MANCHESTER ACTION ON STREET HEALTH

England & Wales · Charity number 1051754

Details

Other names	MASH
Status	Registered
Legal form	Charitable company
Company number	03131154
Registered	1996-01-04
Register	View on the Charity Commission register

Contact

Address	94 Fairfield Street Manchester M1 2WR
Phone	01612734555
Email	Admin@mash.org.uk
Website	www.mash.org.uk

Activities

Objects: TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE, PARTICULARLY WOMEN, IN THE GREATER MANCHESTER AREA WHO ARE, MAY BECOME, OR HAVE BEEN ENGAGED IN THE SEX INDUSTRY FROM BECOMING SOCIALLY EXCLUDED; RELIEVING THE NEEDS OF SUCH PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSE OF THIS CLAUSE “SOCIALLY EXCLUDED” MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY AS A RESULT OF ONE OR MORE OF THE FOLLOWING FACTORS:1. UNEMPLOYMENT 2. FINANCIAL HARDSHIP 3. SUBSTANCE MISUSE OR DEPENDENCY 4. POOR EDUCATIONAL OR SKILLS ATTAINMENT 5. RELATIONSHIP AND FAMILY BREAKDOWN 6. HOMELESSNESS 7. DISCRIMINATION 8. CRIME (EITHER AS VICTIM OR AS OFFENDER REHABILITATING INTO SOCIETY).IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF ADVICE AND COUNSELLING, PASTORAL AND PRACTICAL CARE AND THE ADVANCEMENT OF EDUCATION FOR THE PUBLIC BENEFIT IN THE ISSUES SURROUNDING WOMEN AND PROSTITUTION.

Activities: MASH works with female sex workers to promote sexual health, wellbeing and personal safety whilst offering choice, support and empowerment to promote individual positive life changes

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** MANCHESTER AND THE NEIGHBOURHOOD
- Bury
- Lancashire
- Manchester City
- Oldham
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,509,268	£1,404,646	£612,370	30
2024-03-31	£1,337,276	£1,177,452	£507,748	27
2023-03-31	£997,798	£990,298	£347,924	22
2022-03-31	£792,459	£791,502	£340,424	20
2021-03-31	£691,327	£611,331	£339,467	20

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Trustees

Name	Role	Appointed
Andrea Anderson		2021-11-06
Helen Clayton		2018-11-06
Iram Kiani		2021-01-14
Jackie Driver		2024-06-01
Katherine Edmondson		2017-08-08
Louisa Baxter		2021-01-14
Naeed Nadia Khan		2021-11-06
Rachel Hurst		2021-01-14
Sarah Miguel		2017-08-08

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MANCHESTER ACTION ON STREET HEALTH

England & Wales - Charity number 1051754

Accounts

MASH

until all women have choice, freedom and power

Annual Report

FOR THE YEAR ENDING 31 MARCH 2025

Manchester Action on Street Health
Registered Charity No. 1051754 Company Registration Number: 03131154

Report of the Trustees for the year ending 31 March 2025

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

MASH's Vision

A world where all women have choice, freedom and power

MASH's Objectives

MASH provides expert, gender and trauma informed non-judgmental and accessible support to women in Greater Manchester who are, have been or may start sex working, and who are experiencing multiple disadvantage. We recognise the impact that multiple marginalised identities have on women and work to tackle the material barriers women face, challenge structural inequalities and stigma and influence change. We do this by working alongside women to promote their inclusion and access into existing services, advocating for improved services informed by their needs and supporting them to realise their goals. We want to win the fight for all women's rights, safety and wellbeing and are working towards being an actively trans* inclusive and anti-racist organisation. Our purpose is to reduce harm and increase safety in women's lives, build resilience and equip them to make positive changes and decisions about their lives.

MASH's Strategy

In March 2023, we launched our ambitious 5-year strategy 2023-2028, which has four key ambitions:

- **Strengthening our support** to women to maintain the quality of the core services we offer and extend our current package to meet the needs of more women
- **Increasing our reach** by meeting more women where they are at across Greater Manchester in terms of location and a focus on protected characteristics and intersectionality
- **Amplifying women's voices and influencing change** by centring women´s voices and experience across all aspects of our work and ensuring that services for women are co-designed with them
- **Creating a progressive and inclusive organisational culture** which includes development of a People Strategy, a Lived Experience leaders programme and a commitment to developing our Environmental Policy and organisational Carbon Literacy, and reducing our carbon footprint

MASH's Impact

MASH's reach over 2024/25:

- 693 women were reached and supported by MASH
- 331 women were supported by MASH for the first time

MASH Service	Number of women	Number of visits / contacts
Drop-in Centre	244	2,887
Outreach Van	288	2,225
1-1 support	349	6,004
Sexual health clinic	128	436
Sauna outreach	63	112
On foot outreach	75	164
Specialist inreach	61	651

Women reached over 2024/25:

- 341 street sex workers
- 238 women with addictions
- 239 survivors of violence

We supported women from 15 different countries of whom around 81% were British, 9% Hungarian, 5% Romanian, 2% were from other European countries and 3% were from outside of Europe.

Our impact over 2024/25

- Over 6,000 hours of support provided
- 488 women were provided sexual health advice, contraception, or STI testing
- 31,500 condoms were distributed to women
- 115 STI's were treated
- 326 women were provided advice around personal safety
- 3 women were supported to flee from modern slavery
- 328 women were supported with their mental health
- 43 women accessed counselling at MASH
- 238 women were supported with their drug or alcohol use
- MASH's needle exchange was accessed 263 times
- 51 women accessed treatment for addiction
- 289 women were supported with housing and homelessness
- 78 women were supported into accommodation
- Food and drink was accessed over 4,000 times
- 106 safeguarding incidents escalated

In our 2025 Annual Service User Survey, women told us that through MASH's Support:

- 95% had improved health.
- 97% had improved wellbeing
- 89% felt safer
- 92% felt more able to achieve their goals
- 76% felt that they had the opportunity to share their opinions

Cost of Living and Financial Hardship

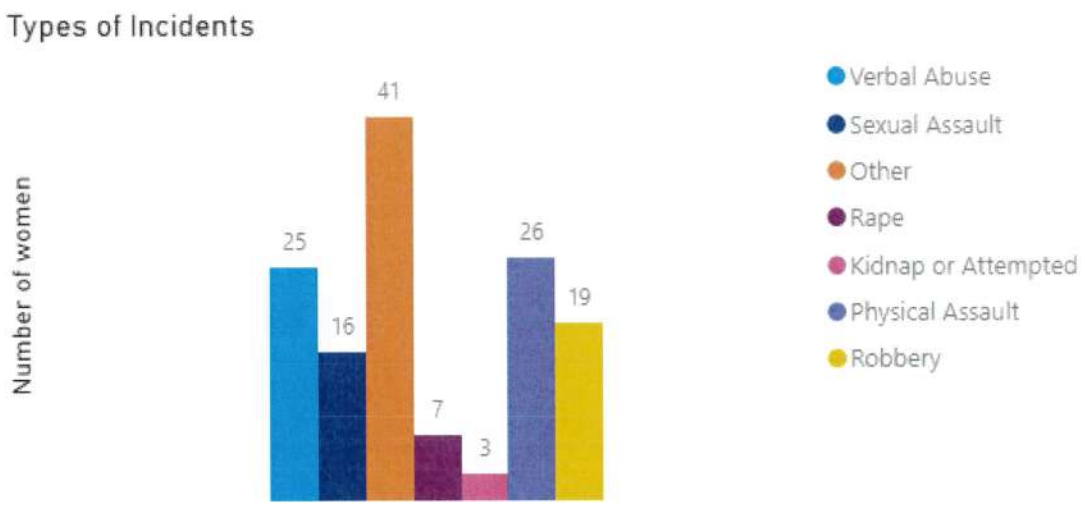
We have continued to feel the harsh impact of the Cost-of-Living Crisis in the financial year 2024/25. Women continue to report returning to, or beginning, sex work, both street-based and in saunas, due to a lack of financial resources. We saw the highest ever levels of women accessing Hardship Support across the year, which 326 women accessed, a 22% increase from the previous year.

In 2024/25 MASH provided:

- 155 food parcels/vouchers
- 63 mobile phones and 102 bus passes, supporting women's independence
- 1,495 toiletry packs and 955 items of essential clothing, supporting women's dignity
- 1:1 support with finances and debt to 136 women

Violence against women

There has been an increase in violence and assault with a 38% increase in Dodgy Punter reports made to MASH. Dodgy Punter Reports detail incidences of harm experienced by our service users in the course of their sex work. The report includes identifying features of the perpetrators, which are then disseminated across MASH, enabling other service users to avoid some of the most dangerous situations. There were 102 Dodgy Punter reports made in 2024/25, this will be a significant underestimation of the actual number of attacks taking place. The breakdown of types of incidents is shown below.



Due to fear of criminalisation and discrimination, concern regarding lengthy court processes and conviction rates, and simply feeling that they do not have the headspace to engage with the Criminal Justice System, many women are reluctant to report crimes such as rape or assault to the police. Of those who made Dodgy Punter reports, 25% of women did choose to report incidents to the police. Our volunteers and staff provide emotional and practical support while encouraging women to report to the police. Our Independent Sexual Violence Advisor is also able to support women them through the criminal justice process. To further support women's safety, alongside the Dodgy Punter reports, we also distributed 188 safety alarms.

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

In 2024/25 we commissioned an external evaluation of our support undertaken by Sarah Tayleur and CK Kpiaye which concluded:

"MASH is an essential service for women involved in sex work, providing safety, health support, wellbeing resources, and pathways to independence. By continuing its trauma-informed, person-centred approach, MASH can further its impact and ensure that all women receive the support they need to build safer, healthier lives."

