Housing First | - | 5,494 | (5,494) | - | - |
| Comic Relief | - | 38,008 | (38,008) | - | - |
| GMCA | - | 49,012 | (49,012) | - | - |
| GMCA Covid 19 | - | 11,215 | (11,215) | - | - |
| Asda Foundation | - | 300 | (300) | - | - |
| Our Manchester | - | 30,545 | (30,545) | - | - |
| CAF - Covid 19 | - | 5,000 | (5,000) | - | - |
| Comic Relief - Covid 19 | - | 40,000 | (40,000) | - | - |
| Covid 19 Homelessness Support Fund | - | 19,397 | (19,397) | - | - |
| Crisis - Covid 19 | - | 5,000 | (5,000) | - | - |
| HMRC CVJRS | - | 17,894 | (17,894) | - | - |
| GM Mayor's Office Covid 19 Bid 1 | - | 6,500 | (6,500) | - | - |
| GM Mayor's Office Covid 19 Bid 2 | - | 10,000 | (10,000) | - | - |
| Manchester Wellbeing Fund | - | 500 | (500) | - | - |
| MCC Community Safety Partnership | - | 5,000 | (5,000) | - | - |
| MCC Covid 19 SW Resource | - | 2,000 | (2,000) | - | - |
| Manchester City Council Homeless Prevention | - | 26,868 | (26,868) | - | - |
| Mental Health VCSE Leaders | - | 1,500 | (1,500) | - | - |
| Morrisons | - | 5,000 | (5,000) | - | - |
| Peter Kershaw Trust | - | 2,000 | (2,000) | - | - |
| PHE Innovation Fund | - | 29,771 | (29,771) | - | - |
| Reaching Communities | - | 44,560 | (44,560) | - | - |
| RSA Neighbourly | - | 3,500 | (3,500) | - | - |
| Tampon Tax Community Fund 2 | - | 7,500 | (7,500) | - | - |
| Shelter | - | 14,133 | (14,133) | - | - |
| Trafford Housing Trust | - | 17,892 | (17,892) | - | - |
| UKH Foundation | - | 5,000 | (5,000) | - | - |
| Vicar's Relief Fund | - | 1,860 | (1,860) | - | - |
| Lloyds Covid 19 | - | 9,875 | (9,875) | - | - |
| Lloyds Bank Foundation | - | 8,191 | (8,191) | - | - |
| | - | 423,515 | (423,515) | - | - |

Name of restricted fund:

GM Housing First
Big Change Manchester
Big Give
St Philips Church
The Charity Service
CMS Social Impact Fund
Comic Relief
Covid Health Equality Manchester
Covid Recovery Fund
GMCA
Our Manchester
Covid 19 Homelessness Support Fund
Garfield Weston
HMRC SSP
GM Covid 19 Community Champions
GM High Sheriff's Trust
GM Probation
GM Protect & Vaccinate
Grand Trust
Henry Smith
Housing Support Fund
Margaret's Fund
MCC Community Safety Partnership
MHCLG Respite Rooms
Moj Victims' Law Consultation
Nationwide Community Grants
Oldham SH Needs Assessment
One Manchester Covid Response Fund
Our Manchester Covid Impact Fund
Winter Transformation Fund
Manchester City Council Homeless Prevention
Shelter
Trafford Housing Trust
HACK Foundation
Leeds Building Society Foundation

Description, nature and purpose of the fund

for delivering Housing First project
for individual items for service users
for digital capacity building
for individual items for service users
for volunteer expenses
for the MASH Drop-in Centre
for the Mosaic project
for work with service users in response to the Covid-19 pandemic
for partnership work to improve data/impact
for work with service users
for work with service users
for work with service users in response to the Covid-19 pandemic
for core costs
for salaries
for work with service users in response to the Covid-19 pandemic
for work with service users
for joint work with probation services
for individual items for service users
for the MASH Drop-in Centre
for MASH running costs
for individual items for service users
for individual items for service users
for interpretation and support for Eastern European service users
for partnership work at the Gransmoor accommodation
for consultation hosting costs
for tenancy support work
for an assessment of needs in Oldham
for work with service users in response to the Covid-19 pandemic
for work with service users in response to the Covid-19 pandemic
for joint work supporting Cold Weather Provision
for salaries and activities
for work on service user engagement
for work with service users
for individual items for service users
for mobile phones for service users

