

OUR ROOM MANCHESTER LTD

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

Registered Charity No. 1146658
Company Registration No. 07073286

OUR ROOM MANCHESTER LTD

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30th NOVEMBER 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th November 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).

OBJECTIVES AND ACTIVITIES

The purposes of the charity are the charity is established for the public benefit of men who are suffering from some form of social or economic disadvantage, in particular but not limited to those who have been sexually exploited, for men who have experienced homelessness or living in adverse housing conditions or men vulnerable to criminal involvement:

- To Promote and protect their physical and mental health
- To advance education
- To provide recreational facilities in the interests of social welfare with the object of improving their condition of life
- To promote social inclusion to assist them to integrate into society, in particular by enabling them to make informed decision about their lives and supporting them towards independent living

The Charity achieves its objectives through a number of grant funded projects that meet both arts and social care objectives.

The main activities are creative projects, street outreach, casework and netreach.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through the charity's main activities, who we try to help and our achievements and performance in the year are described in the "Activities, Services and Performance" below.

All our charitable activities are undertaken to further our charitable purposes, as embodied in our Charitable Objects, for the public benefit.

ACTIVITIES, SERVICES & PERFORMANCE

Introduction

Our Room is an arts and social charity that supports marginalised young men and trans people across Greater Manchester. Our core belief is in the power of art to transform individuals and society, to enrich, to empower and to change lives. We support men and trans people

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experiencing severe and multiple disadvantage, including those involved with sex work or with experience of sexual exploitation, and those with experience of homelessness, poor mental health and drug and alcohol misuse.

Participatory arts practice is at the core of our approach to empowerment. We believe active participation in the arts creates a space for imagining, conceptualizing and creating alternative narratives and ways of living. It gives access to previously unexplored possibilities. On more prosaic levels it gives respite from the daily grind of lives lived on the margins and creates spaces that nurture trust and establish positive, creative relationships.

We are delighted to report on another challenging but successful year supporting men, trans and non-binary people who sex work. In the 12 months we have supported 116 people through outreach, one-to-one advice, support and advocacy and participation in creative activities. Our symposium 'Spark', held at the Contact Theatre in December set the tone for a year of change and development as we started the journey of developing a new creative strategy, responded to changing need and developed and redeployed resources to cope with the oncoming cost of living crisis.

Last year we reported on the post-pandemic challenges our participants faced, on our response and our work developing new approaches to meet our participants needs and provide more opportunities for our participants to live happier, healthier more creative lives.

Over the last 12 months the pandemic has continued to cast a long shadow and we have adapted, developed and enhanced our services to respond to the ongoing challenge. We are immensely proud that we have continued to provide a vital lifeline of support for marginalised male, trans and non-binary sex workers.

This year we finally took the plunge and guided by our participants decided it was time to change our name. We have been conscious for some time that the name 'The Men's Room' no longer reflected the reality of who we work with. In the past year just over 25% of our participants identified as Trans or Non-Binary. It was clear the name could prove a barrier to engagement for highly vulnerable people and we needed a new name that was inclusive and reflective of the organisation and its work. Guided by our participants we began a year long journey to choose a name that reflected our values and resonated with the people we work with.

Advocacy & Support

In the last 12 months we worked intensively with 94 individuals, supporting them to address support needs ranging from; substance misuse, homelessness, sexual assault, sexual health, mental health and well being etc.

Supporting people who are rough sleeping or at risk of losing accommodation continues to be the single most significant (and time consuming) area of our health and social work. The homelessness crisis in Manchester continues to worsen and single people are very much not

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a priority for housing related support until they reach crisis at which point the available options are few and not often suitable for LGBTQi people. The recently opened LGBT+ ABEN, which our case worker Joe supports is a huge step forward, but only has 6 spaces which goes nowhere near meeting the needs we see. We continue to work very closely with our colleagues in the local authority to find solutions for people in very complex situations.

