

Company number: 2958336

Charity number: 1040407

Yorkshire MESMAC

Group report and financial statements

For the year ended 31 March 2022

Yorkshire MESMAC
Reference and administrative information
for the year ended 31 March 2022

Company number 2958336

Charity number 1040407

Registered office and operational address 22/23 Blayds Yard
Leeds LS1 4AD

Board of Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

| | |
|------------------|--|
| Stephen Bridge | Chair |
| Penny Brown | Vice Chair |
| Stephen Hopker | Chair Governance Committee (resigned 24 June 2022) |
| Kirsten Foster | Chair Governance Committee, from 24 June 2022 |
| Kenneth Leigh | Chair HR Committee |
| Susan Pascoe | Treasurer & Chair Finance & Business Development Committee |
| Andrew Goodchild | |
| Colin Lea | |
| Eric Smith | |
| Adam Best | |
| Chris Kelly | |
| Adam Paver | |
| Richard Holder | |
| Mike Eakins | |
| Craig Hassall | (resigned 15 February 2022) |

Company secretary Liz Carey

Key management Tom Doyle Chief Executive

personnel Ellen Hill Operations Manager - HR

Paul Storey Operations Manager - Technical

Liz Carey Finance & Administration Manager

Auditors Slade & Cooper Limited

Beehive Mill, Jersey St., Ancoats, Manchester, M4 6JG

Bankers Virgin Money

94 Briggate, Leeds, LS1 6NP

Yorkshire MESMAC
Trustees' annual report
for the year ended 31 March 2022

The trustees present their report and the audited financial statements for the year ended 31st March 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

YM Group of Services BOT report to 2021-22 Accounts

This year saw Yorkshire MESMAC adopt new charitable objectives.

To preserve and protect health, physical and mental and in particular, good sexual health for the benefit of the community in general with an emphasis on those communities that shoulder the highest burden of poor health, including but not limited to; men who have sex with men, LGBT+ young people and adults, women, people of colour and other people marginalised because of their race, ethnicity or nationality, people using drugs and sex workers. To support and develop strong communities which create the environment for better health outcomes and the reduction of health inequalities.

These charitable objectives better describe the work we are presently undertaking and encompass our vision for the charity in the near future.

These objectives were formally adopted 14th October 2021, following the agreement of the Charity Commission.

Activities

Our work is split into three broad workstreams;

- Sexual Health
- Mental health
- Community Development.

These workstreams are not silos and often overlap with one another.

SEXUAL HEALTH

Key developments

We stopped delivering services across York and North Yorkshire in December 2021 following York and Scarborough Teaching Hospitals NHS Foundation Trust's decision to take this service in-house. Our service in Wakefield continued from April to September 2021. We were successful in our bid to provide the integrated sexual health promotion service in Leeds, this new service, working with all those most at risk from HIV and poor sexual health was launched April 2022. We have been successful in our partnership bid with The Rotherham NHS Foundation Trust to continue and widen the services we provide in the borough; this service was mobilised during March with a launch date of 1st April 2022. Our service contract in Bradford has been extended to 31st March 2023.

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HIV and STI testing

Our testing service offers HIV testing and Chlamydia and Gonorrhoea screening in all areas where we work. Service users could also access Syphilis testing in Hull, Rotherham, Bradford, York and North Yorkshire and also in Wakefield until end of September 2021.

Our bespoke online booking system www.bookatest.com has been a useful means of enabling people to access testing more effectively, it allowed us to flex our testing offer to meet the varying demands and advice re Covid-19 restrictions. A welcome, though unexpected result, of relying on Book-A-Test has been a significant reduction in did-not-attends.

During times where Covid-19 restrictions meant we have not been able to deliver face to face testing we have referred to home testing options and supported our service users to continue regular screening (these figures are not reflected in the numbers below)

In 2021 -2022

1,750 HIV Tests

111 Pregnancy Tests

1796 Chlamydia and Gonorrhoea screens

1046 - Syphilis tests

Some highlights from our Sexual Health services for the year are described below.

Leeds

A key aim for the Leeds service is to increase the access to and accessibility of our services to BAME communities especially those from LGBTQ+ communities.

We re-established (post Covid-19) our successful Testing Times service and launched a PrEP clinic offering PrEP prescription in collaboration with Leeds Sexual Health in a community venue.

During National HIV Testing Week 2022 our Leeds site delivered 16 testing sessions over 10 community venues, including 3 Leeds City Council venues with a high number of service users being from BAME communities, first-time testers or under 25. We found one reactive result.

In 2022, YM Leeds offered a men's health workshop at a hotel in Garforth with Afghan refugees. This health session highlighted a very low knowledge of basic sexual health and the session was focused on sexual health in the UK, how to access clinics & community services, what symptoms might look like and how to protect yourself and your sexual partners. YM Leeds also offered the opportunity for testing and a private 1:1 which brought up issues around access and knowledge of the UK health service. With the local Integrated Sexual Health service outreach team, we are exploring strategies to better meet the needs of the all genders in this venue going forward.

We took part in a Leeds City Council health event aimed at Roma traveller communities. This event was the first of its kind bringing multiple organisations together to benefit Roma communities – from this, we are building network opportunities with professional and community organisations to offer appropriate and culturally competent STI testing and pregnancy testing services to Roma travellers this client group in Leeds.

Yorkshire MESMAC launched the Queer Outreach Clinic based at Wharf Chambers, a queer co-op venue based in Leeds and offered sexual health support to some of the most at-risk service users in Leeds, offering outreach testing, PrEP referrals and supporting access to local services such as Gender Identity Clinic & the Drug & Alcohol service.

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Continuing to support communities typically underserved by mainstream health services, Yorkshire MESMAC Leeds launched a Community Sexual Health drop-in (For asylum seekers, refugees and POC) based at Woodhouse Community Centre. This runs in collaboration with Micro Rainbow & Leeds Sexual Health. This service offers sexual health screening & PrEP consultations in a community location, YM Leeds consulted a local asylum seekers group about the name of this clinic to make sure it is easy to understand.

Rotherham

Our Rotherham service has been successful in securing another 5 years of funding. During the past 12 months this service has dealt with the challenges of Covid-19 while expanding its outreach locations.

Our team have introduced new services for Sex Workers in Rotherham with the creation of a Sex Worker Network, monthly Sex Worker Drop-In and targeted online and street-based outreach. Our Sex Worker Drop-In is a multi-agency drop-in supported by the Hepatitis Nursing team and local clinical sexual health. Women can also access free condoms, period products, clothes, reading glasses or simply a cup of tea and a chat.

Our Rotherham project has also introduced Hepatitis dry spot testing to its testing offer.

Hull

Our Hull service has seen a swift return to pre-pandemic activity during the second half of the year with a total of 33,222 service users in the last 12 months. An impressive 1,569 outreach visits to 152 individual locations have been achieved in a year when Covid-19 regulations have made face to face contacts challenging.

This year has seen Hull's Youth Activation team start a new initiative. The pilot project in a local school trains young LGBTQ+ people to become peer champions and provide support to other LGBTQ+ students. The project is structured to provide training over a six-week period which includes STIs, LGBTQ+ awareness, healthy relationships, consent, boundaries and contraception. This will allow them to offer some advice and support and if necessary, signpost to our organisation for further support. A total of 14 Champions have been trained this year.

Bradford

In the last financial year 2021/2022, most of our key activities like one to ones, group support, trainings to professionals and outreach were delivered online due to Covid-19 restrictions. Our main focus was in trying to ensure continuity of basic support services to our service users who include people living with HIV and young LGBTQ+ folk – making every contact count (MECC) for broad public health outcomes and with tailored Covid-19 support packages. Our staff managed to work around Covid-19, and there were massive improvements in outcomes as compared to the previous year. Our outreach activities reached a total 3154 people compared to 897 the previous year, number of professionals receiving training on HIV or LGBTQ+ awareness was 280 from 166 and the new service users were 198 from 98. Also, 410 food parcels were distributed to service users in need, especially those living with HIV, and in receipt of little or no income. Face to face activities like testing and peer groups support also had increases in numbers due to the lifting of Covid-19 restrictions in the last half of the year.

Condoms and Lube

Covid-19 restrictions meant that our condom and lube distribution was focused on our postal service rather than more traditional methods of through bars, saunas, PSE sites, or in-person to service users. We have increased our condoms by post, ordered by users digitally or over the phone. As restrictions relaxed we increased the number of real-world venues we have been able to use to distribute condoms and lube.

Condoms distributed by our postal service have increased by 54% to pre Covid-19 levels.

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Pre-Exposure Prophylaxis's (PrEP)

One of key values is improving outcomes by the effective use of technology. PrEP is a relatively new technology to add to our combination prevention approach. We have developed information resources for service users. We have worked closely with our clinical partners to develop PrEP clinics, community triage and effective referral pathways. This year we have made 152 referrals to PrEP, in Leeds.

What we do know is that knowledge, and so access to PrEP, is not evenly spread amongst those who would benefit from it. Therefore, a key target for us is to increase the number of PrEP referrals from women and racialised minorities. We will be investing additional resources from our charitable reserves to ensure that this becomes a reality.

A South American, Spanish speaking, Gay man attended one of HIV testing sessions. It became clear that whilst he knew about HIV and its transmission he did not know about PrEP and how effective it can be in the prevention of HIV transmission. Following this intervention, he brought a number of his Spanish speaking friends to the service and with close working with the Local Sexual Health service 4 of them are now on PrEP.

Improved Acceptability and Access to Clinical Sexual Services

Not all sexual health interventions lend themselves to a community-based approach. Therefore, we offered training, advice and support to commissioners and clinical colleagues, and have developed partnerships and consortia with clinical providers to improve services' referral mechanisms and pathways. This year we are particularly proud to have worked with our clinical partners, Leeds Sexual Health, Rotherham Integrated Sexual Health Services and Locala in Bradford to develop tailored community based clinical sexual health services for Trans folk, sex workers and young people, delivered from our premises, where possible.