For more information, please visit www.mash.org.uk to see our **External Evaluation.**

MASH's Services

MASH Outreach Vans

The MASH Outreach Vans operate as a mobile drop in 6 nights a week from 8pm until midnight. Our vans reach women where they are working, removing barriers to access, and are often the only point of contact for some women who sex work on the streets. The vans support women working on the Cheetham Hill, Oldham, Piccadilly, and Rochdale sex work 'beats'.

The MASH outreach vans act as a first responder, often giving crisis interventions and immediate support if women have been attacked or assaulted whilst working on the beat. The staff team, which includes a Romanian and a Hungarian interpreter, along with practitioners from partner services such as rough sleeping teams and drug and alcohol workers, and MASH volunteers, give women information and harm reduction advice. Women have access to support on a wide range of issues including safety, sexual health, drugs and alcohol, homelessness, domestic violence, mental health, sexual violence and exploitation and trafficking. They can access condoms, personal attack alarms, 'dodgy punter' reports, needle exchange, toiletries, clothing and refreshments. Women who use the van can be referred into emergency accommodation and into the MASH Drop-in Centre for assessment and casework support.

"If I'm feeling down, in a bad place, when you see the van it's like a light. It's like being at sea and seeing a lighthouse."

"The van being there helps me feel safer when I am on the beat. I like having a brew and a chat."

MASH Drop-in Centre

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

There have been disruptions at the Drop-in Centre due to a leak in the roof. The whole building was fully closed for around 1 month in March 2025. During this time one of the MASH Outreach Vans parked around a 5-minute walk from the Drop-in Centre. Here women were able to access a place of safety, harm reduction support, food and drink, and advice from our expert Drop-in staff and volunteers. We then partially reopened the building, with the main Drop-in space remaining closed following a structural survey. We then ran a mini-Drop-in, which two women at a time could access. Women were still able to attend counselling, complementary therapies, and pampering sessions at the Drop-in Centre. We look forward to returning to our full Drop-in provision in 2025/26, following the repair of the roof.

"I enjoy coming here, having nails painted, having brews, good chat with lovely staff."
"Mash know and remember me and always remember the last thing I spoke about, even if it has been months and months. This means a lot to me and makes a difference to my feelings."

One-to-one support

The MASH Caseworkers work intensively and consistently with individual women in-depth on a one-to-one basis. Women undertake a comprehensive assessment with the caseworker where individual needs are identified, these commonly include housing, mental health, drug and/or alcohol use, and criminal justice. A holistic, gender and trauma-informed support plan is agreed and implemented, which responds to the wants and needs of each individual woman. Our casework team includes a specialist young women's caseworker, recognising the unique needs and experiences of women under 25.

"I forget how short a time it's been. I've made all these changes; it feels like ages. I can't believe the person I'm talking about was actually me."
"[support worker] helped me get back in touch with my family, which was one of the most important things ever."

Sexual Health

MASH staff and volunteers are trained to provide sexual health advice to women, including advice on safer sex. The MASH Nurse delivers sexual health screenings from the MASH Drop-in Centre, and we have clinics where women can attend without an appointment. The nurse also delivers STI treatments, contraception including Long-Acting Reversible Contraception, Hepatitis B vaccinations, condoms, referrals and support into termination of pregnancy, pregnancy testing, Hepatitis C clinics, Blood Borne Virus advice/referral and general health promotion advice. In 2024/25 we also delivered sexual health outreach in Salford, Oldham, Rochdale and Bury, providing screenings, health promotion and referrals into other MASH support and local services via newly developed partnerships.

"Seeing the nurse helped me with my STDs... She supported and encouraged me to go to the hospital and get blood tests."
"There's a nurse so you can have regular sexual health checks, which is good for if you work in the sex industry."

On-foot Outreach

The MASH team conduct on foot outreach in the City Centre twice a week. Through this model we proactively support women who are begging and/or rough sleeping as many of these women are involved in survival/opportunistic sex work, but do not necessarily identify as sex workers. The main focus of this work is to support women into safe accommodation, recognising the differing needs and vulnerabilities experienced by women who are begging and/or rough sleeping. We also continue to be the specialist partner working with women at the Manchester Street Engagement Hub, a multiagency approach to working with

people begging and sleeping rough in Manchester. The Street Engagement Hub is a local authority led initiative which brings together key partners including police, housing and homelessness services, drug and alcohol services and physical and mental health support in order to support people through an engagement rather than enforcement model.

"They are there to help. They understand what I am going through. They understand what I need."
"It means a lot to know someone's there for you."

Trafficking and Modern Slavery

We work closely with the Greater Manchester Modern Slavery Unit, Greater Manchester Police and are active members of the Greater Manchester Modern Slavery NGO forum. All MASH staff are trained to recognise the indicators of trafficking and how to support victims that are identified. MASH supports migrant women on the streets and in massage parlours; we also have interpreters on our outreach teams. We have observed that trafficking is a hidden crime and often victims do not self-identify as a victim. We give out lots of information to migrant workers to advise them of their rights and the support services available if they feel unsafe. MASH has supported victims into safe accommodation and through the process of repatriation.

"MASH has given me hope so I've learned to cope."

Greater Manchester Housing First Partnership

At the start of 2021 MASH became part of the Greater Manchester Housing First Partnership pilot, hosting three Housing First Workers who work specifically with women. Housing First is an internationally evidence-based approach, which uses independent, stable housing as a platform to enable individuals experiencing multiple and complex disadvantage to begin recovery and move away from homelessness. This approach has been hugely successful in enabling MASH service users to access and maintain tenancies of their own. MASH provides a gender specialism within the Greater Manchester Partnership where recent data shows that the Tenancy Sustainment rate is better for women than men.

"I am so excited for everything. I am healed. I have no more baggage. It's all because I have this security. The foundation."

Specialist Inreach

MASH is a key part of a multi-agency partnership providing a women specific accommodation pathway, led by Manchester City Council and in partnership with The Riverside Group and Manchester Women's Aid. This pathway seeks to support women who are rough sleeping and also at risk of domestic abuse and violence. Specifically, women housed with a temporary accommodation provider are involved in the project. They are provided gender and trauma-informed wraparound support by MASH's Specialist In-reach Workers and have access to domestic abuse support from a specialist Women's Aid worker.

"She's helped to get all my proper support for my mental health. Now I'm under a psychiatrist and I've got a CPN [community psychiatric nurse]."
"If it wasn't for MASH's partnerships with GP services and their way of working I never would have gone to the doctors."

Oldham, Rochdale and Bury

Following on from MASH research which identified gaps in provision across Greater Manchester for women who were sex working, MASH have been delivering support in Oldham, Rochdale and Bury since 2023. MASH provide support via an Outreach Van which attends the Oldham and Rochdale sex work 'beats' three nights a week, alongside support in

indoor premises and from existing Drop-ins run by partner organisations across the boroughs. MASH's ORB Outreach Worker undertakes harm reduction, and provides practical and emotional support. She also enables women to navigate systems and advocate for women to access support from external partners such as from GPs, and drug and/or alcohol support. In 2025/26 she will be joined by a nurse dedicated to the ORB, who will be able to provide full support for women's sexual health.

"Able to offload all my troubles. Helps to destress."
"[worker] helped me with my health appointments and court dates – helped me sort myself out."

Independent Sexual Violence Advisor

Sex workers are at extremely high risk of sexual violence, and we have seen increases in incidents of sexual violence during 2024/25 as outlined above. Many women struggle to engage with mainstream services or to report crime due to stigma and inaccessibility. The specialist ISVA based at MASH enables women who sex work to access specialist emotional support following an incident, as well as support with reporting to the police and the often challenging journey through the criminal justice system. Women who are victims of sexual assault/rape are often reluctant to go to the local Sexual Assault Referral Centre and the retention rate of sex workers who attend is often poor. The ISVA worker is instrumental in offering encouragement and support to engage women into the forensic process and the police.

Following the repair of our roof in 2025/26, we are hoping to build an 'Achieving Best Evidence' suite at the MASH Centre so that women are able to provide evidence to the police while in a space they feel comfortable at MASH. We are also hoping to enable our clinical space at MASH to collect early forensic evidence.

Pathfinder Project

In partnership with the Greater Manchester Resilience Hub and other local VCSE support services, MASH provides a 'pathfinder' service to women who are RASSO (Rape and Serious Sexual Offence) survivors. This project removes barriers and enables women to access and engage with the mental health support they need, seeking to improve mental health outcomes.

Thrive Programme

Thrive works with women who wish to exit from sex work and who are wanting to move away from engagement with MASH's other services. Women who are exiting sex work often have new priorities and support needs, the 1:1 approach helps to meet women where they are, understand their needs and personal goals. Personal goals are varied but commonly include wellbeing and professional ambitions. Thrive has supported women to attend activities such as keep fit sessions, education provision, libraries and parks. Home visits have proved to be preferential for most women during the initial stages of contact with Thrive. This helps with building a relationship with the Thrive coordinator while also building confidence to step towards community-based activities.

"Personally, I prefer 1 to 1 work as in a group, you never know who is going to turn up. I also worry that I talk too much and take up too much space or I might be in a headspace where I can't talk at all. When you know that someone is coming to see just you, it's dedicated time for you and you don't have to worry about those things."

In initial conversations MASH identified that low levels of digital skills created a barrier to employment and managing day to day life in an increasingly digital world. A digital offer has

been included within Thrive, supported by the Manchester City Council Digital Inclusion Team. Women have had the opportunity to acquire a digital device or smart phone through undertaking the Learn My Way course.

"The Thrive project gives you something to do that takes the place of what you might have been doing before. This is so important when you've been in active addiction because you don't have to think about how to fill your time because you've got something to focus on."

New work in 2024/25

- In 2024 we undertook a 360 organisational health check, Board audit and services audits, volunteer programme review. From this we developed an action plan and set fresh Board and Senior Leadership Team priorities.
- We commissioned independent research into the effectiveness of our services in order to learn and develop, prioritise our workstreams and continue to strengthen our organisation
- We launched our ISVA service.
- We successfully fundraised for a second outreach van to work in Oldham, Rochdale and Bury. This was as a direct response to a pilot project delivered in this area which demonstrated a clear need and high demand for our services.