One of the trends we have picked up on post-covid is the increasing number of people coming to us for support who do not fit the archetype of our 'typical' participant. These are people who have been affected in a number of ways by the pandemic, mentally and financially who find themselves in precarious accommodation, maybe in part time employment but who are struggling and who have turned to or returned to sex work. The support needs of these people is somewhat different but no less complex than our 'traditional' participants.

Creativity and Well-Being

The year started with our symposium 'Spark' at the Contact Theatre in December, which kick started a creative journey, re-imaging along with our participants and partners what our service should look like over the coming years. This led to the development of our 3-year creative strategy, 'Playing with Fire'. Spark has given us the time & opportunity to reconnect with artists & partners we had worked with previously, & to forge new, exciting alliances with people we hadn't worked with before.

The work has given us the means to articulate our vision internally & externally, which has provided us with an excellent & tangible starting point for having conversations with artists, partners, stakeholders & funders.

Having a coherent creative vision benefits the support & advocacy staff, as it helps them talk about our artistic projects with other health & social care organisations. The PWF theme, & the way in which it will be explored creatively, helps TMR identify & prioritise the practical help & support which we offer, & which underpins all our creative work.

In April we finally wrapped up our project 'What Stops Us From Being Well' with an amazing evening at HOME as part of Home's 'A City Seen' series. The project was an artistic exploration of the multitude of things and circumstances that get in our way and that stop us from enjoying life to the full. Ironically, the last part of our project was interrupted by Covid, exacerbating many of the issues already highlighted by our group. The journey of this project, the pandemic, the resilience of our participants and our hopes for the future are captured in a beautiful film short made by Benji Mitchell and José Sherwood. The event at HOME was the premier of the film and an opportunity for the audience of 120 guests to question a panel made up of participants and artists about the themes explored in the film and the project as a whole. The event was an amazing wrap up to a project that took 18 months longer than planned to get across the line and involved a huge amount of commitment from participants, staff and artists at a time of huge upheaval and uncertainty.

In July participants joined a nationwide project with nine regional recovery arts organisations in seven UK cities to create a short film broadcast via social media on 31st August, Overdose

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Awareness Day. Over 50 individuals in recovery from addiction to drugs and alcohol came together to create the film which remembers those that have been lost to overdose.

International Overdose Awareness Day is a global event each year that raises awareness of overdose and helps reduce the stigma of drug-related death. It acknowledges the grief felt by families and friends by remembering those who have died or had a permanent injury because of drug overdose. It also aims to spread the message that overdose death is preventable.

Following a review of services in May we expanded our weekly creative offer to respond to need for more well-being focussed delivery. We decided to experiment with combining our health and social care engagement more explicitly with arts-based group work approaches. This led to an additional weekly creative session, Wild@Art, focussed on well-being, group sessions and visits.

Partnerships

All our work is delivered in partnership. We would be unable to provide any reasonable level of service without working very closely with partners from the statutory, arts and voluntary sectors. Key partnerships and strategic work include:

- The Manchester Sex Work Forum: Convened by the local authority and chair by Deputy Leader of the Council Joanne Midgely this is a vital space to discuss and develop strategic approaches to protecting sex workers in the city.
- The Manchester Homelessness Strategic Advisory Group: This meets monthly and is the main way we are able to influence decisions on the one of the key area of need for our participants
- VCSE Health & Well-Being Leaders Group: This is an important space for ensuring the voices of our participants are including in discussions about the strategic development of health and social care provision across the city.

On a day to day basis we continue to nurture and develop our established partnerships and relationships with statutory and commissioned service providers across housing, drug & alcohol, health provision and the arts across Greater Manchester.