We offer training and consultancy to services and organisations who wish to make their offer more accessible, acceptable and appropriate to LBGTQ+ people. During this year we trained 1481 professionals, with 93 sessions being delivered.

We have received funding from West Yorkshire Health and Care Partnership to Co-produce a video with Local Trans+ people to meet the training needs of primary care staff re Trans healthcare.

Outreach

We use Targeted Outreach to take services to people who are distanced or disenfranchised from the usual channels of information and sources of support. Real world opportunities to engage in this outreach have included; streets, bars, clubs, education setting and places of worship etc.

The restrictions imposed by the Covid-19 pandemic meant staff have further developed our Virtual Outreach offer to reach people via digital platforms. This outreach has been a crucial tool in maintaining service delivery throughout lockdown and has enabled us to successfully support the most marginalised.

As Covid-19 restrictions have been relaxed we have been able to reintroduce outreach in appropriate settings following risk assessments.

45,657 adults were reached during outreach, across 713 sessions. 57% of sessions were delivered face-to-face, and 43% were delivered virtually. (Young people's figures are reported separately)

HIV Support Services for people living with and affected by HIV

These are delivered as part of our integrated prevention service in Bradford

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Social Support services aim to move PLWHIV from a cycle of dependency to independence and self-sustainability by improving their emotional wellbeing, and life chances, increasing their ability to make informed choices about their physical health and to combat HIV-related stigma. The project also supports partners and children.

We were able to secure funds from the National Lottery's Awards for All scheme to support those People Living with HIV (PLHIV) in the highest needs in Bradford. We look forward to continuing this increased support for PLWHIV in the district. This year saw 13 new service users, and the delivery of 182 positive self-management sessions

Tailored Services for Young People LGBTQ+

We know that Young people have been disproportionately impacted by Covid-19 with the loss of friendship and school networks. LGBTQ+ young people, particularly those living in a hostile environment due to their sexuality or gender identity, have a hard time, therefore it has been essential that where we can, we continue to offer services both online and in the real world.

Our LGBTQ+ youth group in Bradford, BLAGY, delivered 46 sessions, with a total of 260 attendances. Attendances were made up of 24 individuals, with 7 being new to the service this year.

Our youth groups in York and North Yorkshire delivered 38 sessions, with a total of 349 attendances. Attendances were made up of 52 individuals, with 12 being new to the service this year.

Tailored Services for Young People – Universal Offer

Our Hull service has bespoke services aimed at improving the sexual and reproductive health of the City's young people. Services include STI and pregnancy screening and testing, contraception advice and referral, sexual health advice and guidance, condom provision, RSE education in schools and a comprehensive outreach offer to sixth forms, further education settings and youth services. 79% of our 33,222 service users in Hull are aged under 24.

This year has seen our outreach offer increase and we now have a presence in every college in the city. We have also introduced a drop-in at Kenworthy House, this is a venue which provides services to those young people who are the most vulnerable and potentially do not access education settings. Working closely with our local clinical sexual health outreach team we have developed specific contraception drop-ins in key locations where young people can access our support at the same time as receiving a range of long acting contraception services. This innovation has seen 336 young people receiving contraception through our service.

Hull has also launched its Sexual Health Champions scheme in Hull. As part of our Youth Activation Team of young volunteers, the Sexual Health Champions are young LGBTQ+ young people identified in schools who are trained and supported to act as peer mentors and bridges to sexual health information for other LGBTQ+ young people who may feel excluded from main stream sexual health messages in schools. We have 14 Champions in place and this number will build in the coming year.

Quote from a Champion - *'Being a Peer Mentor has taught me a lot of things. It has taught me when to give advice and when to just listen. It has taught me how, when and where to ask for help. Peer mentoring allows me to do something worthwhile and help people when they need it the most. I have gained countless skills and confidence being a Peer Mentor. Peer mentoring is important because it allows people to talk to somebody closer to their own age that has similar experiences to them. I am then able to signpost to wherever is relevant and necessary to be able to help people.'*

Our Rotherham service has spent this year building its outreach locations in schools and increasing the reach of our services. We have also added YMCA and My Place to our regular young person's outreach to access young people who are not in education.

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Innovation Fund – Gypsy/Traveller Sexual Health Project

This project was set up for the purpose of improving the accessibility of sexual health services to a group that has traditionally been underserved. It is known that women in the traveller community have the highest rates of stillbirth and maternal death out of any other ethnic group. The project was set-up to raise awareness and potentially address these issues with a community-led programme of training, resource development and education to improve the knowledge, access and uptake of sexual and reproductive health services for Gypsy and Traveller Women within the City and Vale of York.

As this project was running through the Covid-19 pandemic there were challenges with delivering face to face training. Despite this, YM was successful in delivering 8 training sessions with a total of 72 attendees. The subjects for these training sessions included Women's Cancer, Midwifery (pre/post pregnancy and breast feeding), STI awareness and contraception. The attendees of the training were from the community and also from the Traveller's Trust (TT) who were our delivery partners on the project. The training sought to provide knowledge to the women and build confidence in the TT staff to support women in the future. As some of this training was delivered by NHS professionals in cancer care, sexual health and midwifery it also built bridges between services and the gypsy traveller community.

A further 5 focus groups were delivered with a total of 29 attendees. These focus groups were designed to allow the women to shape the creation of the resources the project produced and consult on how they would like services to look. A final celebration for the contributors to the project was held to reflect on the work done and solidify relationships between the community and services.

The project also saw the creation of 7 resources for the community to give easy to access and culturally appropriate information on sexual and reproductive health. These resources were created with input from the community given in the focus groups to ensure they met the needs of the women.

COMMUNITY DEVELOPMENT

Our community development projects aimed to increase our communities' collective capacity to deliver services which improve health and wellbeing.

Older LGBTQ+ people

Sage supports older LGBTQ+ people in Leeds and Older and Bolder supports LGBTQ+ older folk in Bradford who are experiencing social isolation and loneliness through provision of a drop-in service and other events, provision of volunteer support and developing opportunities to volunteer, while building the skills of the professionals who work with them.

Although funding for The Sage project came to an end in 2021, The Board of Trustees, decided that at the height of a pandemic it was not acceptable to leave some of our most vulnerable service users isolated therefore they agreed to invest charitable funds to keep the group and service running. We are looking at how we can make both of these groups sustainable in the future, by sharing a worker and closer working with emerging older LGBTQ+ groups in both cities.

Sage – there were 87 group sessions delivered, with a total of 465 attendances across all sessions. Numbers varied from 2-14, average attendance was 5 people. 37 individuals accessed the group, including 13 who were new to the group this year.

With funding from Bradford Council's Day's Opportunities, we support Older and Bolder, a group for older Gay Bisexual and Trans men, this group meets at Bradford Equity Centre and compliments its sister project Older and Wilder which is supported by Equity Partnership staff.

On average 6 men attend Older and Bolder and 16 women attend Older and Wilder each week.

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GOW - Gender Outreach Workers

Are employed by Leeds Gender Identity Service (GIS) and hosted at Yorkshire MESMAC where we provide support and links into local LGBTQ+ communities. Currently the GOW provides one to one and group support to Trans people on the waiting list for Leeds GIS around a number of issues to help manage some of their concerns around transitioning such as access to hormones, name changes, voice training etc. The GOW has been instrumental in meeting a wide variety of Trans people's needs including starting mental health groups, sexual health outreach clinics, etc. and ensuring all the services they are involved in, whether delivered themselves or referred into, are accessible for Trans people from across Yorkshire and the North of England.

During Covid-19 the GOW was limited to small numbers of online 1:1 appointments limited face to face services returned in late 2021 after risk assessments. This will however be under review and could change in response to Covid-19 and other emerging public health issues.

Between October and December, a total of 1604 one to one appointments were conducted the majority via email, other modes of communicating were phone, Zoom, social media and limited face to face meetings.

The Trans Clinic was re-launched in early 2022 in partnership with LSH and Yorkshire MESMAC. The service offers sexual health screening for Trans people, coil fitting for Trans-men & Non-binary, sexual health treatment & advice in a community setting. The plan is run this service alongside community-led trans groups once in person group work is approved by the NHS.

The GOW is working with various venues in Leeds to get the very successful Making Waves trans swim group relaunched post Covid-19. The GOW also led on the creation of a gender peer supporters peer support network which is now up and running. Yorkshire MESMAC and GIC are recruiting and expanding the service in spring 2022, including a GOW Coordinator.

In 2021-22 Most people accessing GOWs were white transwomen, but there has been an increase in contact from non-white people and larger increases of transmasculine and non-binary people.

.ICTA Open University

This research project was a partnership between the Open University (lead researcher), community expert researchers based in charities, of which Yorkshire MESMAC is one, and a number of Gender Identity services across England and Wales. The research sought to assess various models of health care for Trans adults especially around the integration of wider health care into any transitioning services the Trans adults involved in the research were engaged in or had been through. The report products from this research are published at the following link <https://business-school.open.ac.uk/research/projects/icta/updates> A final report is underway and will be accompanied by training opportunities for health care professionals.

Vaccine Hesitancy - Wakefield

We were commissioned by Wakefield City Council, to undertake work to overcome barriers to Covid-19 vaccination testing with most at risk populations across the district. This programme performed extremely well reaching and delivering Covid-19 vaccines to most at-risk and marginalised groups including, Black African communities and asylum seekers currently living in immigration dispersal centres.