Wider MASH Updates

Lived Experience Involvement at MASH

MASH is deeply committed to ensuring that lived experience is at the heart of how our services are designed and delivered. MASH strives to make sure that women's voices and insights are central to our strategic goal: ensuring that women who sex work are heard, understood, and face less stigma.

Our Lived Experience Involvement Programme, led by the Involvement and Training Officer, offers multiple meaningful ways for women to share their experiences and shape change. Through Sue's Space, involvement in internal and external research and consultations, and a range of creative projects, women have the opportunity to influence both MASH's work and the wider systems that affect their lives.

Sue's Space, MASH's lived experience advisory panel, meets monthly with the CEO and the Involvement and Training Officer to discuss key issues affecting sex workers in Manchester. The group plays an active role in shaping new services and funding proposals, supports MASH's fundraising campaigns, and leads decisions on which external research projects that MASH contributes to.

Over the past year, Sue's Space has continued to provide vital lived experience representation on the Manchester Sex Work Forum, ensuring the forum remains responsive to the real concerns of sex workers. The panel has also contributed to consultations with Greater Manchester Mental Health and Rape Crisis England & Wales, while influencing other key services, including mainstream sexual health providers, Greater Manchester Police, and women's temporary accommodation services, through direct engagement with senior leaders and commissioners. This is made possible through MASH's strong and strategic local partnerships.

"We're not just a talking shop or tick box exercise; we're there right from the beginning when decisions are being made"

"Now we're in a place, where at the forum, we bring what is important to us"

Lived Experience Involvement Highlights 2024/25:

Throughout 2024/25, women with lived experience of sex work played a powerful role in shaping services, influencing policy, and challenging stigma. Key highlights include:

- 22 women participated in the 2024 Women's Rough Sleeping Census, continuing to support the design of gender-informed homelessness services.
- 18 women contributed to a consultation on the Manchester Sex Work Strategy, part of Manchester City Council's Community Safety Partnership, helping to improve safety and health outcomes for sex workers in the city.
- 6 women took part in the Greater Manchester Women's Support Alliance Health Research, sharing their experiences to identify barriers to accessing healthcare and inform the development of Women's Health Hubs across the region.
- 10 women joined the sMASH Project, "sMASHing Down the Barriers", which aimed to influence local employers to think differently and take action to be more inclusive to women who have experience of sex work.
- 97 women gave valuable feedback to MASH through various channels, including the "Have Your Say" annual survey, the late-night van survey, the Sue's Space survey, and the externally commissioned MASH Impact Evaluation.
- 5 women took part in public-facing events to raise awareness, reduce stigma around sex work, and mark the International Day to End Violence Against Sex Workers, 17th December.
- Sue's Space and MASH co-produced Trauma-Informed Best Practices Training continues to be co-delivered by Sue's Space members. Five online sessions are already booked for delivery in 2025–2026.

Diversity, Equity and Inclusion – Anti Oppression and Justice.

The Board and Senior Leadership Team proactively leads on Diversity, Equity and Inclusion (DEI) at MASH to ensure it is at the heart of our strategy and embedded across everything we do. Trustees use their lived experience of inequalities to bring passion, insight and leadership to this work. During 2024/25 we continued to build on this work ensuring DEI is a priority across everyone's working practice. We have developed a DEI road map and action plan that sits across our strategy and have created a Anti oppression and social justice working group with representation from trustees, staff, volunteers and service users. The working group holds us to account, overseeing and monitoring implementation of our Anti Oppression and Justice action plans. We also have regular check-ins with external specialist consultants and use industry recognised tools, such as the Meyer DEI Spectrum, to better understand our current status and set action plans which can be integrated across our organisation which have tangible deliverables so we can measure improvement.

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

Tangible differences include in 2024/25:

- Appointment of our new Chair Jackie Driver following a recruitment process actively seeking a candidate with demonstrable specialism in DEI work to prioritise and drive forward this work. Jackie brings a wealth of both work and lived experience
- Delivering a training programme for staff and volunteers on key issues such as trans inclusion, neuro diversity awareness, Anti Oppression and Justice.
- Developing an open culture at MASH where people can have honest conversations, constructive challenge and explore DEI in a safe place, offering support and identifying training needs
- Creating space in our internal meetings where we can discuss themes, share ideas and best practice

- Working with our service users to celebrate key calendar dates including International Women's Day, Black History month, LGBT history month, Trans Awareness Week and Transgender Day of Remembrance
- Reviewing our current data gaps for protected characteristics and how we improve
- Developing partnerships with equalities organisations to support best practice, commission training and devise partnership projects to better support and serve diverse communities.

Financial Review

MASH has a varied portfolio of funding with significant income raised from Greater Manchester local authorities, the Greater Manchester Combined Authority, central government funding and trust and foundations. We saw our income and expenditure increase this year as the result of a number of factors. Increased hardship and demand for our services linked to the Cost-of-Living Crisis, as well as increased internal costs have led to an increase in expenditure. Our total income for 2024/25 was £1,509,268 and total expenditure was £1,404,606.

We have continued to work to diversify our income. Our Fundraising Strategy is reviewed and refreshed each year to enable us to prioritise, mitigate against risks and always be looking ahead. Our Fundraiser post has key objectives around trust and foundations grant giving. Our part time fundraiser continues to develop relationships with a number of community groups and the public to grow our community fundraising and individual giving support and work towards reducing our reliance on larger funders. Now that our lived experience led *Trauma Informed Best Practice Training* has had successful delivery and feedback, we are looking to trial earned income through delivering this training to other organisations.

Investment powers and policy

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

Reserves Policy and going concern

The charity aims to maintain free reserves in unrestricted funds at a level that equates to six months of core charitable expenditure. With MASH offering a critical frontline service to vulnerable women, the continuity of the charitable activities is paramount and thus reserves held should ensure MASH could adequately sustain services for six-months, should the charity incur rising costs or see its main sources of grant income cease. The overall reserves held on the 31st March 2025 was £612,370. The balance held in unrestricted reserves at 31st March 2025 was £574,479 of which £518,803 were free reserves after allowing for funds tied up in tangible fixed assets. £518,803 equates to 6 months of core charitable expenditure. Core charitable expenditure excludes fixed-term programme costs and covers the costs required to ensure the delivery of core services including the Drop-in Centre, Van Outreach, Sexual Health Clinic and Casework support.

Risk Management

The charity has a risk register where the major risks, identified by the Trustees, are registered and systems put in place to manage them. The Trustees have in place policies to cover a variety of risks, including those relating to Health and Safety and Safeguarding. The Board and Senior Leadership Team each have a named Designated Safeguarding Lead and Designated Safeguarding Deputy. Formal risk assessments are in place for all our venues and activities and these are regularly reviewed. Any issues of concern are reported to the

Trustees through a system of incident reporting. The Trustees review organisational risks through the annual business planning process and at Board Meetings.

Plans for Future Periods

- To undertake urgent and necessary repairs to our building
- To continue to roll out Lived Experience Trauma Informed Practice training to better equip external agencies to appropriately meet the needs of women who are sex working and facing multiple disadvantage, and trial raising income for the organisation through this route
- To sustain our services following a period of rapid growth
- To undertake consultation with our services users with regard to the rapid regeneration of Manchester, in particular the impact of regeneration on the sex work beats of Manchester
- To undertake planning of a co-produced conference to be delivered in 2026 –bringing together partners and colleagues across sectors to unpick the impact of external influences on sex work such as regeneration, legislation, commissioning and how we can collectively ensure sex workers are valued as citizens, have a voice and can influence
- To explore the impact of key legislation on sex workers lives such as the Online Safety Act and the Crime and Policing Bill
- To increase our reach and how we can support women working in the 10 boroughs of Greater Manchester
- To continue to respond to the changing needs of our service users and to changes in the external environment
- To strengthen existing and develop new partnerships in order to improve the life outcomes of the women we support
- To explore new models for the provision of sexual health services
- To continue to develop and embed our service user involvement and develop our Lived Experience Leadership Pathway
- To commit to improve the diversity and accessibly of our organisation, and to further embed Anti Oppression and Justice practices and thinking into our culture
- To commit to reducing our carbon footprint and creating and implementing environmental policies.

Structure Governance and Management

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

Appointment of Trustees

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

Trustee Induction and Training

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

Organisation

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

Related Parties and co-operation with other organisations

Any trustee receiving remuneration or other benefit from their work with the charity is declared in Section 2 of Notes to the Accounts. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year, other than disclosed in the notes to the accounts, no such related party transactions were reported.

Reference and Administrative Information

Charity Name: Manchester Action on Street Health (also known as MASH)
Charity Number: 1051754
Company Registration Number: 03131154

Directors and Trustees

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

Key management Personnel:

Directors and Trustees

Katherine Edmondson		
Sarah Miguel		
Helen Clayton		
Colette Cronshaw		(resigned May 2025)
Dr Louisa Baxter		
Nazanin Ghodrati		(resigned November 2024)
Iram Kiani		
Rachel Hurst	Treasurer	
Andrea Anderson		
Naeed Khan		
Annabel Emery	Company Secretary	
Jacqueline Driver	Chair of Trustees	(appointed June 2024)

Senior Leadership Team:

Chief Executive
Annabel Emery
Head of Services
Tina Threadgold
Head of Operations
Bee Evans

Registered Office
94-96 Fairfield St
Manchester
M1 2WR

Accountants
Hilton-Jones t/as Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Auditors
Mckellens
11 Riverview
Heaton Mersey
Stockport
SK4 3GN

Bankers
National Westminster Bank
Manchester University Precinct De Havilland Way
Horwich
BL6 4YU

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

Leeds Building Society
105 Albion Street
Leeds
LS1 SAS

Trustees Responsibilities

The charity trustees (who are also the directors of Manchester Action on Street Health for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

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

By order of the board of trustees.