Challenges

The key challenges facing the organisation are:

1. Responding to the increasing need and complexity in the context of continued austerity and a cost-of-living crisis. As the cost-of-living crisis bites we are seeing how vulnerable and marginalised people are further marginalised, as more and more people fall into poverty. This is particularly noticeable in housing. We are witnessing retraction to minimum statutory provision with no provision for people not deemed to be in priority housing need. There are now almost no solutions for homeless people not in priority need. We have taken a strategic decision to double down on the positive

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aspects of our work, increasing opportunities for life-enhancing creative engagement and long-term support.

2. Finance and funding remain very challenging. We have been fortunate this year to secure funding to employ a Finance & Fundraising manager. We have a comprehensive fund-raising strategy and are confident we will secure sufficient multi-year funding in the coming 12 months to underpin our financial security.

INVESTMENT POWERS AND POLICIES

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

RESERVES POLICY AND GOING CONCERN

The balance held in unrestricted reserves at 30th November 2022 was -£5,569 after allowing for funds tied up in tangible fixed assets. We are reporting a deficit in unrestricted reserves at the end of this financial year. We have taken appropriate steps to address this deficit and are confident on the basis of concerted and targeted efforts to increase unrestricted income all ready undertaken, and planned for the coming year, that we will increase unrestricted funds significantly in the coming 12 months.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The ongoing impact of the pandemic on funding streams has meant we have relied heavily on free reserves to continue to deliver a safe and effective service this year. We have now exhausted our free reserves, however as stated above, actions already undertaken will ensure that we will begin to rebuild our unrestricted reserves in the coming 12 months.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

FINANCIAL REVIEW

This year was a difficult year financially. The continuing impact of covid on Trust & Foundations' strategies and the continuing financial uncertainty, with a number of key funders and funding streams remaining on hold meant securing funding has been particularly difficult this year, an experience echoed across the voluntary sector. However, thanks to the significant reserves we built up in previous years we had sufficient funds to cover the in-year shortfall. Thanks to the generous support of Grand Trust, we were able to recruit a Finance & Fundraising manager for the first time. We have already secured over 90% of our budgeted

income for the coming year and have a comprehensive financial plan to ensure the organisation's long-term financial security.

RISK MANAGEMENT

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

PLANS FOR FUTURE PERIODS

The 4 key priorities that will guide the organisation's development over the coming years are:

Priority 1: We will reach and engage more men and trans people in transformative participatory arts and strengths-based advocacy.

Priority 2: We will provide opportunities and services that empower men and trans people to make positive life choices.

Priority 3: to have created a sustainable revenue base through diversification.

Priority 4: to have service user involvement at key decision-making levels of our organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Manchester Men's Room is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11th November 2009 as amended by special resolution date 9th March 2013. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16th February 2012.

APPOINTMENT OF TRUSTEES

The directors have the power to admit any person or organisation to membership. There are currently 4 members of the company, each of who agrees to contribute a sum not exceeding £10 in the event of the charity being wound up.

The Directors, who are also the Trustees, are appointed by the members in general meeting. At each AGM, one third of the directors retires by rotation, being the longest in office and is eligible for re-election. Retiring directors are eligible for re-election unless they have been a director for five consecutive years. Such directors are not eligible for election until the following annual general meeting unless re-elected by the unanimous decision of the remaining directors during the meeting at the end of which their retirement would become effective. Alternatively, such a retiring director, if willing to act, will be deemed to have been re-appointed if the meeting has not filled the vacancy.

The Board, which must not be less than three members, administers the Charity and meets as necessary. The day to day operations of the Charity are the responsibility of the Chief

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Executive to whom the Trustees have delegated authority for operational matters, including finance, employment and artistic development, within the overall strategy agreed by the Board.

TRUSTEE INDUCTION AND TRAINING

The directors, who are the trustees, are collectively known as the Board. They are recruited through Our Room's strong links with statutory and voluntary organisations in Manchester. There is also some direct recruitment from trustees and Our Room staff. Induction to the Board is by the Chief Executive and Chair, and interested parties are invited to observe two meetings before being formally inducted to the Board.