Yorkshire MESMAC worked in partnership with local community and faith leaders, Wakefield Council and NHS staff, to co-design and deliver Covid-19 information and advice in community accessible venues at appropriate times. Harnessing statutory and community skills and resources saw our reach far exceed the initial target by over 400%, a total of 3210 people were directly reached with hundreds being vaccinated as a result of joint efforts. This programme saw us

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consolidate our links with community groups and has acted as a conduit and connector for future work with the local, the NHS, with Christian churches, Zimbabwean Community, Gambian Community, South Africans, Zambians and Congolese living in Wakefield.

Healthy Communities Together:

This first phase of the project (March 2021- November 2021) was a partnership between Leeds Solidarity Network members, Leeds Clinical Commissioning Group and Leeds City Council Public Health Team. The Leeds Solidarity Network comprises Leeds Asylum Seekers Support Network, Yorkshire MESMAC, Leeds GATE and Basis Yorkshire who work for and with asylum seekers and refugees, LGBTQ+ folk, Gypsies and Travellers and Sex Workers, respectively.

Funded by the National Lottery and supported by the King's Fund, who are providing leadership consultancy and policy environment assistance to the project, we seek to investigate the ways in which systems in Leeds create the extreme health inequalities faced by these marginalised communities. In the second phase of the project, which has now been agreed, we will map these systems, the key players, policies and fulcrums for change with the intention during the this next phase of the project (Jan 2022 – March 2025) of working collaboratively on developing new ways to commission from the margins. We are currently appointing project staff to drive this work forward in 2022 with the intention of looking at what "commissioning from the margins" looks like, to create a model that could work for a range of marginalised groups. Making the paradigm shift needed to support it, from transactional to mutual relationships between partners.

MENTAL HEALTH AND WELLBEING

Increasing our mental health and wellbeing offer has been identified as a key strategic objective for the charity going forward. We have designated funds to employ a Coordinator to drive forward this agenda. 2021 has seen an increase in demand for our mental health services compounded by Covid-19 restrictions which has meant we have had to be innovative and fleet of foot in both design and delivery.

Counselling:

Counselling was delivered remotely via zoom or telephone; service users and counsellors alike continue to prefer remote counselling options. Counselling will continue to remain remote as the services are working well this way and have done consistently since the first lockdown in March 2020. We continue to update counsellors and assure them that there will be no pressure to return to face to face work when and if the situation changes and Senior Managers confirm F2F activities can resume.

Counselling in Leeds criteria remains for issues around sexuality and sexual health for MSM, Gay, Bisexual, Questioning men of any age, and female partners of MSM. Also, for people under the age of 25 who identify as lesbian, bisexual, questioning women and trans folks with issues around sexuality and sexual health.

Counselling in Bradford criteria remains for: issues around sexuality and sexual health for MSM, Gay, Bisexual, Questioning men of any age, female partners of MSM, and sex workers, anyone living with or affected by HIV. Lesbian, bisexual, questioning women and trans folks of any age for support of non-complex, non-crisis mental health issues.

Counselling in both areas are limited to 6-8 sessions, short term counselling, made via self-referrals or professional referrals online by post or over the phone.

Counselling referrals to counsellors in 2021-22:

Wakefield: 50

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Leeds: 76

Bradford: 40

Wellbeing Support Sessions (Bradford)

Co-counselling Wellbeing Support Sessions are offered on-line through Zoom. Sessions are offered weekly, for 1.5 hours. There is a strong demonstration of individual commitment to the group and peers through regular group attendance. Referrals to the group continued throughout the period.

Total Attendances: 410

Average attendance per session: 8

Newcomers: 14

Online Therapeutic workshops (Bradford):

Therapeutic workshops this quarter included new and returning attendees. These sessions are open to the LGBTQ+ community and tailored around the emerging needs and requests from regular group members as to what they would find helpful to address. Workshop themes include: peer mentoring skills, 'common' issues experienced by LGBTQ+ people, destructive behaviours, eating disorders, gender identify, racism and LGBTQ+ issues, drugs and alcohol, asylum status impact on mental health. There have also been use of the Danish concept of the 'human library' where by information is shared and exchanged through conversation. The group feedback is regular 'human library' workshops are helpful and inspiring,

Total Attendances: 76

Average attendance per session: 6

Newcomers: 11

Total Men's Health

This Comic Relief Funded project aimed to improve the health of Gay, Bisexual and Trans (GBT) Men reducing barriers to sport and increasing the capacity of sports organisations to support GBT men. Much of this work was disrupted due to Covid-19 restrictions and pressures on schools and colleges etc. This means we had an underspend on staff time and activities. The flexibility of Comic Relief means that we have been able to redesign the outputs of this project including the production of a video that will act as a training resource and legacy for the project.

Older LGBTQ+ people

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FINANCIAL REVIEW

Income in 2021-22 was £1,505,411 which was below previous year's income caused by the reduction in service delivery in Wakefield, York and North Yorkshire. Our unrestricted net income was also reduced to £108,857 but was held up in part due to a reduction in salary costs and changes in delivery mode of our work which reduced transport costs. We also made further unrealised gains on investment of £128,996. Cash provided by operating activities was £82,790.

We continued to secure short term monies from a variety of non-recurrent funding sources, across all areas of our work, but at a reduced rate due to the ending of COVID support grants. Our income from donations has increased due to a legacy received in this period.

We have continued to manage some small grants for emerging community groups particularly serving the Trans community. The income from our Trading Company allows trading income generated to be entirely ring fenced from grant funding.

Reserves

The Board of Trustees (BOT) regularly reviews the charity's reserves requirement. Based on this our policy is to aim to maintain at minimum three months of budgeted expenditure as net current assets in reserves with the aim of reaching 6 months and to include monies to cover 100% outstanding commitments on our leasehold properties, calculating a minimum commitment on all leases of 5 years and including the cost of any required dilapidations and reparation works to the buildings.

The overall target this year using our budgeted expenditure is £989,066 the present level of current assets and fixed asset investments, of which £1,413,919 is listed investments, available to the charity is £1,877,452 which means we have exceeded our overall target this year.

The Trustees aim to use funds from these cash balances to support the organisation's development in particular our Mental Health and Wellbeing offer and to expand our geographical footprint, where feasible.

In the current economic climate we feel it is essential that we maintain a strong reserve position and ensure the most appropriate use of funds. Our focus is on ensuring that investment in long term operational and financial sustainability has the highest impact on the needs of our service users.

Review of Reserves

| | |
|---|-------------|
| The charity had total reserves at the end of the reporting period of | £ 2,284,044 |
| Amount of that total that was restricted to specific use by funders was | £ 127,871 |
| Leaving unrestricted are amounts designated of | £ 2,156,173 |

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| | |
|--|-------------|
| Within unrestricted funds are amounts designated of | £ 278,464 |
| The only material amount is | £ 189,954 |
| Which represents the net book value of property and leasehold improvements and will reduce in line with the charity's depreciation policy | |
| And | £ 88,510 |
| To increase the capacity of the Senior Management team and appoint a Co-ordinator, to drive forward our Mental Health and Wellbeing services by early 2022. | |
| Both to be self-financing by March 2023 | |
| The general fund remaining after designations is | £ 1,877,709 |
| Of which | £ 257 |
| Would only be realisable by disposing of tangible fixed assets leaving | £ 1,877,452 |
| Of free reserves | |

Going Concern

As Trustees we consider that there are no material uncertainties about the charitable company's ability to continue as a going concern over the next reporting cycle. We have formed this view based on the following factors:-

- Our current contract and financial performance plus cash and investments position together with our prudent reserves policy
- We have multiple funding streams and, a well-developed management and governance structure, which has an inbuilt flexibility to adapt to mitigate potential loss of contracts which is further mitigated as employees working on such contracts would be covered by TUPE to transfer to a new service provider
- We actively manage business risks. We adopt a planning process, including budget projections which takes into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure
- Given the timeframes inherent in the main areas of our funding the charity would have time to plan and reconfigure the organisational structure in line with any radical change in income and potential geographical reach.

Remuneration policy for key management personnel

The overall goal of Yorkshire MESMAC's pay policy is always to offer fair pay to attract and keep appropriately qualified staff to lead, manage, support and/or deliver the charity's aims.

Trustees are ultimately responsible for setting remuneration levels for the charity's senior staff.

In deciding levels of pay and rewards Trustees consider:

- the purposes, aims and values of the charity and its beneficiaries needs
- how this impacts on overall pay policy for all employees, and for the senior staff in particular, including whether a 'discount' compared with pay for similar roles in other sectors is appropriate

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- the types of skills, experiences and competencies that the charity needs from its senior staff, the specific scope of these roles and the link to pay
- the charity's current business plan and how the implementation of this plan may affect the number of senior staff the charity needs to employ or recruit and the nature of these roles
- the charity's ability to pay – this includes the cost to the charity of raising pay, and whether it is sustainable, and how appropriate the level of pay, and any pay increase, is in the context of the charity, as measured against the needs of its charitable purposes and beneficiaries
- the likely impact on, and views of, beneficiaries, donors, funders, volunteers and potential volunteers, where appropriate

Yorkshire MESMAC senior management team (currently Operations Managers, Finance/Administration Manager and CEO) are linked to the appropriate point on the NJC pay scale, decided by the criteria above. Trustees review of senior pay at regular intervals to ensure we offer fair pay to attract and retain staff.

Principal sources of funding

Principal sources of Funding continue to be from government grants for example HIV prevention and social support work in Bradford, Hull, Leeds, are provided through local authorities.

In Rotherham and North Yorkshire & York there were partnerships with the local sexual health services Rotherham NHS Foundation Trust and YorSexual Health.

The psychological therapies part of our mental health work in Bradford is commissioned by Bradford District Care Trust. Bradford Districts Clinical Commissioning Group supported online outreach and resources developed by LGBTQ+ young people to improve mental health and wellbeing.