Jacqueline Driver Chair of Trustees

Date: 09/12/2025

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Opinion

We have audited the financial statements of Manchester Action on Street Health (the 'company') for the year ended 31 March 2025, which comprise the Statement of Financial Activity, Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 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 company's affairs as at 31 March 2025 and of 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.

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 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 directors' 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 company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

The other information comprises the information included in the Trustees' 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.

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.

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Opinion on other matter 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, the directors 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 directors 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the 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.

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

• the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
• we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;
• we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
• we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
• that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

• making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
• considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
• understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

• performed analytical procedures to identify and unusual or unexpected relationships;
• tested journal entries to identify unusual transactions;
• assessed whether judgements and assumptions made in determining accounting estimates set were indicative of potential bias; and
• investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

• agreeing financial statement disclosures to underlying supporting documentation;
• reading the minutes of meetings of those charged with governance;
• enquiring of management as to actual and potential litigation and claims; and
• reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Use of our report

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

.....

Paul Roper (Senior Statutory Auditor)
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

11/12/25

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2025 £	Total Funds Year Ended 31 March 2024 £
Income from:					
Donations and legacies	(3)	45,661	10,145	55,806	32,902
Charitable Activities	(4)	428,908	1,014,542	1,443,450	1,300,426
Other Trading Activities	(5)	2,520	-	2,520	2,520
Other Income		2,754	-	2,754	843
Investment Income		4,738	-	4,738	585
Total		484,581	1,024,687	1,509,268	1,337,276
Expenditure on:					
Raising Funds	(6)	17,077	43,911	60,988	57,917
Charitable Activities	(6)	331,259	851,809	1,183,068	1,001,448
Other	(6)	110,154	50,436	160,590	118,087
Total		458,490	946,156	1,404,646	1,177,452
Net income/(expenditure)		26,091	78,531	104,622	159,824
Transfers between funds	(16)	61,640	(61,640)	-	-
Net movement in funds		87,731	16,891	104,622	159,824
Reconciliation of funds					
Total funds brought forward	(16)	486,748	21,000	507,748	347,924
Total funds carried forward	(16)	574,479	37,891	612,370	507,748

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

The notes on pages 22 to 36 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

Company registration number: 03131154

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	55,676	4,639
Total fixed assets		55,676	4,639
Current assets:			
Stocks	(12)	-	1,013
Debtors	(13)	84,686	209,922
Cash at Bank & in Hand		641,359	596,075
Total current assets		726,045	807,010
Liabilities:			
Creditors: Amounts falling due within one year	(14)	169,351	303,901
Net current assets or liabilities		556,694	503,109
Total assets less current liabilities		612,370	507,748
Total net assets or liabilities		612,370	507,748
The funds of the charity:			
Restricted income funds	(16)	37,891	21,000
Unrestricted income funds	(16)	574,479	486,748
Total charity funds		612,370	507,748

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

Approved by the trustees on 19th Nov 2025

R Hurst

Rachel Hurst Treasurer

Statement of Cash Flows for the year ending 31 March 2025

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

	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
Net movement in funds	104,622	159,824
Add back depreciation	18,525	4,130
Deduct investment income	(4,738)	(585)
Decrease/(increase) in stocks	1,013	(1,013)
Decrease/(increase) in debtors	125,236	(76,437)
Increase/(decrease) in creditors	(134,550)	210,848
Net cash used in operating activities	110,108	296,767
Cash flows from investment activities:		
Interest	4,738	585
Purchase of fixed assets	(69,562)	(3,133)
Net cash provided by investing activities	(64,824)	(2,548)
Increase/(decrease) in cash and cash equivalents during the year	45,284	294,219
Cash and cash equivalents brought forward	596,075	301,856
Cash and cash equivalents carried forward	**641,359**	**596,075**

Notes to the accounts for the year ended 31st March 2025

1. Accounting policies

(a) Basis of preparation and assessment of going concern

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

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 43 restricted funds.

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

Further details of each fund are disclosed in note 16.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

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

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in notes 7 and 8.

Notes to the accounts for the year ended 31st March 2025

(i) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	33.33% on cost
Leasehold Refurbishment	20% on cost
Motor Vehicles	25% on cost

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

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

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

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

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. However, during the year, Collette Cronshaw did receive £nil (2024: £828) in respect of lived experience consultancy fees. Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Donations, Fundraising & Gift Aid	45,661	10,145	55,806	32,902
	45,661	10,145	55,806	32,902

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Donations, Fundraising & Gift Aid	32,902	-	32,902
	32,902	-	32,902

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Contract income:				
Manchester City Council Public Health	202,235	-	202,235	202,080
Salford Public Health	51,497	-	51,497	51,497
Oldham and Rochdale Borough Council	72,142	-	72,142	58,822
Bury PCT	24,117	-	24,117	22,000
Pennine Care NHS Foundation Trust	51,731	-	51,731	36,026
Trafford Council	2,186	-	2,186	2,186
Unrestricted grants:				
Leathersellers Company	25,000	-	25,000	25,000
Leathersellers Company Cost of Living	-	-	-	15,000
Capital grants:				
Richer Sounds Foundation	-	30,000	30,000	-
The Hobson Charity	-	5,000	5,000	-
Restricted grants:				
Albert Hunt	-	7,000	7,000	-
Arnold Clark	-	1,500	1,500	-
GM Housing First	-	-	-	125,974
St Philips Church	-	-	-	300
Big Lottery Fund Reaching Communities	-	-	-	106,984
The Charity Service	-	2,730	2,730	2,730
Comic Relief	-	-	-	15,000
CRH Charitable Trust	-	-	-	7,500
Dowager Countess Eleanor Peel Trust	-	-	-	10,000
Duchy of Lancaster	-	2,000	2,000	-
Edward Holt Trust	-	26,539	26,539	23,369
Europia CHEM	-	180	180	660
Evan Cornish Foundation	-	5,000	5,000	-
MCC CHEM	-	16,100	16,100	12,200
Gardening Project	-	(500)	(500)	500
GMCA	-	-	-	54,012
GMCA Aris	-	16,722	16,722	-
GMCA ISVA	-	93,160	93,160	34,507
GMCA Ministry of Justice	-	63,934	63,934	63,934
GMCA Ministry of Justice Victims	-	44,012	44,012	-
GMCA We Are Survivors	-	5,000	5,000	-
GM High Sheriffs Trust	-	-	-	4,343
Grand Trust	-	-	-	12,500
Great Places Housing Association	-	124,392	124,392	-
Hack Foundation	-	120	120	-
Henry Smith	-	15,000	15,000	30,000
Henry Smith Covid 19	-	40,000	40,000	40,000
Household Support Fund	-	12,150	12,150	6,300
Instep UK	-	250	250	-
Leeds Building Society Foundation	-	1,000	1,000	-
Manchester Foundation Trust	-	-	-	483
Manchester Guardian Society	-	-	-	3,500
MCC Community Safety Partnership	-	5,000	5,000	5,000
MCC Community Safety Partnership	-	650	650	-
MCC Digital Inclusion	-	-	-	2,000
MCC IWD	-	500	500	500
MCC North Neighbourhood	-	-	-	700
MCC Population Health	-	1,205	1,205	6,845
MCC Sex Work Forum	-	-	-	1,150
Sub-total carried forward	428,908	518,644	947,552	983,602

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

Sub-total brought forward	428,908	518,644	947,552	983,602
National Lottery Reaching Communities	-	116,936	116,936	-
Our Manchester VCS	-	55,609	55,609	55,609
Our Manchester VCS Cost of Living	-	7,480	7,480	-
Pilgrims Trust	-	29,948	29,948	29,948
Rosa Fund	-	-	-	7,000
MCC Rough Sleeping Initiative	-	189,944	189,944	159,399
Salford Community Answer Cancer	-	-	-	8,000
Shears	-	5,750	5,750	-
Stockport Council	-	500	500	-
Tudor Trust	-	30,000	30,000	30,000
UKH Foundation	-	5,000	5,000	-
WEA Skills	-	27,863	27,863	-
Manchester City Council HPG	-	26,868	26,868	26,868
	428,908	1,014,542	1,443,450	1,300,426

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £
General grants:			
Manchester City Council Public Health	202,080	-	202,080
Leathersellers Company	25,000	-	25,000
Leathersellers Company Cost of Living	15,000	-	15,000
Salford and Trafford Council	2,186	-	2,186
Restricted grants & contracts:			
GM Housing First	-	125,974	125,974
St Philips Church	-	300	300
Big Lottery Fund Reaching Communities	-	106,984	106,984
The Charity Service	-	2,730	2,730
Comic Relief	-	15,000	15,000
CRH Charitable Trust	-	7,500	7,500
Dowager Countess Eleanor Peel Trust	-	10,000	10,000
Edward Holt Trust	-	23,369	23,369
Europia CHEM	-	660	660
MCC CHEM	-	12,200	12,200
Bury PCT	-	22,000	22,000
Gardening Project	-	500	500
GMCA	-	54,012	54,012
GMCA ISVA	-	34,507	34,507
GMCA Ministry of Justice	-	63,934	63,934
GM High Sheriffs Trust	-	4,343	4,343
Grand Trust	-	12,500	12,500
Henry Smith	-	30,000	30,000
Henry Smith Covid 19	-	40,000	40,000
Household Support Fund	-	6,300	6,300
Manchester Foundation Trust	-	483	483
Sub-total carried forward	244,266	573,296	817,562