Board training and development is a priority for the organisation.

ORGANISATION

The board of trustees administers the charity. The board normally meets at least 4 times a year. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

RELATED PARTIES AND COOPERATION 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 no such related party transactions were reported.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Our Room Manchester Ltd (formerly The Manchester Men's Room) also known as Our Room.

Charity Number: 1146658

Company Registration Number: 07073286

OUR ROOM MANCHESTER LTD**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: Trustees and Directors

M Stuart Chair of Trustees

I Allen

P Pandolfo

H Speed (appointed December 2022)

J Williams (resigned December 2022)

C Wright (resigned December 2022)

S Ruding (resigned December 2022)

Fergal McCullough Company Secretary

Chief executive

Fergal McCullough

Registered Office

First Floor

Raven House

113 Fairfield Street

Manchester

M12 6EL

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

CAF Bank Ltd
25 Kings Hill,
West Malling,
Kent,
ME19 4JQ

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Our Room Manchester Ltd 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

M Stuart

Chair

Date: 23rd August 2023

**Independent examiner's report to the trustees of
OUR ROOM MANCHESTER LTD**

I report on the accounts of the company for the year ended 30th November 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: 23rd August 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

				Total Funds	Total Funds
				Year Ended	Year Ended 30
		Unrestricted	Restricted	30 November	November
	Further Details	Funds	Funds	2022	2021
		£	£	£	£
Income from:					
Donations and legacies	(3)	3,263	-	3,263	4,022
Charitable Activities	(4)	13,170	109,624	122,794	107,756
Other Trading Activities	(5)	-	-	-	4,550
Investment Income		4	-	4	-
Other		-	-	-	-
Total		16,437	109,624	126,061	116,328
Expenditure on:					
Raising Funds	(6)	5,108	108	5,216	390
Charitable Activities	(6)	54,774	112,998	167,772	198,291
Other	(6)	-	-	-	-
Total		59,882	113,106	172,988	198,681
Net income/(expenditure)		(43,445)	(3,482)	(46,927)	(82,353)
Transfers between funds	(17)	(1,572)	1,572	-	-
Net movement in funds		(45,017)	(1,910)	(46,927)	(82,353)
Reconciliation of funds					
Total funds brought forward	(17)	39,448	28,063	67,511	149,864
Total funds carried forward	(17)	(5,569)	26,153	20,584	67,511

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 30 NOVEMBER 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	-	-
Total fixed assets		-	-
Current assets:			
Stocks	(12)	1,000	680
Debtors	(13)	26,759	1,199
Cash at Bank & in Hand		17,846	84,567
Total current assets		45,605	86,446
Liabilities:			
Creditors: Amounts falling due within one year	(14)	25,021	18,935
Net current assets or liabilities		20,584	67,511
Total assets less current liabilities		20,584	67,511
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		20,584	67,511
The funds of the charity:			
Restricted income funds	(17)	26,153	28,063
Unrestricted income funds	(17)	(5,569)	39,448
Total charity funds		20,584	67,511

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 23rd August 2023

M Stuart Chair

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

Statement of Cash Flows for the year ending 30 November 2022

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

	Year Ended 30 November 2022	Year Ended 30 November 2021
	£	£
Net movement in funds	(46,927)	(82,353)
Add back depreciation	-	412
Deduct investment income	(4)	-
Decrease/(increase) in stocks	(320)	(61)
Decrease/(increase) in debtors	(25,560)	(384)
Increase/(decrease) in creditors	6,086	10,803
Net cash used in operating activities	(66,725)	(71,583)
Cash flows from investment activities:		
Interest	4	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	4	-
Increase/(decrease) in cash and cash equivalents during the year	(66,721)	(71,583)
Cash and cash equivalents brought forward	84,567	156,150
Cash and cash equivalents carried forward	17,846	84,567

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) 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 21 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 17.