Bradford local authority funds the Older People's Day Opportunities Project and working to prevent suicide in LGBTQI+ communities. While Hull City Council funded the development of a BAME Health Network.

Comic Relief continued to fund the Men's Total Health Project.

Alongside short-term projects partnership work via the PHE Innovations fund continued and further work was also funded in Wakefield to encourage marginalised communities with vaccine take-up.

Investment policy

Investment Objective

To hold sufficient unrestricted reserves to meet the reserves policy designed to maintain the charity through difficult financial periods and to maintain the real value of those reserves and to generate income from those reserves to supplement the costs of providing the range of services provided by Yorkshire MESMAC.

To maintain sufficient liquidity in the form of bank deposits to cover any short-term liquidity requirements.

To invest any additional reserves above a liquidity requirement with a total return investment objective seeking income generation with an additional aim of at least maintaining the value of those reserves over time after adjusting for RPI inflation.

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for the year ended 31 March 2022

Risk Profile

The Investments are to be managed at a *medium* level of risk. This means that there will be moderate risk to the invested capital but increased opportunities for longer-term growth in both capital and income. The prospects of short-term volatility are consequentially greater.

The investment portfolio will be broadly balanced between equities and non-equities by the use of cash deposits and collective investments exposed to a diversified spread of equities and fixed interest investments. There may be some exposure to other asset classes within such funds.

Investment Restrictions

There are to be no specific investment restrictions.

Investment Management

The trustees have decided not to appoint a discretionary investment manager at this stage but to utilise collective investment funds to achieve diversification. It is felt that at this stage the likely overall value invested does not justify the costs of an external discretionary investment manager.

The investments are monitored and reviewed by the Finance Administration Manager, the CEO and the Finance Business Development Committee on a regular basis four times per year.

Investment Valuations

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. Our investment holdings were valued at £1,413,919 the balance sheet date.

Asset Collective Allocation (excluding cash deposits)

Charitable Investment Funds – 100%

Current Cash Assets

Current cash assets continued to be distributed across a number of unconnected banks to ensure the funds are secure and by managing these deposits carefully we have increased income modestly while managing risk. Our cash holdings at the balance sheet date were £685,755.

PLANS FOR FUTURE PERIODS (2022-23)

The key objective for the next financial year is to secure future funding for our services in Hull and Bradford, both of which we expect will be retendered in 2022 with the new services being operationalised in 2023.

Our Board of Trustees will refresh our detailed five-year plan in 2022; however, there are already some clear broad consensus areas for action driven by our new charitable objectives. Our new charitable objects not only better describe to the work of Yorkshire MESMAC presently they are also a road map for future action. A renewed emphasis on mental health will require additional investment in this field. Our strategic investment, from charitable reserves, into a mental health coordinator post to drive this agenda forward, underlines our

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commitment and increases our capacity to create and react to new opportunities in this field. This includes building on and developing new partnerships and “being in the room” to influence policy that effect the communities we work with.

Reducing health inequalities shouldered by marginalised groups is a clear call to action. We know for example, that access to PrEP is not equitable for all those who would benefit from it; this is particularly true for women and people of colour. 2022 to 2025 will see us working towards better access to PrEP for these communities, co-producing campaign and materials to inform and educate our communities, together with working with policy makers and providers to reduce barriers. We will commit spending some of our reserves to co-produce information campaigns for the most marginalised communities.

Partnership working continues to be a major feature of our work moving forward. The Healthy Communities Together project, that we are leading, will not only help us develop new relationships particularly in the statutory sector, it will also give us new insights, strategies and structures to build relationships, that deliver better services for marginalised communities.

Internally, our long serving Admin and Finance Manager will retire in 2022, whilst it is always difficult to lose a valued and valuable member of staff, it is also an opportunity for us to review and redesign roles to ensure best fit for the future. We expect to appoint a new Finance Manager in the latter half of 2022.

The pandemic has made us think about how we use our buildings, what our workspaces will look like in the future. Owning our building in Bradford has highlighted the security, flexibility and economies that this model can impart, it also has potential drawbacks including locking in large amounts of resources. Ownership is amongst a range of possibilities we will examine for example sharing our buildings subletting our offices and community spaces to a compatible and complimentary community organisation. Whatever the outcome of this process we are committed to ensuring that our buildings are fit for purpose, for both our service users and staff and we are committed to investing in our physical infrastructure.

Equally important to our physical infrastructure is our online offer, we will invest in a major refresh of our websites and other digital assets ensuring their accessibility acceptability and appropriateness to our communities.

As cost of living continues to increase, we expect that this will have an impact on wage inflation, possibly higher than we estimated when submitting funding bids. We will work with our funders and commissioners to explore reasonable and fair solutions to this potential situation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Yorkshire MESMAC is a company limited by guarantee, first registered on 12th August 1994, number 2958336 and was registered as a charity on 24th August 1994, number 1040407. The company was established under a Memorandum of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment, Appointment and Induction of Trustees

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The Directors of the Company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees (BOT). Potential Trustees are recruited via our website, through word of mouth and recommendations, the local voluntary sector volunteer units and recruitment via interested individuals and users of our service plus local relevant press. Health, finance, legal, administrative, personnel, training, strategic planning, safeguarding, local health commissioning and social care skills are represented on the Board of Trustees. The Trustees wish to ensure that the makeup of the BOT fully represents the breadth of the communities we serve and is actively recruiting to address this issue. The BOT have also reviewed the skills mix on the board and continue to develop a supportive and effective induction process for new trustees.

Under the requirements of the Memorandum and Articles of Association Trustees are formally appointed at the Annual General Meeting, also at every Annual General Meeting one-third of the Trustees retire by rotation. The Trustees who retire by rotation are those who have been longest in office since their last appointment or reappointment. Other Trustees can be appointed throughout the year and have their appointment formalised at the Annual General Meeting.

Our process of Trustee appointment and induction is.

- 1) Potential new Trustees are asked to complete an Expression of Interest form along with our skills mix profile, which are sent to the chair.
 - 2) The chair then has a discussion with the interested person to explain what the role involves in terms of time and commitment and the skills they can bring to the organisation, and can benefit from in return. This meeting is also to give a potential Trustee the tools they need to contribute to the BOT (e.g. explanation of jargon, acronyms), and to discuss any needs they may have to allow them to participate fully in BOT (e.g. childcare, sign language interpreter).
 - 3) Potential BOT members receive an information pack and are invited to attend three meetings as observers, this gives them a chance to ask questions and gain an overview of the organisation and their potential role within it.
 - 4) If a Trustee is returning with less than a gap of three years, they observe at one meeting.
 - 5) All Trustees introduce themselves at the beginning of meetings when there are new people in attendance.
 - 6) Following attendance at three meetings the BOT make a decision whether to invite the potential Trustee to join the BOT, in the case of a returning Trustee (see above) the decision can be made after one meeting.
 - 7) The chair contacts the potential Trustee to get their feedback, address any concerns expressed by them or the BOT, clarify the role of the BOT within the organisation and establish if they are still happy to join the BOT.
 - 8) When new Trustees want to visit any projects they make arrangements themselves via contact information given by Senior Management.
- Enhanced DBS checks are carried out on all Trustees, before they are registered as a director at Companies House.
 - Within one month of joining as a Trustee there is a requirement to complete an online Level 1 Safeguarding course, for both Adults and Children.

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Trustees' annual report
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- A "Buddy" arrangement for new Trustees has been developed, which pairs them with an existing Trustee, who provides practical support, and answers any questions they have for example; about the organisation or specific agenda items. The "Buddy" relationship has no specified end date, and lasts as long as the new Trustee feels it is helpful.

The Trustees are kept up to date with the practical work of the charity through their individual involvement in the work of the charity and their committee work. Yorkshire MESMAC has four regional offices in Bradford, Hull, Rotherham, Leeds.

Organisational Structure

Yorkshire MESMAC currently has a Board of Trustees (BOT) of 14 members from a variety of professional and personal backgrounds relevant to the work of the charity. They meet four times a year as a full Board and attend a further 4 Sub Committee meetings. They are responsible for the strategic direction, policy monitoring and development, employment procedures and proper fiscal oversight of the charity. They review strategic plans for the organisation in line with negotiated contracts in order to ensure that the highest quality services are provided for our target groups. Further aims of the BOT are to maintain an overview of the organisation, to safeguard the values and principles of the organisation.

The Board appoints a Chair, Vice Chair and Treasurer and there is a Lead Safeguarding trustee. The Finance/Administration Manager sits on the BOT as Company Secretary but has no voting rights.

The Trustees can appoint one or more committees of three or more Trustees to perform any function or duty, which the Trustees agree would be better carried out by a committee. At present the three core committees are Finance and Business Development (FBD) Governance (G) and Human Resources (HR). All Committees have a minimum membership of three Trustees and one senior staff member. This year, the Board has set up a separate sub group to develop and oversee the Equality, Diversity and Inclusion (ED and I) strategy. This group will report directly to the Board and report progress at each Board meeting.

Each Trustee is member of one committee and the committees report back, via their chair, to the main BOT meetings which are 4 times a year, including the AGM. This allows Trustees to have a greater chance to contribute to the governance of the charity.

The Governance Committee leads on the policy review of the organisation, with input from the HR and FBD committees (where appropriate); reviews the organisational Risk Register and is responsible for maintaining the skills audit of the Trustees. The HR Committee has continued to streamline the procedures for recruitment of staff, volunteers and trustees and the Finance and Business Development Committee has continued its work overseeing the financial procedures and funding developments within the organisation.

Annually the BOT has an Away Day to discuss the progress of the Business Development and Strategic Plan for the organisation. The Senior Management Team are invited join them for the latter part of the meeting.

A Scheme of Delegation is in place within the organisation and day to day responsibility for the provision of the service rests essentially with the Chief Executive, who has regular 121s with the Chair of the BOT.