Notes to the accounts for the year ended 31st March 2025

4. Income from charitable activities

Previous reporting period

Sub-total brought forward	244,266	573,296	817,562
Manchester Guardian Society	-	3,500	3,500
MCC Community Safety Partnership	-	5,000	5,000
MCC Digital Inclusion	-	2,000	2,000
MCC IWD	-	500	500
MCC North Neighbourhood	-	700	700
MCC Population Health	-	6,845	6,845
MCC Sex Work Forum	-	1,150	1,150
Oldham and Rochdale Borough Council	-	58,822	58,822
Our Manchester VCS	-	55,609	55,609
Pennine Care NHS Foundation Trust	-	36,026	36,026
Pilgrims Trust	-	29,948	29,948
Rosa Voices from the Frontline	-	7,000	7,000
Rough Sleeping Initiative	-	159,399	159,399
Salford Community Answer Cancer	-	8,000	8,000
Salford Public Health	-	51,497	51,497
Tudor Trust	-	30,000	30,000
Manchester City Council HPG	-	26,868	26,868
	244,266	1,056,160	1,300,426

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2025	Restricted Year Ended 31 March 2025	Total Funds Year Ended 31 March 2025	Total Funds Year Ended 31 March 2024
	£	£	£	£
Placement Fees	2,520	-	2,520	2,520
	2,520	-	2,520	2,520

Previous reporting period

	Unrestricted Year Ended 31 March 2024	Restricted Year Ended 31 March 2024	Total Funds Year Ended 31 March 2024
	£	£	£
Placement Fees	2,520	-	2,520
	2,520	-	2,520

Notes to the accounts for the year ended 31st March 2025

6. Expenditure on raising funds

	Services to women who sex work in Greater Manchester	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
Expenditure on raising funds:			
Employment costs	52,482	52,482	47,159
Fundraising activities & Events	4,262	4,262	3,399
Website and computer costs	1,944	1,944	1,618
Subscriptions	1,407	1,407	1,385
Advertising and marketing	893	893	1,184
Other costs	-	-	3,172
	60,988	60,988	57,917
Restricted funds		43,911	31,241
Unrestricted funds		17,077	26,676
		60,988	57,917

The trustees consider that there are a number of costs which, whilst essential for supporting the charity in its charitable activities, are not directly related to the services provided by the charity. These costs mainly relate to employment costs and have been included in this year either as expenditure on raising funds or as other expenditure.

Notes to the accounts for the year ended 31st March 2025

7. Expenditure on charitable activities

	Services to women who sex work in Greater Manchester	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
Employment Costs	892,193	892,193	741,737
Sessional Staff	7,819	7,819	3,240
Staff Welfare Support	5,751	5,751	3,187
DEI & Accessibility	263	263	743
Dignity Packs	433	433	735
Training	9,384	9,384	6,427
Counselling	31,160	31,160	29,970
HF Personalisation Fund	5,068	5,068	8,030
Recruitment & DBS Costs	3,044	3,044	12,415
Outreach Vehicle Expenses	19,216	19,216	12,653
Cultural Fund	1,459	1,459	1,727
ORB Project Resources	-	-	1,473
Women's Engagement Expenses	5,927	5,927	3,994
Thrive Programme	709	709	-
Staff Security	1,713	1,713	1,238
Volunteer Expenses	4,333	4,333	1,758
Activity Resources	18,724	18,724	16,974
Hardship Costs	37,627	37,627	26,908
Interpreters	9,504	9,504	9,417
Lived Experience Consultancy Fees	852	852	-
Travel Expenses	7,477	7,477	5,955
Medical Supplies	3,315	3,315	3,944
Heat, Light & Water	7,414	7,414	7,673
Equipment & Repairs	8,120	8,120	5,068
Monitoring System	5,344	5,344	6,666
Subscriptions	1,407	1,407	1,385
IT Maintenance	17,179	17,179	12,350
Cleaning	20,307	20,307	20,092
Telephone	12,442	12,442	13,420
Rent & Rates	25,582	25,582	26,524
Insurance	17,752	17,752	14,192
Marketing	893	893	1,184
Post, Printing & Stationery	657	657	369
	1,183,068	1,183,068	1,001,448
Restricted funds		851,809	945,508
Unrestricted funds		331,259	55,940
		1,183,068	1,001,448

Notes to the accounts for the year ended 31st March 2025

8. Other expenditure

	Services to women who sex work in Greater Manchester	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
Governance and support costs	23,041	23,041	14,525
Employment costs	104,964	104,964	84,702
Depreciation	18,525	18,525	4,130
Bank Charges	299	299	229
Subscriptions	1,408	1,408	1,385
IT Maintenance and website	1,909	1,909	1,380
DEI & Accessibility	263	263	743
Events	2,452	2,452	814
Insurance	1,972	1,972	1,721
Sundries	2,839	2,839	4,545
Recruitment & DBS	376	376	1,505
Telephones	1,382	1,382	1,628
Training	1,160	1,160	780
	160,590	160,590	118,087
Restricted funds		50,436	64,411
Unrestricted funds		110,154	53,676
		160,590	118,087

The trustees consider that there are a number of costs which, whilst essential for supporting the charity in its charitable activities, are not directly related to the services provided by the charity. These costs mainly relate to employment costs and have been included in this year either as expenditure on raising funds or as other expenditure.

Allocation of governance and support costs

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

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	2,274	2,274	type of expense
Audit Fees	-	4,202	4,202	type of expense
Payroll Bureau Charges	3,310	-	3,310	type of expense
Other Accountancy Fees	727	-	727	type of expense
Secretariat Support	-	1,125	1,125	type of expense
Trustee Development	-	260	260	type of expense
Professional Fees	11,143	-	11,143	type of expense
	15,180	7,861	23,041	

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,800	1,800	type of expense
Audit Fees	-	4,080	4,080	type of expense
Payroll Bureau Charges	2,877	-	2,877	type of expense
Other Accountancy Fees	708	-	708	type of expense
Consultancy Fees	1,198	-	1,198	type of expense
Secretariat Support	-	750	750	type of expense
Trustee Development	-	310	310	type of expense
Professional Fees	2,802	-	2,802	type of expense
	7,585	6,940	14,525	

Notes to the accounts for the year ended 31st March 2025

9. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	925,018	775,793
Redundancy	-	-
Social Security Costs	86,906	68,230
Pension Costs	37,715	29,575
	1,049,639	873,598
Expenditure on raising funds:	52,482	47,159
Charitable Activities	892,193	741,737
Support Costs	104,964	84,702
	1,049,639	873,598

The average number of employees during the year was 30 FTE 26.4 (previous year: 27, FTE 23.9).
The charity considers its key management personnel comprises the trustees Chief Executive Officer, Head of Operations and Head of Services. The total employment benefits, including employer pension and NI contributions of the key management personnel were £164,790 (previous year: £150,591. No employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts for the year ended 31st March 2025

10. Audit Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Audit Fees	4,202	4,080
Accountancy	2,274	1,800
Other Accountancy Services	727	708
	7,203	6,588

11. Tangible Fixed Assets

	Computers	Fixtures and Fittings	Leasehold Refurbishments	Motor Vehicle	Total
Cost	£	£	£	£	£
At 1 April 2024	72,967	25,817	64,931	45,488	209,203
Additions	7,618	-	-	61,944	69,562
At 31 March 2025	80,585	25,817	64,931	107,432	278,765
Depreciation					
At 1 April 2024	68,828	25,317	64,931	45,488	204,564
Charge for Year	5,636	500	-	12,389	18,525
At 31 March 2025	74,464	25,817	64,931	57,877	223,089
NET BOOK VALUE					
At 31 March 2025	6,121	-	-	49,555	55,676
At 31 March 2024	4,139	500	-	-	4,639

12. Stocks

	2025	2024
	£	£
Bus Passes	-	1,013

13. Analysis of debtors

	2025	2024
	£	£
Debtors	56,668	161,044
Prepayments	17,907	17,156
Other debtors	10,111	31,722
	84,686	209,922

Debtors and prepayments related to restricted funds £nil (2024: £209,624) and unrestricted funds £84,686 (2024: £298)

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	6,280	4,591
Taxation and social security	3,494	24,278
Accruals	22,312	22,197
Deferred income	126,449	232,097
Other creditors	10,816	20,738
	169,351	303,901

15. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2024	232,097
Amount released to income earned from charitable activities	(232,097)
Amount deferred in year	126,449
Balance at 31 March 2025	126,449

Notes to the accounts for the year ended 31st March 2025

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	486,748	484,581	(458,490)	61,640	574,479
Designated Funds	-	-	-	-	-
	486,748	484,581	(458,490)	61,640	574,479

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	271,924	281,116	(136,292)	70,000	486,748
Designated Funds	70,000	-	-	(70,000)	-
	341,924	281,116	(136,292)	-	486,748

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"
Designated Funds	For future relocation and cost of living/inflation impact