16. Analysis of net assets between funds

| | Unrestricted funds | Designated funds | Restricted funds | Total 2022 |
|--|-----------------------|---------------------|---------------------|----------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 9,631 | - | - | 9,631 |
| Cash at bank and in hand | 195,367 | 70,000 | 161,460 | 426,827 |
| Other net current assets/(liabilities) | 65,426 | - | (161,460) | (96,034) |
| Total | 270,424 | 70,000 | - | 340,424 |

Previous reporting period

| | Unrestricted funds | Designated funds | Restricted funds | Total 2021 |
|--|-----------------------|---------------------|---------------------|----------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 17,290 | - | - | 17,290 |
| Cash at bank and in hand | 392,968 | - | - | 392,968 |
| Other net current assets/(liabilities) | (70,791) | - | - | (70,791) |
| Total | 269,467 | 70,000 | - | 339,467 |

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Lease Commitments

At 31 March 2022 the charity had future minimum lease payments under non-cancellable operation leases, as follows:

| | 2022 | 2021 |
|---|--------|--------|
| | £ | £ |
| Not later than 1 year | 18,764 | 18,764 |
| Later than 1 year - current annual cost | 18,764 | 18,764 |

Lease payments in these accounts comprise £18,679 within Rent and Rates.

The charity rents a property and a unit. The leases for both of these are on a rolling basis and not for a fixed period of time.

Income and Expenditure Account

| | Year Ended 31 March 2022 £ | Year Ended 31 March 2021 £ |
|---|-------------------------------------|-------------------------------------|
| Income | | |
| Donations and Fundraising | 32,322 | 30,339 |
| Miscellaneous Income | - | 3,547 |
| Other Income | 1,040 | 50 |
| Investment Income | 13 | 12 |
| General grants: | | |
| Manchester City Council | 198,250 | 198,250 |
| MCC Discretionary Fund | - | 10,000 |
| GSK | - | 3,000 |
| Weston Awards | - | 6,500 |
| Lloyds Covid Recovery | 25,000 | 6,250 |
| Salford and Trafford Council's | 7,186 | 7,186 |
| Restricted grants & contracts: | | |
| GM Housing First | 129,815 | 5,494 |
| Big Change Manchester | 227 | - |
| Big Give | 700 | - |
| St Philips Church | 150 | - |
| The Charity Service | 1,000 | - |
| CMS Social Impact Fund | 250 | - |
| Comic Relief | 26,667 | 38,008 |
| Covid Health Equality Manchester | 3,255 | - |
| Covid Recovery Fund | 2,907 | - |
| GMCA | 49,012 | 49,012 |
| GMCA Covid 19 | - | 11,215 |
| Asda Foundation | - | 300 |
| Our Manchester | 30,545 | 30,545 |
| CAF - Covid 19 | - | 5,000 |
| Comic Relief - Covid 19 | - | 40,000 |
| Covid 19 Homelessness Support Fund | 5,542 | 19,397 |
| Crisis - Covid 19 | - | 5,000 |
| Garfield Weston | 30,000 | - |
| HMRC CVJRS | - | 17,894 |
| HMRC SSP | 347 | - |
| GM Covid 19 Community Champions | 2,040 | - |
| GM High Sheriff's Trust | 3,500 | - |
| GM Mayor's Office Covid 19 Bid 1 | - | 6,500 |
| GM Mayor's Office Covid 19 Bid 2 | - | 10,000 |
| GM Probation | 2,194 | - |
| GM Protect & Vaccinate | 972 | - |
| Grand Trust | 12,500 | - |
| Henry Smith | 30,000 | - |
| Housing Support Fund | 140 | - |
| Manchester Wellbeing Fund | - | 500 |
| Margaret's Fund | 200 | - |
| MCC Community Safety Partnership | 4,950 | 5,000 |
| MCC Covid 19 SW Resource | - | 2,000 |
| Mental Health VCSE Leaders | - | 1,500 |
| MHCLG Respite Rooms | 35,396 | - |
| MoJ Victims' Law Consultation | 1,400 | - |
| Morrisons | - | 5,000 |
| Nationwide Community Grants | 25,465 | - |
| Oldham SH Needs Assessment | 2,750 | - |
| One Manchester Covid Response Fund | 19,812 | - |
| Our Manchester Covid Impact Fund | 9,857 | - |
| Peter Kershaw Trust | - | 2,000 |
| PHE Innovation Fund | - | 29,771 |
| Reaching Communities | - | 44,560 |
| RSA Neighbourly | - | 3,500 |
| Tampon Tax Community Fund 2 | - | 7,500 |
| Shelter | 33,125 | 14,133 |
| Trafford Housing Trust | 15,991 | 17,892 |
| UKH Foundation | - | 5,000 |
| Vicar's Relief Fund | - | 1,860 |
| Winter Transformation Fund | 15,563 | - |
| Manchester City Council Homeless Prevention | 26,868 | 26,868 |
| Restricted charitable foundations: | | |
| HACK Foundation | 1,948 | - |
| Leeds Building Society Foundation | 1,000 | - |
| Lloyds Covid 19 | - | 9,875 |
| Lloyds Bank Foundation | - | 8,191 |
| Placement Fees | 2,560 | 2,678 |
| Total Income | 792,459 | 691,327 |