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The Chief Executive takes responsibility for negotiating contracts, ensuring that contract obligations are met and works closely with the Operations Manager-Human Resources (OM –HR) and the Operations Manager - Technical (OM-T) with relation to staff workload and implementation of agreed work plans and with the Finance/Administration Manager (FAM) on financial management. This group of staff constitutes the Senior Management Team and meets regularly to plan and implement the work of the organisation as a whole.

The two Operations Managers have responsibility for the day to day operational management of Yorkshire MESMAC and the overall management of staff supervision. The OM-HR ensures that the team continues to develop their skills and working practices in line with good practice and the OM-T takes the lead on systems including property and IT infrastructure. The FAM has responsibility for the day to day financial management of organisation and manages the Admin/Finance Team.

Given the ongoing development of Yorkshire MESMAC group of services, the Trustees in partnership with staff continue to review our aims ensuring that they reflect the needs of our expanding service user groups.

Risk Management

The major risks, to which the charity is exposed, as identified by the Trustees and staff, are managed through the remit of the Committee system which regularly updates the Organisational Risk Register in partnership with the Senior Management Team.

Areas of risk assessed and mitigations put in place include:

- **Governance**
- **Operations**
- **Financial**
- **External Factors**

Procedures are in place to ensure compliance with Health and Safety of staff, volunteers, service users and visitors to the Yorkshire MESMAC buildings.

The Serious Incident Policy ensures that any risks are managed effectively, in a timely manner and with the involvement of all senior management, trustees and governing bodies.

The Governance Committee is the main driver of the review of all policies and procedures and ensure that they continue to meet the needs of the charity.

All BOT members and senior staff annually update their Declaration of Interest forms and all BOT meetings have this as a standing item on the agenda to ensure all potential clashes of interest are highlighted and acted upon.

Safeguarding

Yorkshire MESMAC Group of Services is fully committed to safeguarding and promoting the welfare of all children, young people and adults. It recognises its responsibility to take all reasonable steps to promote safe practice and to protect children, young people and adults from harm, abuse and exploitation. Yorkshire

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MESMAC Group of Services acknowledges its duty to act appropriately to any allegations, reports or suspicions of abuse.

Paid staff and volunteers will endeavour to work together to encourage the development of an ethos which embraces difference and diversity and respects the rights of children, young people and adults.

Our safeguarding policies are priority policies, they are reviewed annually by the Board of Trustees. Safeguarding takes precedence over any other policy or procedure.

Fundraising

Yorkshire MESMAC receives donations from members of the public and organisations, as well as legacies and sponsorship. It does not however, employ the services of a professional fundraiser or solicit donations from particular individuals or groups of people at large. Individuals can choose to donate to Yorkshire MESMAC using a donations button on the organisation's websites.

Because of this, the charity has not seen it necessary to undertake to be bound by any voluntary scheme for regulating fundraising or voluntary standard for fundraising in respect of activities on behalf of the charity. Therefore, there have been no failures to comply with such a standard.

Fundraising activities are carried out by persons and organisations on behalf of, but not commissioned by, Yorkshire MESMAC. Generally, these take the form of sponsored activities, charity of the year collections, small scale events etc. Yorkshire MESMAC does not currently monitor these, prior to the funds being handed over.

No complaints have been received by the charity concerning fundraising activities or as far as Yorkshire MESMAC is aware, by any person or organisation contributing funds.

Yorkshire MESMAC
Trustees' annual report
for the year ended 31 March 2022

Statement of responsibilities of the trustees

The trustees (who are also directors of Yorkshire MESMAC for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Yorkshire MESMAC
Trustees' annual report
for the year ended 31 March 2022

Auditors

Slade & Cooper Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

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

The trustees' annual report has been approved by the trustees on 8th September 2022 and signed on their behalf by

Steve Bridge

Chair

Independent auditors' report
to the Members and Trustees of
Yorkshire MESMAC

Opinion

We have audited the financial statements of Yorkshire MESMAC (the 'parent charitable company') and its subsidiary for the year ended 31 March 2022, which comprise the Consolidated Statement of Financial Activities (including the income and expenditure account), the Balance Sheets of the group and the parent charitable company, the Consolidated Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and charitable company's affairs as at 31 March 2022, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditor's Report (continued)

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Independent Auditor's Report (continued)

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Independent Auditor's Report
(continued)**

Christy Yun Hing Lau FCCA CTA DChA

Senior Statutory Auditor

for and on behalf of

Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date: 12 September 2022

Slade & Cooper Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act
2006

Yorkshire MESMAC
Consolidated Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2022 £ | Total funds 2021 £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 27,468 | 240 | 27,708 | 14,274 |
| Charitable activities: | 4 | 1,305,630 | 136,572 | 1,442,202 | 1,806,237 |
| Other trading activities | 5 | 35,000 | - | 35,000 | 20,740 |
| Investments | 6 | 501 | - | 501 | 958 |
| Total income | | 1,368,599 | 136,812 | 1,505,411 | 1,842,209 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 10,950 | - | 10,950 | 9,913 |
| Charitable activities: | 8 | 1,248,792 | 228,341 | 1,477,133 | 1,535,044 |
| Total expenditure | | 1,259,742 | 228,341 | 1,488,083 | 1,544,957 |
| Net income/ (expenditure) before net gains/(losses) on investments | | 108,857 | (91,529) | 17,328 | 297,252 |
| Unrealised gains/(losses) on investments | | 128,996 | - | 128,996 | 188,234 |
| Net income/(expenditure) for the year | 10 | 237,853 | (91,529) | 146,324 | 485,486 |
| Transfer between funds | | - | - | - | - |
| Net movement in funds for the year | | 237,853 | (91,529) | 146,324 | 485,486 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 1,918,320 | 219,400 | 2,137,720 | 1,652,234 |
| Total funds carried forward | | 2,156,173 | 127,871 | 2,284,044 | 2,137,720 |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Yorkshire MESMAC
Company number 02958336

Balance Sheets
as at 31 March 2022

| | Note | The Group | | The Charity | |
|--|------|------------------|------------------|------------------|------------------|
| | | 2022 £ | 2021 £ | 2022 £ | 2021 £ |
| Fixed assets | | | | | |
| Tangible assets | 15 | 190,211 | 201,899 | 190,211 | 201,899 |
| Investments | 16 | 1,413,919 | 1,034,923 | 1,413,919 | 1,034,923 |
| Total fixed assets | | 1,604,130 | 1,236,822 | 1,604,130 | 1,236,822 |
| Current assets | | | | | |
| Debtors | 19 | 101,412 | 114,322 | 105,539 | 114,322 |
| Cash at bank and in hand | | 685,755 | 852,464 | 670,721 | 847,338 |
| Total current assets | | 787,167 | 966,786 | 776,260 | 961,660 |
| Liabilities | | | | | |
| Creditors: amounts falling due in less than one year | 20 | (107,253) | (65,888) | (106,114) | (64,988) |
| Net current assets | | 679,914 | 900,898 | 670,146 | 896,672 |
| Total assets less current liabilities | | 2,284,044 | 2,137,720 | 2,274,276 | 2,133,494 |
| Net assets | | 2,284,044 | 2,137,720 | 2,274,276 | 2,133,494 |
| The funds of the charity: | | | | | |
| Restricted income funds | 22 | 127,871 | 219,400 | 127,871 | 219,400 |
| Unrestricted income funds | 23 | 2,156,173 | 1,918,320 | 2,156,173 | 1,914,094 |
| Total charity funds | | 2,284,044 | 2,137,720 | 2,274,276 | 2,133,494 |

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 29 to 48 form part of these accounts.

Approved by the trustees on 12/09/2022 and signed on their behalf by:

.....
Sue Pascoe (Treasurer)

Yorkshire MESMAC
Consolidated Statement of Cash Flows
for the year ending 31 March 2022

| | Note | 2022 £ | 2021 £ |
|--|------|------------------|------------------|
| Cash provided by/(used in) operating activities | 26 | 82,790 | 323,791 |
| <i>Cash flows from investing activities:</i> | | | |
| Dividends, interest, and rents from investments | | 501 | 958 |
| Purchase of investments | | (250,000) | (150,000) |
| Cash provided by/(used in) investing activities | | (249,499) | (149,042) |
| Increase/(decrease) in cash and cash equivalents in the year | | (166,709) | 174,749 |
| Cash and cash equivalents at the beginning of the year | | 852,464 | 677,715 |
| Total cash equivalents at the end of the year | | 685,755 | 852,464 |

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Yorkshire MESMAC meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Group financial statements

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary Yorkshire MESMAC Trading Ltd. on a line by line basis. A separate Statement of Financial Activities and Income and Expenditure account are not presented for the charity itself following exemptions afforded by section 408 of the Companies Act 2006.

c Preparation of the accounts on a going concern basis

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

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Notes to the accounts for the year ended 31 March 2022 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service it is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general time of volunteers is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

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.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the accounts for the year ended 31 March 2022 (continued)

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and its associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

j Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

k Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

| | |
|------------------------|-----------------------|
| Freehold building | 2% |
| Fixtures and Fittings | 25% |
| Computer Equipment | 33% |
| Leasehold improvements | over the lease period |

At the date of first time transition to FRS102 (1st April 2014) the trustees have chosen to use an estimate of fair value as the deemed cost of the freehold building. There is no obligation to periodically revalue.

l Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

m 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.

Notes to the accounts for the year ended 31 March 2022 (continued)

n Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o 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.

p Financial instruments

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

q Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 11. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.