(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 events 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:

Fixtures and Fittings	25% on cost
Equipment	33.33% on cost
Improvements to Leased Premises	33.33% 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 does not administer contributions to a pension scheme on behalf of individuals.

(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).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2022	Year Ended 30 November 2022	Year Ended 30 November 2022	Year Ended 30 November 2021
	£	£	£	£
Donations	3,263	-	3,263	4,022
	<u>3,263</u>	<u>-</u>	<u>3,263</u>	<u>4,022</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2021
	£	£	£
Donations	4,022	-	4,022
	<u>4,022</u>	<u>-</u>	<u>4,022</u>

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2022	Year Ended 30 November 2022	Year Ended 30 November 2022	Year Ended 30 November 2021
	£	£	£	£
Services	13,170	-	13,170	2,255
Unrestricted Grants:				
May We Help	-	-	-	1,000
Restricted grants:				
Arts Council England	-	1,551	1,551	15,599
Duchy of Lancaster	-	3,500	3,500	-
Esme Fairbairn	-	30,360	30,360	-
Jesuits	-	5,000	5,000	2,950
Lankelly Chase	-	-	-	3,200
GMMC	-	10,000	10,000	-
MCC Culture Fund	-	14,930	14,930	15,205
MCC Our Manchester	-	15,304	15,304	15,304
MCC Hidden Crime Fund	-	-	-	4,946
Oglesby	-	8,282	8,282	-
The Grand Trust	-	20,697	20,697	22,297
Restricted charitable foundations:				
Lloyds TSB Foundation	-	-	-	25,000
	13,170	109,624	122,794	107,756

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2021
	£	£	£
Services	2,255	-	2,255
Unrestricted Grants:			
May We Help	1,000	-	1,000
Restricted grants:			
Arts Council England	-	15,599	15,599
Jesuits	-	2,950	2,950
Lankelly Chase	-	3,200	3,200
MCC Culture Fund	-	15,205	15,205
MCC Our Manchester	-	15,304	15,304
MCC Hidden Crime Fund	-	4,946	4,946
The Grand Trust	-	22,297	22,297
Restricted charitable foundations:			
Lloyds TSB Foundation	-	25,000	25,000
	3,255	104,501	107,756

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2022	Year Ended 30 November 2022	Year Ended 30 November 2022	Year Ended 30 November 2021
	£	£	£	£
Placement Fees	-	-	-	4,550
	-	-	-	4,550

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2021
	£	£	£
Placement Fees	4,550	-	4,550
	4,550	-	4,550

6. Expenditure

	Arts and Social Care Support	Year Ended 30 November 2022	Year Ended 30 November 2021
	£	£	£
Expenditure on raising funds:			
Fundraising activities	5,216	5,216	216
Advertising and marketing	-	-	174
	5,216	5,216	390

Expenditure on charitable activities:

Employment Costs	118,058	118,058	147,871
Training	156	156	123
Recruitment	3,600	3,600	-
Client Costs	173	173	1,640
Travel & Subsistence	119	119	17
Volunteer Expenses	-	-	685
Session Costs	10,977	10,977	5,116
Heat, Light & Water	1,596	1,596	1,025
Sessional Staff	2,420	2,420	4,440
ICT Costs	1,185	1,185	2,298
Cleaning	-	-	-
Telephone	3,585	3,585	4,353
Rent & Rates	14,220	14,220	14,216
Insurance	1,940	1,940	2,130
Bank Charges	84	84	93
Governance and Support Costs	7,217	7,217	10,949
Post, Printing & Stationery	2,442	2,442	2,923
Depreciation	-	-	412
	167,772	167,772	198,291

Other expenditure:

Sundry Expenses	-	-	-
	-	-	-
	172,988	172,988	198,681

Restricted funds	113,106	194,236
Unrestricted funds	59,882	4,445
	172,988	198,681