Income and Expenditure Account

Expenditure

| | | |
|-----------------------------------|----------------|----------------|
| Fundraising activities | 2,936 | 5,275 |
| Research and Capacity Building | - | 9,980 |
| Website | 2,159 | 10,200 |
| Advertising and marketing | 1,805 | 4,746 |
| Employment Costs | 595,207 | 394,496 |
| Sessional Staff | 450 | - |
| Homeworking Expenses | - | 741 |
| Staff Welfare Support | 2,302 | 2,290 |
| Project Management Costs | 401 | 413 |
| Training | 3,367 | 5,508 |
| Counselling | 13,490 | 8,410 |
| HF Personalisation Fund | 13,846 | 209 |
| Recruitment Costs | - | 1,375 |
| Outreach Vehicle Expenses | 2,195 | 2,466 |
| Advisory Panel | 691 | - |
| Women's Engagement Expenses | 5,005 | 1,694 |
| Staff Security | 864 | 21 |
| Volunteer Expenses | 5,416 | 3,972 |
| Activity Resources | 13,311 | 11,999 |
| Interpreters | 9,597 | 10,062 |
| Travel Expenses | 4,594 | 813 |
| Medical Supplies | 2,755 | 2,760 |
| Destitution/Direct Support Costs | 7,477 | 7,026 |
| Heat, Light & Water | 5,336 | 7,049 |
| Equipment & Repairs | 5,105 | 9,755 |
| Monitoring System | 2,229 | 2,820 |
| Subscriptions | 2,925 | 5,990 |
| IT Maintenance | 8,286 | 6,339 |
| Cleaning | 19,175 | 14,658 |
| Telephone | 10,432 | 11,586 |
| Rent & Rates | 19,723 | 19,775 |
| Insurance | 9,833 | 6,758 |
| Governance and Support Costs | 9,746 | 21,695 |
| Bank Charges | 492 | 422 |
| Post, Printing & Stationery | 1,090 | 1,117 |
| Depreciation | 9,262 | 18,911 |
| Sundries | - | - |
| Total Expenditure | 791,502 | 611,331 |
| Surplus/(deficit for year) | 957 | 79,996 |