The money purchase plan is managed by Legal and General and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan a pension fund which is then converted into a pension upon the employee's normal retirement year age when eligible for a state pension. The total expense ratio of the plan is 0.50% and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions. There were no contributions outstanding at the year-end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

| | Unrestricted £ | Restricted £ | Total 2022 £ |
|----------------------------------|-------------------|-----------------|-----------------|
| Donations | 3,903 | 240 | 4,143 |
| Legacies | 23,565 | - | 23,565 |
| Total | 27,468 | 240 | 27,708 |
| Previous reporting period | | | |
| | Unrestricted £ | Restricted £ | Total 2021 £ |
| Donations | 12,194 | 1,980 | 14,174 |
| Legacies | 100 | - | 100 |
| Total | 12,294 | 1,980 | 14,274 |

Yorkshire MESMAC

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | Total 2022 £ |
|--|-------------------|-----------------|-----------------|
| Grants and Service Level Agreements | | | |
| HIV & Sexual Health | | | |
| Bradford MDC | 219,996 | - | 219,996 |
| Hull City Council | 450,000 | 25,000 | 475,000 |
| Leeds City Council | 161,600 | - | 161,600 |
| York Teaching Hospital NHS Foundation Trust | 188,216 | - | 188,216 |
| Rotherham NHS Foundation Trust | 150,000 | - | 150,000 |
| Wakefield MDC | 78,405 | - | 78,405 |
| Public Health England | - | (7,208) | (7,208) |
| Other Sundry Grants (below £10k) | 921 | - | 921 |
| Mental Health & Wellbeing | | | |
| Bradford District CCG | - | 25,644 | 25,644 |
| Bradford District NHS Foundation Tst | 24,284 | - | 24,284 |
| Comic Relief | - | 4,732 | 4,732 |
| Other Sundry Grants (below £10k) | - | 4,900 | 4,900 |
| Community Development | | | |
| Bradford MDC | 6,000 | 19,896 | 25,896 |
| Wakefield MDC | - | 35,000 | 35,000 |
| Open University | - | 20,758 | 20,758 |
| Other Sundry Grants (below £10k) | 8,720 | 7,850 | 16,570 |
| Subtotal for Grants and SLAs | 1,288,142 | 136,572 | 1,424,714 |
| Fees and Other Income | | | |
| Training, consultancy & other | 17,488 | - | 17,488 |
| Total | 1,305,630 | 136,572 | 1,442,202 |

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities cont.**Previous reporting period**

| | Unrestricted £ | Restricted £ | Total 2021 £ |
|---|-------------------|-----------------|------------------|
| Grants and Service Level Agreements | | | |
| HIV & Sexual Health | | | |
| Bradford MDC | 219,996 | - | 219,996 |
| Hull City Council | 450,000 | - | 450,000 |
| Leeds City Council | 161,600 | - | 161,600 |
| York Teaching Hospital NHS Foundation Trust | 250,956 | - | 250,956 |
| Rotherham NHS Foundation Trust | 150,000 | - | 150,000 |
| Wakefield MDC | 156,810 | - | 156,810 |
| Public Health England | - | 33,423 | 33,423 |
| Other Sundry Grants (below £10k) | 100 | 6,000 | 6,100 |
| Mental Health & Wellbeing | | | |
| Bradford District CCG | - | 25,644 | 25,644 |
| Bradford MDC | - | 14,000 | 14,000 |
| Bradford District NHS Foundation Tst | 24,284 | - | 24,284 |
| Comic Relief | - | 42,595 | 42,595 |
| Other Sundry Grants (below £10k) | 6,635 | - | 6,635 |
| Community Development | | | |
| Leeds Older People's Forum | - | 27,691 | 27,691 |
| Big Lottery | - | 60,000 | 60,000 |
| Bradford MDC | - | 29,895 | 29,895 |
| Comic Relief | - | 25,637 | 25,637 |
| Heritage Lottery Fund | - | 55,947 | 55,947 |
| Open University | - | 29,439 | 29,439 |
| Other Sundry Grants (below £10k) | 12,000 | 4,148 | 16,148 |
| Subtotal for Grants and SLAs | 1,432,381 | 354,419 | 1,786,800 |
| Fees and Other Income | | | |
| Training, consultancy & other | 19,437 | - | 19,437 |
| Total | 1,451,818 | 354,419 | 1,806,237 |

Yorkshire MESMAC

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Income from other trading activities

| | 2022 £ | 2021 £ |
|--------------------------------------|-------------|-------------|
| Rental Income | - | 740 |
| Commercial Trading Operations | | |
| Yorkshire MESMAC Trading Ltd. | 35,000 | 20,000 |
| | <hr/> | <hr/> |
| | 35,000 | 20,740 |
| | <hr/> <hr/> | <hr/> <hr/> |

All income from other trading activities is unrestricted.

6 Investment income

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

7 Cost of raising funds

| | 2022 £ | 2021 £ |
|--------------------------------------|-------------|-------------|
| Commercial Trading Operations | | |
| Trading Subsidiary Direct Costs | 10,950 | 9,913 |
| | <hr/> | <hr/> |
| | 10,950 | 9,913 |
| | <hr/> <hr/> | <hr/> <hr/> |

All expenditure on cost of raising funds is unrestricted.

Yorkshire MESMAC

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Analysis of expenditure on charitable activities

| | Community Development | HIV & Sexual Health | Mental Health | PASH | Total 2022 £ |
|-------------------------------------|--------------------------|------------------------|------------------|---------------|------------------|
| | £ | £ | £ | £ | |
| Staff costs | 78,944 | 675,476 | 37,213 | 9,938 | 801,571 |
| Overheads | 9,471 | 138,977 | 7,588 | 3,150 | 159,186 |
| Bad Debts | 435 | - | - | - | 435 |
| Project costs | 53,613 | 161,473 | 17,668 | 95 | 232,849 |
| Depreciation | 11,313 | - | - | - | 11,313 |
| Volunteers | - | 215 | - | - | 215 |
| Governance costs (see note 9) | 4,535 | 54,024 | 3,472 | 207 | 62,238 |
| Support costs (see note 9) | 17,710 | 177,248 | 13,562 | 806 | 209,326 |
| Total | 176,021 | 1,207,413 | 79,503 | 14,196 | 1,477,133 |

| | 2022 £ | 2021 £ |
|--------------------------|------------------|------------------|
| Restricted expenditure | 228,341 | 236,056 |
| Unrestricted expenditure | 1,248,792 | 1,298,988 |
| | 1,477,133 | 1,535,044 |

Previous reporting period

| | Community Development £ | HIV & Sexual Health £ | Mental Health £ | PASH £ | Total 2021 £ |
|-------------------------------------|-------------------------------|-----------------------------|-----------------------|--------------|------------------|
| Staff costs | 90,750 | 806,651 | 55,371 | 5,872 | 958,644 |
| Overheads | 27,785 | 154,644 | 10,019 | - | 192,448 |
| Project costs | 34,962 | 95,962 | 16,749 | - | 147,673 |
| Depreciation | 11,689 | - | - | - | 11,689 |
| Volunteers | 6,704 | 61 | - | - | 6,765 |
| Governance costs (see note 9) | 6,024 | 42,217 | 3,749 | - | 51,990 |
| Support costs (see note 9) | 22,931 | 131,735 | 11,169 | - | 165,835 |
| Total | 200,845 | 1,231,270 | 97,057 | 5,872 | 1,535,044 |

Yorkshire MESMAC

Notes to the accounts for the year ended 31 March 2022 (continued)

9 Analysis of governance and support costs

| | Basis of apportionment | Support £ | Governance £ | Total 2022 £ |
|----------------------|-----------------------------|--------------|-----------------|-----------------|
| | Time spent or by floor area | | | |
| Staff costs | area | 179,697 | 53,598 | 233,295 |
| Office costs | Floor area | 29,629 | - | 29,629 |
| Audit fees | Governance | - | 4,920 | 4,920 |
| Accountancy services | Governance | - | 3,720 | 3,720 |
| | | <hr/> | <hr/> | <hr/> |
| | | 209,326 | 62,238 | 271,564 |
| | | <hr/> | <hr/> | <hr/> |

Previous reporting period

| | Basis of apportionment | Support £ | Governance £ | Total 2021 £ |
|----------------------|-----------------------------|--------------|-----------------|-----------------|
| | Time spent or by floor area | | | |
| Staff costs | area | 139,030 | 43,350 | 182,380 |
| Office costs | Floor area | 26,805 | - | 26,805 |
| Audit fees | Governance | - | 4,920 | 4,920 |
| Accountancy services | Governance | - | 3,720 | 3,720 |
| | | <hr/> | <hr/> | <hr/> |
| | | 165,835 | 51,990 | 217,825 |
| | | <hr/> | <hr/> | <hr/> |

10 Net income/(expenditure) for the year

| | | |
|--|-----------|-----------|
| This is stated after charging/(crediting): | 2022 £ | 2021 £ |
| Depreciation | 11,313 | 11,689 |
| Operating lease rentals: | | |
| Property | 36,651 | 14,901 |
| Other | 5,760 | 5,760 |
| Auditor's remuneration - audit fees | 4,100 | 4,100 |
| Auditor's remuneration - accountancy fees | 3,100 | 3,100 |
| | <hr/> | <hr/> |

Notes to the accounts for the year ended 31 March 2022 (continued)

11 Staff costs

Staff costs during the year were as follows:

| | 2022 £ | 2021 £ |
|------------------------------|-----------|-----------|
| Wages and salaries | 893,804 | 996,989 |
| Social security costs | 71,387 | 75,671 |
| Pension costs | 43,323 | 46,992 |
| Staff related costs | 32,585 | 12,503 |
| Holiday Pay | (6,233) | 8,869 |
| | <hr/> | <hr/> |
| | 1,034,866 | 1,141,024 |
| | <hr/> | <hr/> |
| Allocated as follows: | | |
| Charitable activities | 801,571 | 958,644 |
| Support costs | 179,697 | 139,030 |
| Governance costs | 53,598 | 43,350 |
| | <hr/> | <hr/> |
| | 1,034,866 | 1,141,024 |
| | <hr/> | <hr/> |

No employees have employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed by the group during the period was 40 (2021: 52).