Notes to the accounts for the year ended 31st March 2025

16. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
The Charity Service	-	2,730	(2,730)	-	-
Richer Sounds Foundation	-	30,000	-	(30,000)	-
The Hobson Charity	-	5,000		(5,000)	-
Dowager Countess Eleanor Peel Trust	10,000	-	-	(10,000)	-
The Big Give May 24	-	10,145	-	(10,145)	-
Albert Hunt	-	7,000	-	-	7,000
Arnold Clark	-	1,500	(1,500)	-	-
Duchy of Lancaster	-	2,000	(2,000)	-	-
Edward Holt Trust	-	26,539	(26,539)	-	-
Europia CHEM	-	180	(180)	-	-
Evan Cornish Foundation	-	5,000	(5,000)	-	-
MCC CHEM	-	16,100	(16,100)	-	-
Gardening Project	500	(500)	-	-	-
GMCA Aris	-	16,722	(16,722)	-	-
GMCA ISVA	-	93,160	(86,665)	(6,495)	-
GMCA Ministry of Justice	-	63,934	(63,934)	-	-
GMCA Ministry of Justice Victims	-	44,012	(44,012)	-	-
GMCA We Are Survivors	-	5,000	(5,000)	-	-
Great Places Housing Association	-	124,392	(114,281)	-	10,111
Hack Foundation	-	120	(120)	-	-
Henry Smith	-	15,000	(15,000)	-	-
Henry Smith Covid 19	-	40,000	(40,000)	-	-
Household Support Fund	-	12,150	(12,150)	-	-
Instep UK	-	250	(250)	-	-
Leeds Building Society Foundation	-	1,000	(1,000)	-	-
Manchester Guardian Society	3,500	-	(3,500)	-	-
MCC Community Safety Partnership	-	5,000	(5,000)	-	-
MCC Community Safety Partnership	-	650	(650)	-	-
MCC IWD	-	500	(500)	-	-
UKH Foundation	-	5,000	(5,000)	-	-
WEA Skills	-	27,863	(27,863)	-	-
Manchester City Council HPG	-	26,868	(26,868)	-	-
MCC Population Health	-	1,205	(1,205)	-	-
National Lottery Reaching Communities	-	116,936	(116,936)	-	-
Our Manchester VCS	-	55,609	(55,609)	-	-
Our Manchester VCS Cost of Living	-	7,480	(7,480)	-	-
Pilgrims Trust	-	29,948	(29,948)	-	-
Rosa Fund	7,000	-	(7,000)	-	-
MCC Rough Sleeping Initiative	-	189,944	(174,914)	-	15,030
Shears	-	5,750	-	-	5,750
Stockport Council	-	500	(500)	-	-
Tudor Trust	-	30,000	(30,000)	-	-
	21,000	1,024,687	(946,156)	(61,640)	37,891

The transfers out of restricted funds are to recognise capital expenditure incurred in the year.

Notes to the accounts for the year ended 31st March 2025

16. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
GM Housing First	-	125,974	(125,974)	-	-
St Philips Church	-	300	(300)	-	-
Big Lottery Fund Reaching Communities	-	106,984	(106,984)	-	-
The Charity Service	-	2,730	(2,730)	-	-
Comic Relief	-	15,000	(15,000)	-	-
CRH Charitable Trust	-	7,500	(7,500)	-	-
Dowager Countess Eleanor Peel Trust	-	10,000	-	-	10,000
Edward Holt Trust	-	23,369	(23,369)	-	-
Europia CHEM	-	660	(660)	-	-
MCC CHEM	-	12,200	(12,200)	-	-
Bury PCT	-	22,000	(22,000)	-	-
Gardening Project	-	500	-	-	500
GMCA	-	54,012	(54,012)	-	-
GMCA ISVA	-	34,507	(34,507)	-	-
GMCA Ministry of Justice	-	63,934	(63,934)	-	-
GM High Sheriffs Trust	-	4,343	(4,343)	-	-
Grand Trust	-	12,500	(12,500)	-	-
Henry Smith	-	30,000	(30,000)	-	-
Henry Smith Covid 19	-	40,000	(40,000)	-	-
Household Support Fund	-	6,300	(6,300)	-	-
Manchester Foundation Trust	-	483	(483)	-	-
Manchester Guardian Society	-	3,500	-	-	3,500
MCC Community Safety Partnership	-	5,000	(5,000)	-	-
MCC Digital Inclusion	-	2,000	(2,000)	-	-
MCC IWD	-	500	(500)	-	-
MCC North Neighbourhood	-	700	(700)	-	-
Manchester City Council HPG	-	26,868	(26,868)	-	-
MCC Population Health	-	6,845	(6,845)	-	-
MCC Sex Work Forum	-	1,150	(1,150)	-	-
Oldham and Rochdale Borough Council	-	58,822	(58,822)	-	-
Our Manchester VCS	-	55,609	(55,609)	-	-
Pennine Care NHS Foundation Trust	-	36,026	(36,026)	-	-
Pilgrims Trust	-	29,948	(29,948)	-	-
Rosa Voices from the Frontline	-	7,000	-	-	7,000
Rough Sleeping Initiative	6,000	159,399	(165,399)	-	-
Salford Community Answer Cancer	-	8,000	(8,000)	-	-
Salford Public Health	-	51,497	(51,497)	-	-
Tudor Trust	-	30,000	(30,000)	-	-
	6,000	1,056,160	(1,041,160)	-	21,000

Notes to the accounts for the year ended 31st March 2025

16. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Albert Hunt Trust	for the MASH Drop-in Centre
ARIS	for MASH Outreach Van support
Arnold Clark	for food for service users
Charity Services Grant	for service users to access culture and events
CHEM	for work to support women who sex work's health
Community safety partnership	for services to support migrant sex workers
Duchy of Lancaster	for volunteer costs
Edward Holt	for the MASH Drop-in Centre
Evan Cornish Foundation	for the MASH Drop-in Centre
GM Mayor's Charity	for the MASH Drop-in Centre
GMCA / We are Survivors	for MASH core costs
GMCA ISVA	for the Independent Sexual Violence Advocate service
GMCA MOJ Core	for MASH core costs
GMCA MoJ Victims	for casework support for service users
HACK Foundation	for individual items for service users
Henry Smith	for MASH running costs
Henry Smith Covid-19	for the MASH Drop-in Centre
Household Support Fund	for individual items for service users
Great Places Housing Association - Housing First	for delivering the Housing First project
Instep UK Ltd	for individual items for service users
Leeds Building Society Foundation	for individual items for service users
Manchester Guardian Society	for individual items for service users
MCC HPG	for MASH Outreach Van support
MCC IWD grant funding	for International Women's Day work with service users
MCC Public Health (Trauma)	for development and delivery of trauma informed practice training
MCC Sex Work Forum	for work with Manchester Sex Work Forum
Our Manchester VCS	for work with service users
Our Manchester VCS - Cost of Living	for work with service users alleviating hardship
Pilgrims Trust	for work with young women
Reaching Communities (Lottery)	for work with service users
Richer Sounds Foundation	towards the purchase of a new vehicle for MASH Outreach
Rosa Fund	for employment project with service users
Rough Sleeping Initiative / Respite Rooms	for work with service users on street and at specialist women's accomodation
Shears	for the MASH Drop-in Centre
Stockport Council	for work with service users
The Dowager Countess Eleanor Peel Trust	towards the purchase of a new vehicle for MASH Outreach
The Hobson Charity	towards the purchase of a new vehicle for MASH Outreach
Tudor Trust	for MASH core costs
UKH Foundation	for the MASH Drop-in Centre
WEA Skills Grant	for skills development activities at the Drop-in Centre

Notes to the accounts for the year ended 31st March 2025

17. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	55,676	-	-	55,676
Cash at bank and in hand	534,422	-	106,937	641,359
Other net current assets/(liabilities)	(15,619)	-	(69,046)	(84,665)
Total	574,479	-	37,891	612,370

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	4,639	-	-	4,639
Cash at bank and in hand	322,276	-	273,799	596,075
Other net current assets/(liabilities)	159,833	-	(252,799)	(92,966)
Total	486,748	-	21,000	507,748

18. Financial Instruments

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

19. Lease Commitments

At 31 March 2025 the charity had future minimum lease payments under non-cancellable operation leases, as follows:

	2025	2024
	£	£
Not later than 1 year	-	18,848
Between 2 - 5 years	-	18,848

The charity rents a property and a unit. The leases for the unit is on a rolling basis and not for a fixed period of time. The lease on the property is for five years, ending in August 2030 and was signed after the balance sheet date.

MANCHESTER ACTION ON STREET HEALTH

England & Wales - Charity number 1051754

Accounts

MANCHESTER ACTION ON STREET HEALTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 1051754
Company Registration Number: 03131154

MANCHESTER ACTION ON STREET HEALTH

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MANCHESTER ACTION ON STREET HEALTH

Report of the Trustees for the year ending 31 March 2024
The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

MASH's Vision
A world where all women have choice, freedom and power

MASH's Objectives
MASH provides expert, gender and trauma informed non-judgmental and accessible support to women in Greater Manchester who are, have been or may start sex working, and who are experiencing multiple disadvantage. We recognise the impact that multiple marginalised identities have on women and work to tackle the material barriers women face, challenge structural inequalities and stigma and influence change. We do this by working alongside women to promote their inclusion and access into existing services, advocating for improved services informed by their needs and supporting them to realise their goals. We want to win the fight for all women's rights, safety and wellbeing and are working towards being an actively trans* inclusive and anti-racist organisation. Our purpose is to reduce harm and increase safety in women's lives, build resilience and equip them to make positive changes and decisions about their lives.

MASH's New Strategy
In March 2023, we launched our ambitious 5-year strategy 2023-2028, which has four key ambitions:

- **Strengthening our support** to women to maintain the quality of the core services we offer and extend our current package to meet the needs of more women
- **Increasing our reach** by meeting more women where they are at across Greater Manchester in terms of location and a focus on protected characteristics and intersectionality
- **Amplifying women's voices and influencing change** by centring women´s voices and experience across all aspects of our work and ensuring that services for women are co-designed with them
- **Creating a progressive and inclusive organisational culture** which includes development of a People Strategy, a Lived Experience leaders programme and a commitment to developing our Environmental Policy and organisational Carbon Literacy, and reducing our carbon footprint

MASH's Impact

MASH's reach over 2023/24:

- 628 women were reached and supported by MASH
- 323 women were supported by MASH for the first time

MASH Service	Number of women	Number of visits / contacts
Drop-in Centre	219	2,400
Outreach Van	255	1,630
1-1 support	303	6,079
Sexual health clinic	168	217
Sauna outreach	87	116
On foot outreach	100	229
Specialist inreach	38	479

Women reached over 2023/24:

- 311 street sex workers
- 193 women with addictions
- 199 survivors of violence

We supported women from 18 different countries of whom around 79% were British, 7% Romanian, 8% Hungarian, 3% were from other European countries and 2% were from outside of Europe.