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	-	960	960	type of expense
Partner Fees	582	-	582	type of expense
Professional Fees	1,880	-	1,880	type of expense
Penalties	375	-	375	type of expense
Subscriptions	656	-	656	type of expense
HR Support	2,219	-	2,219	type of expense
Payroll Bureau Fees	545	-	545	type of expense
	<u>6,257</u>	<u>960</u>	<u>7,217</u>	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
Accountancy Support	136	-	136	type of expense
Professional Fees	4,406	-	4,406	type of expense
Penalties	250	-	250	type of expense
Subscriptions	52	-	52	type of expense
HR Support	4,800	-	4,800	type of expense
Payroll Bureau Fees	345	-	345	type of expense
	<u>9,989</u>	<u>960</u>	<u>10,949</u>	

9. Analysis of staff costs

	Year Ended 30 November 2022	Year Ended 30 November 2021
	£	£
Wages and Salaries	112,901	139,366
Redundancy	-	-
Social Security Costs	3,078	5,794
Pension Costs	2,079	2,711
	<u>118,058</u>	<u>147,871</u>
Charitable Activities	118,058	147,871
Support Costs	-	-
	<u>118,058</u>	<u>147,871</u>

The average number of employees during the year was 7 FTE 4 (previous year: 8 FTE 4.1).

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 £36780 (previous year: £40,520). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 30 November 2022	Year Ended 30 November 2021
	£	£
Independent examination fees	960	960
Accountancy Support	-	136
	<u>960</u>	<u>960</u>

11. Tangible Fixed Assets

	Fixtures and Fittings	Computer Equipment	Improvements to Leased Premises	Total
Cost	£	£	£	£
At 01 December 2021	840	3,613	5,800	10,253
Additions	-	-	-	-
At 30 November 2022	840	3,613	5,800	10,253
Depreciation				
At 01 December 2021	840	3,613	5,800	10,253
Charge for Year	-	-	-	-
At 30 November 2022	840	3,613	5,800	10,253
NET BOOK VALUE				
At 30 November 2022	-	-	-	-
At 30 November 2021	-	-	-	-

12. Stocks

	2022	2021
	£	£
Gift Cards and Bus Passes	1,000	680

13. Analysis of debtors

	2022	2021
	£	£
Debtors	20,697	27
Prepayments	6,062	1,172
	26,759	1,199

Debtors and prepayments related to unrestricted funds £5,876 and restricted funds £20,883 (2021: £334/£865)

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	-	-
Short-term compensated absences (holiday pay)	5,767	3,420
Other creditors and accruals	803	1,086
Deferred income	16,565	10,000
Taxation and social security costs	1,886	4,429
	25,021	18,935

15. Deferred income

The charity did not have any deferred income at the year end.

Balance as at 1 December 2021	10,000
Amount released to income earned from charitable activities	(10,000)
Amount deferred in year	16,565
Balance at 30 November 2022	16,565

16. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 December 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2022
	£	£	£	£	£
General Fund	39,448	16,437	(59,882)	(1,572)	(5,569)
	39,448	16,437	(59,882)	(1,572)	(5,569)

Previous reporting period:

	Balance at 1 December 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2021
	£	£	£	£	£
General Fund	76,268	11,827	(48,008)	(639)	39,448
	76,268	11,827	(48,008)	(639)	39,448