The average full time equivalent number of staff employed by the group during the period was 29 (2021: 36).

The average number of staff employed by the charity during the period was 40 (2021: 52).

The average full time equivalent number of staff employed by the charity during the period was 29 (2021: 36).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, both Technical & HR Operations Managers and the Finance Manager. The total employee benefits of the key management personnel of the charity were £200,100 (2021: £190,789).

12 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or during the year (2021: Nil).

5 (2021: 0) Members of the management committee received travel and subsistence expenses during the year of £481 (2021: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Notes to the accounts for the year ended 31 March 2022 (continued)

13 Government grants

The government grants recognised in the accounts were as follows:

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| Bradford District CCG | 25,644 | 25,644 |
| Bradford District NHS Foundation Tst | 24,284 | 24,284 |
| Bradford Metropolitan District Council | 245,892 | 263,891 |
| City of York Council | - | - |
| York Teaching Hospital NHS Foundation | 188,216 | 250,956 |
| Hull City Council | 475,000 | 450,000 |
| Leeds City Council | 161,600 | 161,600 |
| Wakefield Metropolitan District Council | 113,405 | 156,810 |
| Rotherham NHS Foundation Trust | 150,000 | 150,000 |
| Public Health England | (7,208) | 33,423 |
| | <hr/> | <hr/> |
| | 1,376,833 | 1,516,608 |
| | <hr/> | <hr/> |

There were no unfulfilled conditions and contingencies attaching to the grants.

14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The charity's trading subsidiary Yorkshire MESMAC Trading Ltd. gift aids available profits to the parent charity. Its charge to corporation tax in the year was:

| | 2022 £ | 2021 £ |
|---------------------------------------|-----------|-----------|
| UK corporation tax at 19% (2021: 19%) | - | - |
| | <hr/> | <hr/> |

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Fixed assets: tangible assets
The charity

| | Freehold Property | Leasehold improvements £ | Fixtures & Fittings £ | Computer equipment £ | Total £ |
|-------------------------|----------------------|--------------------------------|-----------------------------|----------------------------|----------------|
| Cost | | | | | |
| At 1 April 2021 | 230,341 | 128,847 | 41,203 | 5,468 | 405,859 |
| Additions | - | - | - | - | - |
| Disposals | - | - | (1,500) | - | (1,500) |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| At 31 March 2022 | 230,341 | 128,847 | 39,703 | 5,468 | 404,359 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Depreciation | | | | | |
| At 1 April 2021 | 51,932 | 106,519 | 40,041 | 5,468 | 203,960 |
| Charge for the year | 5,088 | 5,695 | 530 | - | 11,313 |
| Disposals | - | - | (1,125) | - | (1,125) |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| At 31 March 2022 | 57,020 | 112,214 | 39,446 | 5,468 | 214,148 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Net book value | | | | | |
| At 31 March 2022 | 173,321 | 16,633 | 257 | - | 190,211 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| <i>At 31 March 2021</i> | <i>178,409</i> | <i>22,328</i> | <i>1,162</i> | <i>-</i> | <i>201,899</i> |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |

There are no fixed assets held by the subsidiary company

16 Investments

| | The group | | The charity | |
|--|------------------|-----------|--------------------|-----------|
| | 2022 £ | 2021 £ | 2022 £ | 2021 £ |
| Market value at the start of the year | | | | |
| | 1,034,923 | 696,689 | 1,034,923 | 696,689 |
| Additions to investments at cost | 250,000 | 150,000 | 250,000 | 150,000 |
| Disposals at carrying value | - | - | - | - |
| Add net gain/(loss) on revaluation | 128,996 | 188,234 | 128,996 | 188,234 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 1,413,919 | 1,034,923 | 1,413,919 | 1,034,923 |
| Cash held by investment broker pending reinvestment | <hr/> | <hr/> | <hr/> | <hr/> |
| | - | - | - | - |
| Market value at the end of the year | <hr/> | <hr/> | <hr/> | <hr/> |
| | 1,413,919 | 1,034,923 | 1,413,919 | 1,034,923 |
| Investments comprised: | <hr/> | <hr/> | <hr/> | <hr/> |
| Listed investments | 1,413,919 | 1,034,923 | 1,413,919 | 1,034,923 |
| Cash held in the investment portfolio | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 1,413,919 | 1,034,923 | 1,413,919 | 1,034,923 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

Investments are all carried at fair value and are all traded in quoted public markets. They are accumulation units in funds where investment income within the fund is reinvested in the fund. The increase in value is not shown separately as investment income but becomes part of the net unrealised gains or losses in overall market values of the funds at year end.

Yorkshire MESMAC

Notes to the accounts for the year ended 31 March 2022 (continued)

17 Subsidiary undertaking

The Charitable company owns UK subsidiary company Yorkshire MESMAC Trading Ltd., a company registered in England, Co. No. 08432642. The company has no share capital and is limited by guarantee. It has one single member which is the charity Yorkshire MESMAC. The subsidiary is used for non-primary purpose trading activities.

Available profits are gift aided to the charitable company. A summary of the results of the subsidiary is shown below:

| Profit and loss account | 2022 £ | 2021 £ |
|-------------------------------------|---------------|---------------|
| Turnover | 35,000 | 20,000 |
| Cost of sales | (23,425) | (14,861) |
| Administration costs | (1,806) | (913) |
| Taxation | - | - |
| Donation to parent charity | (4,226) | (4,836) |
| Net profit | £ 5,543 | £ (610) |
| Balance sheet | 2022 £ | 2021 £ |
| Fixed assets | - | - |
| Current assets | 15,035 | 5,126 |
| Creditors due in less than one year | (5,267) | (900) |
| | <hr/> £9,768 | <hr/> £4,226 |
| | <hr/> | <hr/> |
| Called up share capital | - | - |
| Profit and loss account | 9,768 | 4,226 |
| | <hr/> £9,768 | <hr/> £4,226 |
| | <hr/> | <hr/> |

18 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

| | 2022 £ | 2021 £ |
|---------------------|-----------|-----------|
| Gross income | 1,488,919 | 1,832,907 |
| Result for the year | 140,782 | 486,097 |
| | <hr/> | <hr/> |

Notes to the accounts for the year ended 31 March 2022 (continued)

19 Debtors

| | The group | | The charity | |
|----------------------------------|------------------|----------------|--------------------|----------------|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Trade debtors | 54,153 | 57,844 | 54,153 | 57,844 |
| Other debtors | - | 12,500 | - | 12,500 |
| Prepayments and accrued income | 47,259 | 43,978 | 47,259 | 43,978 |
| Amts due from group undertakings | - | - | 4,127 | - |
| | <u>101,412</u> | <u>114,322</u> | <u>105,539</u> | <u>114,322</u> |

20 Creditors: amounts falling due within one year

| | The group | | The charity | |
|---|------------------|---------------|--------------------|---------------|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Short term compensated absences (holiday pay) | 23,486 | 29,550 | 23,486 | 29,550 |
| Other creditors and accruals | 83,573 | 36,338 | 82,628 | 35,438 |
| Deferred income | - | - | - | - |
| Taxation and social security costs | 194 | - | - | - |
| | <u>107,253</u> | <u>65,888</u> | <u>106,114</u> | <u>64,988</u> |

21 Deferred income

| | The group | | The charity | |
|---------------------------------|------------------|----------|--------------------|----------|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Deferred income brought forward | - | 7,100 | - | 8,992 |
| Released to income | - | (7,100) | - | (8,992) |
| Deferred in the current year | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Deferred income carried forward | - | - | - | - |

Income has been deferred due to money being received for consultancy in advance of delivery.

Yorkshire MESMAC

Notes to the accounts for the year ended 31 March 2022 (continued)

22 Analysis of movements in restricted funds

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2022 £ |
|--------------------------------------|---------------------------------|----------------|------------------|----------------|----------------------------------|
| Charitable Activities | | | | | |
| HIV & Sexual Health | | | | | |
| P Easy | 6,000 | - | (6,000) | - | - |
| Gypsy Traveller Work | 30,268 | (7,208) | (23,060) | - | - |
| BAME Health Network | - | 25,000 | (3,923) | - | 21,077 |
| Mental Health & Wellbeing | | | | | |
| Living Well | 16,481 | 25,644 | (32,730) | - | 9,395 |
| Counselling Donations | 11,188 | 240 | (800) | - | 10,628 |
| CR - Men's Total Health | 30,758 | 4,732 | (26,502) | - | 8,988 |
| CNET | - | 4,900 | (121) | - | 4,779 |
| Community Development | | | | | |
| Bradford Covid Prevention | 7,311 | - | (7,311) | - | - |
| Bradford OPDG | 8,276 | 19,896 | (16,066) | - | 12,106 |
| Erasmus 19-20 | 36,744 | - | - | - | 36,744 |
| Comic Relief Recovery Fund | 5,820 | - | (5,820) | - | - |
| Healthy Communities | 49,780 | - | (40,056) | - | 9,724 |
| Leeds Older People's | | | | | |
| Forum - Time to Shine | 11,375 | - | (6,773) | - | 4,602 |
| Sage donations | 2,505 | 5,650 | (8,155) | 1,200 | 1,200 |
| CVEW | - | 35,000 | (27,922) | - | 7,078 |
| Open University | 144 | 20,758 | (20,902) | - | - |
| The Final Outing - Dying | | | | | |
| Matters | - | 2,200 | (2,200) | - | - |
| Queer Stories Donations | 200 | - | - | - | 200 |
| Sundry small grants | 2,550 | - | - | (1,200) | 1,350 |
| Total | 219,400 | 136,812 | (228,341) | - | 127,871 |