Our impact over 2023/24

- Over 6,000 hours of support provided
- 446 women were provided sexual health advice, contraception, or STI testing
- 22,000 condoms were distributed to women
- 77 STI's were treated
- 278 women were provided advice around personal safety
- 3 women were supported to flee from modern slavery
- 210 women were supported with their mental health
- 55 women accessed counselling at MASH
- 193 women were supported with their drug or alcohol use
- MASH's needle exchange was accessed 360 times
- 51 women accessed treatment for addiction
- 193 women were supported with housing and homelessness
- 119 women were supported into accommodation
- Food and drink was accessed over 3,500 times
- 96 safeguarding incidents escalated

In our 2024 Annual Service User Survey women told us that through MASH's support:

- 76% had improved health.
- 93% had improved wellbeing
- 91% felt safer
- 88% felt more able to identify their goals
- 88% felt more able to achieve their goals
- 95% felt that MASH staff and volunteers understood them
- 87% felt that they had the opportunity to share their opinions

Cost of Living

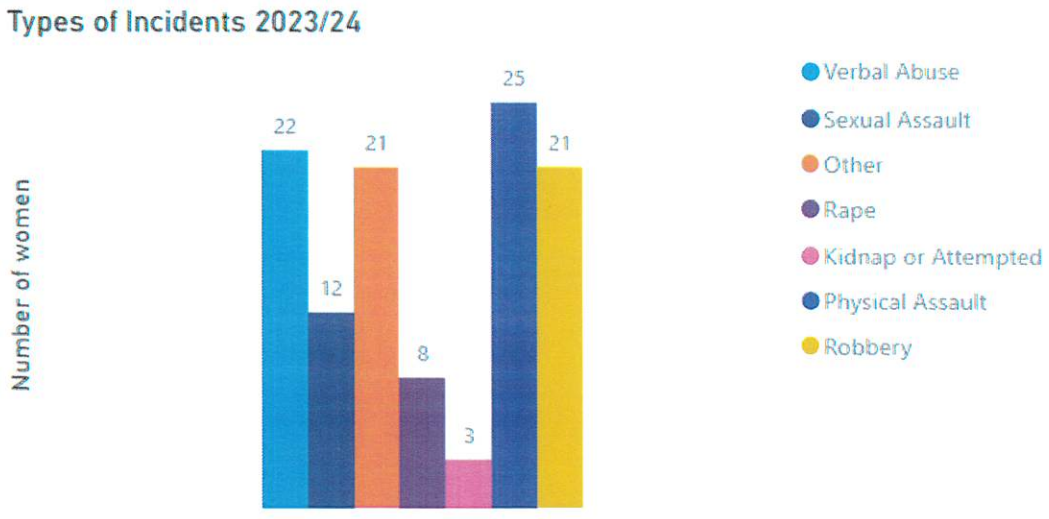
We have continued to feel the harsh impact of the Cost of Living Crisis in the financial year 2023/24. Women who were previously just about managing are now falling into crisis. Many women have returned to sex work years after exiting as a last resort to pay bills and to put food on the table. Others are sex working for the first time with 2023/24 being our busiest year for new presenters with 323 women accessing MASH for the first time this year. We have developed specific support for financial hardship, both to get women out of immediate crisis alongside supporting their longer-term financial security.

In 2023/24 MASH provided:

- 373 food parcels/vouchers
- 62 mobile phones and 75 bus passes, supporting women's independence
- 719 toiletry packs and 1,156 items of essential clothing, supporting women's dignity
- 1:1 support with finances and debt to 122 women

Violence against women

There has been an increase in violence and assault against the women we support with 30% more women (almost 200 women) requesting support from MASH around this. There were 68 specific incidents reported to MASH in the last year, a significant underestimate for the number of attacks actually taking place. Of those who reported to MASH the vast majority of women consented for information about the attacks to be shared with other MASH service users in order to help protect them. 30% of women chose to report incidents to the police. The breakdown of types of incidents is shown below. Punters are increasingly using violence to avoid paying or to take back money.



Our staff and volunteers provide advice around safety and crime to women who are sex working which includes disseminating 'dodgy punter reports' detailing descriptive information about males who have recently been reported as abusive or violent. To further reduce risks, we provide women with personal attack alarms. Due to fear of criminalisation and discrimination, and concern regarding lengthy court processes and conviction rates,

many women are reluctant to report crimes such as rape or assault to the police. Our volunteers and staff provide emotional and practical support to these women while encouraging them to report incidents and our Independent Sexual Violence Advisor supports them through the criminal justice process.

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

MASH's Services

MASH Outreach Van

The MASH Outreach Van operates as a mobile drop in 6 nights a week from 8pm until midnight. The van reaches women across the city where they are working, removing barriers to access, and is often the only point of contact for some women who sex work on the streets. The MASH outreach van acts as a first responder, often giving crisis interventions and immediate support if women have been attacked or assaulted whilst working on the beat. The staff team, which includes a Romanian and a Hungarian interpreter, along with practitioners from partner services such as rough sleeping teams and drug and alcohol workers, and MASH volunteers, give women information and harm reduction advice. Women have access to support on a wide range of issues including safety, sexual health, drugs and alcohol, homelessness, domestic violence, mental health, sexual violence and exploitation and trafficking. They can access condoms, personal attack alarms, 'dodgy punter' reports, needle exchange, toiletries, clothing and refreshments. Women who use the van can be referred into emergency accommodation and into the MASH Drop-in Centre for assessment and casework support. During 2023/24 following research into gaps in support across Greater Manchester, and as a key aim of our current strategy, MASH were commissioned to pilot the Outreach Van service to deliver outreach to sex work 'beats' in Oldham and Rochdale, thus expanding our reach beyond the sex work beats of Manchester and Salford. Our outreach workers also provide specialist in-reach to women's centres in Oldham and Rochdale.

"When working the beat, makes me feel a lot safer knowing the van is out."
"Whenever anything has happened, MASH has been there."

MASH Drop-in Centre

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

"MASH have helped me look at myself and have really tried to help me love myself. More confidence."
"They have been supportive to me on many occasions. I felt suicidal, emotional, broken, depressed. Coming here was the best thing. Thank you MASH."

One-to-one support

The MASH Caseworkers work intensively and consistently with individual women in-depth on a one-to-one basis. Women will undertake a comprehensive assessment with the caseworker where individual needs around housing, mental health, substance misuse, and criminal justice will be identified. A holistic, gender and trauma-informed support plan will be agreed and implemented, focusing on choice and empowerment for the individual woman. Our casework team includes a specialist young women's caseworker, recognising the unique needs and experiences of women under 25.

"Helpful and supportive. It means a lot to know someone's there for you."
"Less anxious, feel supported. Makes me happy."

Sexual Health
MASH staff and volunteers are trained to provide sexual health advice to women, including advice on safer sex. The MASH Nurse delivers sexual health screenings from the MASH Drop-in Centre and we have clinics where women can attend without an appointment. The nurse also delivers STI treatments, contraception including Long Acting Reversible Contraception, Hepatitis B vaccinations, condoms, referrals and support into termination of pregnancy, pregnancy testing, Hepatitis C clinics, Blood Borne Virus advice/referral and general health promotion advice. In 2023/24 we also piloted sexual health outreach in Salford, Oldham, Rochdale and Bury, providing screenings, health promotion and referrals into other MASH support and local services via newly developed partnerships.
"[I've] Been lonely and depressed. Not many trans groups in Manchester, I like MASH and staff are like family I never have."

On-foot Outreach
The MASH team conduct on foot outreach in the City Centre twice a week. Through this model and we target women who are begging and/or rough sleeping. Many of them are involved in survival/opportunistic sex work, but do not necessarily identify as sex workers. The main focus of this work is to support women off the street into safe accommodation, recognising the differing needs and vulnerabilities women who are begging and/or rough sleeping experience. We also continue to be the specialist partner working with women at the Manchester Street Engagement Hub, a multiagency approach to working with people begging and sleeping rough in Manchester. The Street Engagement Hub is a local authority led initiative which brings together key partners including police, housing and homelessness services, drug and alcohol services and physical and mental health support in order to support people through an engagement rather than enforcement model.
"I wouldn't make my appointments if it wasn't for [my caseworker] from MASH, great support."
"MASH lets us know we're not alone"

Trafficking and Modern Slavery
We work closely with the Greater Manchester Modern Slavery Unit, Greater Manchester Police and are active members of the Greater Manchester Modern Slavery NGO forum. All MASH staff are trained to recognise the indicators of trafficking and how to support victims that are identified. MASH supports migrant women on the streets and in massage parlours; we also have interpreters on our outreach teams. We have observed that trafficking is a hidden crime and often victims do not self-identify as a victim. We give out lots of information to migrant workers to advise them of their rights and the support services available if they feel unsafe. MASH has supported victims into safe accommodation and through the process of repatriation.
"They are always there to help you with a listening ear."

Greater Manchester Housing First Partnership
At the start of 2021 MASH became part of the Greater Manchester Housing First Partnership pilot, hosting three Housing First Workers who work specifically with women. Housing First is an internationally evidence-based approach, which uses independent, stable housing as a platform to enable individuals experiencing multiple and complex disadvantage to begin recovery and move away from homelessness. This approach has been hugely successful in enabling MASH service users to access and maintain tenancies of their own. MASH provides a gender specialism within the Greater Manchester Partnership where recent data shows that the Tenancy Sustainment rate is better for women than men.
"Everything, I'd be dead, in jail or a mess if it wasn't for them."

Specialist Inreach
MASH is a key part of a partnership project providing a women specific accommodation pathway, led by Manchester City Council and in partnership with The Riverside Group and Manchester Women's Aid. This project seeks to support women who are rough sleeping and also at risk of domestic abuse and violence. Specifically, women housed with a temporary accommodation provider are involved in the project. They are provided gender and trauma-informed wraparound support by MASH's Specialist In-reach Workers and have access to domestic abuse support from a specialist Women's Aid worker.
"Make me feel safe and that I'm a good person. They help you see the good in yourself."