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 December 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2022
	£	£	£	£	£
Arts Council England	7,093	1,551	(7,401)	-	1,243
Awards for All	2	-	-	-	2
Esme Fairburn	(5,616)	30,360	(23,659)	-	1,085
Jesuits	1,632	5,000	(624)	-	6,008
Jesuit Social Justice Fund	99	-	-	-	99
Lankelly Chase	130	-	(130)	-	-
GMMC	-	10,000	(8,541)	-	1,459
MCC Culture Fund	(5,473)	14,930	(9,472)	15	-
MCC Our Manchester	4,478	15,304	(19,873)	91	-
MCC Community Safety	463	-	(471)	8	-
MCC MEV	2,993	-	(3,035)	42	-
GMMH	(260)	-	-	260	-
Oglesby	-	8,282	(6,454)	-	1,828
The Grand Trust	13,304	20,697	(20,604)	-	13,397
Greater Manchester Mayor's Fund	4,632	-	(4,632)	-	-
Garfield Weston	1,636	-	(1,672)	36	-
Kew Gardens	3	-	-	-	3
Restricted Donations	442	-	(452)	10	-
Lloyds TSB Foundation	2,494	-	(3,604)	1,110	-
Duchy of Lancaster	2	3,500	(2,482)	-	1,020
Tudor Trust	9	-	-	-	9
	28,063	109,624	(113,106)	1,572	26,153

Analysis of movements in restricted funds

Previous reporting period:

	Balance at 1 December 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2021
	£	£	£	£	£
Big Lottery Fund Reaching Communities	91	-	(503)	412	-
Arts Council England	1,795	15,599	(10,301)	-	7,093
Awards for All	2	-	-	-	2
Esme Fairburn	24,880	-	(30,496)	-	(5,616)
Jesuits	63	2,950	(1,381)	-	1,632
Jesuit Social Justice Fund	99	-	-	-	99
Lankelly Chase	-	3,200	(3,070)	-	130
MCC Culture Fund	(4,993)	15,205	(15,685)	-	(5,473)
MCC Our Manchester	4,129	15,304	(14,955)	-	4,478
MCC Community Safety	463	-	-	-	463
MCC MEV	18,000	-	(15,007)	-	2,993
GMMH	(260)	-	-	-	(260)
The Grand Trust	-	22,297	(8,993)	-	13,304
Greater Manchester Mayor's Fund	18,619	-	(13,987)	-	4,632
MCC Hidden Crime Fund	259	4,946	(5,288)	83	-
Garfield Weston	2,161	-	(525)	-	1,636
Kew Gardens	3	-	-	-	3
Restricted Donations	442	-	-	-	442
Lloyds TSB Foundation	7,832	-	(7,976)	144	-
Lloyds TSB Foundation	-	25,000	(22,506)	-	2,494
Duchy of Lancaster	2	-	-	-	2
Tudor Trust	9	-	-	-	9
	73,596	104,501	(150,673)	639	28,063

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Arts Council England	for project costs
Awards for All	for project costs
Esme Fairburn	for Creative Provision
Jesuits	for project costs
Jesuit Social Justice Fund	for IT, Internet Data for Service Users
Lankelly Chase	for GM Narratives
GMMC	for project costs
MCC Culture Fund	for Creative Provision and core costs
MCC Our Manchester	for core costs
MCC Community Safety	for online outreach
MCC MEV	for volunteer co-ordinator, volunteer expenses
GMMH	for contribution to Arts project WSUFBW
Oglesby	for project costs
The Grand Trust	for the fundraiser role
Greater Manchester Mayor's Fund	for ABEN Caseworker
Garfield Weston	for project costs
Kew Gardens	to fund a project for young disadvantaged men to bring unloved raised beds and borders to life
Restricted Donations	for core costs
Lloyds TSB Foundation	for Covid support
Duchy of Lancaster	for core costs
Tudor Trust	core costs

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	(24,971)	-	42,817	17,846
Other net current assets/(liabilities)	19,402	-	(16,664)	2,738
Creditors of more than one year	-	-	-	-
Total	(5,569)	-	26,153	20,584

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	60,538	-	24,029	84,567
Other net current assets/(liabilities)	(21,090)	-	4,034	(17,056)
Creditors of more than one year	-	-	-	-
Total	39,448	-	28,063	67,511

19. 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.

20. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases 2022 £	Equipment Leases 2021 £
Payable within one year	-	331
Payable between 2 and five years	-	-
	<u>-</u>	<u>331</u>

The equipment has since been purchased.