Notes to the accounts for the year ended 31 March 2022 (continued)

22 Analysis of movements in restricted funds cont.

Previous reporting period

| | <i>Balance at 1 April 2020 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers £</i> | <i>Balance at 31 March 2021 £</i> |
|--------------------------------------|--|---------------------|--------------------------|------------------------|---|
| Charitable Activities | | | | | |
| HIV & Sexual Health | | | | | |
| P Easy | - | 6,000 | - | - | 6,000 |
| Gypsy Traveller Work | - | 33,423 | (3,155) | - | 30,268 |
| York LGBTQ Youth | 1,677 | - | (1,677) | - | - |
| Mental Health & Wellbeing | | | | | |
| Living Well | 14,302 | 25,644 | (23,465) | - | 16,481 |
| Counselling Donations | 10,588 | 600 | - | - | 11,188 |
| CR - Men's Total Health | 25,465 | 42,595 | (37,302) | - | 30,758 |
| Bradford Suicide Prevention | - | 14,000 | (14,000) | - | - |
| Community Development | | | | | |
| All Covid | - | 10,000 | (10,000) | - | - |
| Bradford Covid Prevention | - | 10,000 | (2,689) | - | 7,311 |
| Bradford OPDG | 8,104 | 19,895 | (19,723) | - | 8,276 |
| Erasmus 19-20 | 30,324 | - | 6,420 | - | 36,744 |
| Comic Relief Recovery Fund | - | 25,637 | (19,817) | - | 5,820 |
| Healthy Communities | - | 50,000 | (220) | - | 49,780 |
| Leeds Older People's | | | | | - |
| Forum - Time to Shine | 15,006 | 27,691 | (31,322) | - | 11,375 |
| Time to Shine donations | - | 1,305 | - | - | 1,305 |
| Love Tank | 10,227 | - | (10,227) | - | - |
| Nova - Wakefield | - | 1,198 | (1,198) | - | - |
| Open University | - | 29,439 | (29,295) | - | 144 |
| Heritage Lottery Fund | (24,985) | 55,947 | (30,962) | - | - |
| Queer Stories Donations | 8,349 | 75 | (7,024) | - | 1,400 |
| Sundry small grants | - | 2,950 | (400) | - | 2,550 |
| Total | 99,057 | 356,399 | (236,056) | - | 219,400 |

Notes to the accounts for the year ended 31 March 2022 (continued)

22 Analysis of movements in restricted funds cont.

| Name of restricted fund | Description, nature and purposes of the fund |
|--------------------------------------|--|
| HIV & Sexual Health | |
| P Easy | To address high rates of gonorrhoea in Black Caribbean men across London and Hull. |
| Gypsy Traveller Work | To improve sexual health outcomes for Gypsy and Traveller women within the City and Vale of York. |
| BAME Health Network | To develop a BAME Health Network in Hull |
| Mental Health & Wellbeing | |
| Living Well Project | Bradford CCG grant funding for promoting social wellbeing for LGBT+ people living in the Bradford District. |
| Counselling donations | Individual donations made to the counselling service. |
| CR - Men's Total Health | 3 year project for GBT+ young men to boost self esteem and confidence through workshops encouraging physical activity. |
| CNET | To improve the mental wellbeing of the LGBT+ Adult population of Bradford through therapeutic self-awareness groups and peer mentoring. |
| Community Development | |
| Bradford Covid Prevention | COVID test and trace in vulnerable populations of Bradford. |
| Bradford OPDG | Day opportunities for older people in Bradford. |
| Erasmus | Grant provided through the Erasmus higher education exchange programme for staff and organisational development. |
| Comic Relief Recovery Fund | To address increased isolation as a result of COVID through digital engagement and counselling. |
| Healthy Communities | To reduce early deaths among marginalised communities by addressing causal structural inequalities. |
| Leeds Older People's Forum | Grant from the Ageing Well programme and administered by Leeds Older People's Forum to develop opportunities for older LGB&T* people in Leeds who are experiencing social isolation. |
| Sage donations | To support engagement activities for older LGBT+ people in Leeds |
| CVEW | Live Well Wakefield - Coronavirus Resilience Grant |
| Open University | The Integrating Care for Trans Adults (ICTA) project aims to improve NHS health care for trans (including non-binary) adults. |

Yorkshire MESMAC

Notes to the accounts for the year ended 31 March 2022 (continued)

23 Analysis of movement in unrestricted funds

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | As at 31 March 2022 £ |
|---------------------------------|---------------------------------|------------------|--------------------|----------------|-----------------------------|
| General fund | 1,613,536 | 1,497,595 | (1,253,643) | 20,221 | 1,877,709 |
| Designated property | 200,737 | - | - | (10,783) | 189,954 |
| Training & comms coordinator | 14,047 | - | (4,609) | (9,438) | - |
| Mental Health & Wellbeing | 90,000 | - | (1,490) | - | 88,510 |
| | <u>1,918,320</u> | <u>1,497,595</u> | <u>(1,259,742)</u> | <u>-</u> | <u>2,156,173</u> |

Previous reporting period

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers £ | As at 31 March 2021 £ |
|---------------------------------|---------------------------------|------------------|--------------------|----------------|-----------------------------|
| General fund | 1,320,611 | 1,674,044 | (1,308,901) | (72,218) | 1,613,536 |
| Designated property | 211,520 | - | - | (10,783) | 200,737 |
| Training & comms coordinator | 21,046 | - | - | (6,999) | 14,047 |
| Mental Health & Wellbeing | - | - | - | 90,000 | 90,000 |
| | <u>1,553,177</u> | <u>1,674,044</u> | <u>(1,308,901)</u> | <u>-</u> | <u>1,918,320</u> |

Name of

Description, nature and purposes of the fund

| | |
|---------------------------------|--|
| General fund | The free reserves after allowing for all designated funds |
| Designated property | The current book value of property and leasehold improvements. |
| Training & comms coordinator | To ensure that all Yorkshire MESMAC's contracted training obligations are met, widen the training offer, increase the reputation of Yorkshire MESMAC in the sector and in the longer term generate income. |
| Mental Health & Wellbeing | To increase the capacity of the Senior Management team and appoint a Coordinator, to drive forward our Mental Health services by early 2022. |

Yorkshire MESMAC

Notes to the accounts for the year ended 31 March 2022 (continued)

24 Analysis of group net assets between funds

| | General fund £ | Designated funds £ | Restricted funds £ | Total £ |
|----------------------------------|----------------------|--------------------------|--------------------------|------------|
| Tangible fixed assets | 257 | 189,954 | - | 190,211 |
| Fixed asset investments | 1,413,919 | - | - | 1,413,919 |
| Net current assets/(liabilities) | 463,533 | 88,510 | 127,871 | 679,914 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total | 1,877,709 | 278,464 | 127,871 | 2,284,044 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Previous reporting period | | | | |
| Tangible fixed assets | 1,162 | 200,737 | - | 201,899 |
| Fixed asset investments | 1,034,923 | - | - | 1,034,923 |
| Net current assets/(liabilities) | 577,451 | 104,047 | 219,400 | 900,898 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total | 1,613,536 | 304,784 | 219,400 | 2,137,720 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

25 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for

| | Property | | Equipment | |
|--------------------|-----------|-----------|-----------|-----------|
| | 2022 £ | 2021 £ | 2022 £ | 2021 £ |
| Less than one year | 44,651 | 36,651 | 4,960 | 5,760 |
| One to five years | 38,250 | 42,901 | 5,440 | 3,600 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 82,901 | 79,552 | 10,400 | 9,360 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

There are no leases held by the subsidiary company.

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

| | 2022 £ | 2021 £ |
|--|-----------|-----------|
| Net income/(expenditure) for the year | 17,328 | 297,252 |
| Adjustments for: | | |
| Depreciation charge | 11,313 | 11,689 |
| Loss/(profit) on sale of fixed assets | 375 | - |
| Dividends, interest and rents from investments | (501) | (958) |
| Decrease/(increase) in debtors | 12,910 | 10,756 |
| Increase/(decrease) in creditors | 41,365 | 5,052 |
| | <hr/> | <hr/> |
| Net cash provided by/(used in) operating activities | 82,790 | 323,791 |
| | <hr/> | <hr/> |

Yorkshire MESMAC
Consolidated Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2021 £ | Total funds 2020 £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 12,294 | 1,980 | 14,274 | 9,940 |
| Charitable activities: | 4 | 1,451,818 | 354,419 | 1,806,237 | 1,870,593 |
| Other trading activities | 5 | 20,740 | - | 20,740 | 43,503 |
| Investments | 6 | 958 | - | 958 | 1,251 |
| Total income | | 1,485,810 | 356,399 | 1,842,209 | 1,925,287 |
| Expenditure on: | | | | | |
| Raising funds | 7 | 9,913 | - | 9,913 | 16,892 |
| Charitable activities: | 8 | 1,298,988 | 236,056 | 1,535,044 | 1,752,271 |
| Total expenditure | | 1,308,901 | 236,056 | 1,544,957 | 1,769,163 |
| Net income/ (expenditure) before net gains/(losses) on investments | | 176,909 | 120,343 | 297,252 | 156,124 |
| Unrealised gains/(losses) on investments | | 188,234 | - | 188,234 | (72,763) |
| Net income/(expenditure) for the year | 10 | 365,143 | 120,343 | 485,486 | 83,361 |
| Transfer between funds | | - | - | - | - |
| Net movement in funds for the year | | 365,143 | 120,343 | 485,486 | 83,361 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 1,553,177 | 99,057 | 1,652,234 | 1,568,873 |
| Total funds carried forward | | 1,918,320 | 219,400 | 2,137,720 | 1,652,234 |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.