New work in 2023/24
Along with extending our van and sauna outreach to Oldham, Rochdale and Bury as detailed above, we have been delighted to secure funding and on-board several new work programmes in 2023/24 as part of our current strategy, following gaps identified by speaking to women and support organisations working across Greater Manchester.

Independent Sexual Violence Advisor
We were delighted to bring an Independent Sexual Violence Advisor (ISVA) into the team in 2023/24. Sex workers are at extremely high risk of sexual violence, and we have seen increases in incidents of sexual violence during 2023/24 as outlined above. Many women struggle to engage with mainstream services or to report crime due to stigma and inaccessibility. The specialist ISVA based at MASH enables women who sex work to access specialist emotional support following an incident, as well as support with reporting to the police and the often challenging journey through the criminal justice system. Often women who are victims of sexual assault/rape are reluctant to go to the local Sexual Assault Referral Centre and the retention rate of sex workers who attend is often poor. The ISVA worker is instrumental in offering encouragement and support to engage women into the forensic process and the police. Next year we are also hoping to build an 'Achieving Best Evidence' suite at the MASH Centre so that women are able to provide evidence to the police while in a space they feel comfortable at MASH. We are also hoping to enable our clinical space at MASH to collect early forensic evidence.

Pathfinder Project
In 2023/24 MASH was invited to join a partnership project aiming to improve mental health outcomes for survivors of rape and serious sexual offences (RASSO). In partnership with the Greater Manchester Resilience Hub and other local VCSE support services, we provide a 'pathfinder' service to women who are RASSO survivors. Through a specialist pathfinder worker based at MASH, this aims to remove barriers and enable women to access and engage with the mental health support that they need.

Thrive Programme
In 2023/24 we launched a new pilot programme, Thrive, targeted at women exiting from sex work and wanting to move away from engagement with MASH's other services. Based on consultation with our service user advisory panel the pilot has covered a wide range of areas in its first year including wellbeing activities, digital inclusion skills work and confidence-building workshops. The approach is continually being monitored and adapted during the initial 3 year pilot and aims to test out ways that women could access peer support, addiction recovery support, befriending, training, volunteering, and local activities.

Wider MASH Updates

User involvement and Co-production

MASH has a long standing commitment to partnering with women who have lived experience of sex work to plan and deliver our services. In 2020 MASH set up our Service User Advisory Panel *Sue's Space* which is supported by a specific post – our Involvement and Training Officer. Sue's Space meets monthly with the CEO, Trustees and staff to scrutinise MASH's strategy and offer expertise around service delivery, external partnerships and new initiatives. A Sue's Space member described it: "The panel is a small, diverse group of women who have benefited from services past and present. Before any strategies are drafted, or decisions made, the panel feed in on the topic".

The panel links directly with the board and governance structures and staff members regularly attend panel meetings to consult on key issues, new ideas and funding opportunities. This ensures women's voices and experience are centred across the organisation. To enable skills development and confidence building, MASH actively identifies opportunities and supports Sue's Space panel members to become leaders externally delivering against one of our strategic ambitions to amplify women's voices and influence systems change.

Highlights over 2023/24 include:

- Input into the Women's Rough Sleeping Census (18 women), run by Homeless Link to understand women's homelessness, enabling better design of services.
- Input into Agenda Alliance research (5 women), creating recommendations for how Greater Manchester Combined Authority can better support women who experience multiple child removals.
- Input into University of Manchester Smear Testing research (4 women), exploring barriers to cervical screenings.
- Input into St Mary's Sexual Assault Referral Centre research (5 women) improving the accessibility of the Sexual Assault Referral Centres for sex workers.
- Service users and ex-service users co-created and co-delivered Trauma Informed Best Practice training sessions to organisations including Greater Manchester Probation, Coffee4Craig, JustLife, Shelter, Manchester City Council Housing Teams, Women MATTA, Greater Manchester Police, and MASH volunteers.
- Involvement with Comedy for Social Change, run in collaboration with Salford University, to use comedy as a means to combat stigma culminating in a public performance (7 women).
- Creative writing sessions (18 women) creating contributions to "Women, Relationships, and the Criminal Justice System", a book compiled by Leeds University.
- Sue's Space members setting questions and tasks and being on recruitment and interview panels for new MASH staff.

"Feel like my voice is heard and my opinions matter."

Diversity, Equity and Inclusion

The Board and Senior Leadership Team proactively leads on Diversity, Equity and Inclusion (DEI) at MASH to ensure it is at the heart of our strategy and embedded across everything we do. Trustees use their lived experience of inequalities to bring passion, insight and leadership to this work. We have identified DEI champions across the Board and wider team who work together to ensure DEI is a priority across everyone's working practice. We have developed a DEI road map and action plan that sits across our strategy and have created a Anti oppression and social justice working group with representation from trustees, staff, volunteers and service users. The working group holds us to account, overseeing and

monitoring implementation of our DEI action plans. We also have regular check-ins with external DEI consultants and use industry recognised tools, such as the Meyer DEI Spectrum, to better understand our current status and set action plans which can be integrated across our organisation which have tangible deliverables so we can measure improvement.

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

Tangible differences include in 2023/24:

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

Chair of Trustees Recruitment

MASH's Chair of Trustees Tabz O'Brien-Butcher formally resigned at our AGM in November 2023, and worked with us on the recruitment process for our next Chair. We were keen to ensure that we actively recruited a candidate with demonstrable specialism in DEI. Following a robust recruitment process with a very high calibre of candidates we were delighted to appoint Jackie Driver OBE who officially joined as Chair of the Board in June 2024. We extend our thanks and best wishes to Tabz for all her years' service on the MASH Board.

Financial Review

MASH has a varied portfolio of funding with significant income raised from Greater Manchester local authorities, the Greater Manchester Combined Authority, central government funding and trust and foundations. We saw our income and expenditure increase this year as the result of a number of factors. Increased hardship and demand for our services linked to the Cost of Living Crisis, as well as increased internal costs have led to an increase in expenditure. Income and expenditure has also increased due to the delivery of additional services responding to unmet need including a pilot reaching sex workers in Oldham, Rochdale and Bury; a new Independent Sexual Violence Advisor role; a new partnership project supporting women with mental health needs; a new project 'Thrive' supporting women exiting from sex work/in recovery from addictions.

We have continued to work to diversify our income. As part of our fundraising strategy and in proactive response to our ambitions and growth, we invested in a Fundraiser post, which commenced in December 2022 to strengthen our income generation team and contribute to our aim of financial sustainability to achieve our ambitions. This new Fundraiser post has key objectives around trust and foundations grant giving. Our part time fundraiser continues to develop relationships with a number of community groups and the public to grow our community fundraising and individual giving support and work towards reducing our reliance

on larger funders. Over 2024/25 we intend to trial earned income through delivering trauma-informed best practice training to other organisations.

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

Reserves Policy and going concern
The charity aims to maintain free reserves in unrestricted funds at a level that equates to six months of core charitable expenditure. With MASH offering a critical frontline service to vulnerable women, the continuity of the charitable activities is paramount and thus reserves held should ensure MASH could adequately sustain services for six-months, should the charity incur rising costs or see its main sources of grant income cease. The overall reserves held on the 31st March 2024 was £507,748. The balance held in unrestricted reserves at 31st March 2024 was £486,748 of which £482,109 were free reserves after allowing for funds tied up in tangible fixed assets. £482,109 equates to roughly 7 months of core charitable expenditure. Core charitable expenditure excludes fixed-term programme costs and covers the costs required to ensure the delivery of core services including the Drop-in Centre, Van Outreach, Sexual Health Clinic and Casework support.

Risk Management
The charity has a risk register where the major risks, identified by the Trustees, are registered and systems put in place to manage them. The Trustees have in place policies to cover a variety of risks, including those relating to Health and Safety and Safeguarding. The Board and Senior Leadership Team each have a named Designated Safeguarding Lead and Designated Safeguarding Deputy. Formal risk assessments are in place for all our venues and activities and these are regularly reviewed. Any issues of concern are reported to the Trustees through a system of incident reporting. The Trustees review organisational risks through the annual business planning process and at Board Meetings.

Plans for Future Periods

- To continue to roll out Lived Experience Trauma Informed Practice training to better equip external agencies to appropriately meet the needs of women who are sex working and facing multiple disadvantage, and trial raising income for the organisation through this route
- To sustain our services following a period of rapid growth
- To undertake an organisational health check, Board audit and services audits, and to commission independent research into the effectiveness of our services in order to prioritise our workstreams and continue to strengthen our organisation
- To increase our reach and how we can support women working in the 10 boroughs of Greater Manchester
- To continue to respond to the changing needs of our service users and to changes in the external environment
- To strengthen existing and develop new partnerships in order to improve the life outcomes of the women we support
- To explore new models for the provision of sexual health services
- To continue to develop and embed our service user involvement and develop a Lived Experience Leadership Pathway
- To commit to improve the diversity and accessibly of our organisation and to further embed Diversity, Equity and Inclusion into our culture
- To commit to reducing our carbon footprint and creating and implementing environmental policies.

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

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

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

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

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

Reference and Administrative Information
Charity Name: Manchester Action on Street Health (also known as MASH)
Charity Number: 1051754
Company Registration Number: 03131154

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

Key management Personnel: Directors and Trustees

Tabatha O' Brien-Butcher	**Chair of Trustees** (resigned November 2023)
Katherine Eaton Sarah Miguel	Interim co-chair (appointed as co-chair November 2023)
Helen Clayton Colette Cronshaw Dr Louisa Baxter	**Vice Chair**/Interim co-chair (appointed as co-chair Nov 2023)
Nazanin Ghodrati Iram Kiani Rachel Hurst	**Treasurer**

Andrea Anderson		
Naeed Khan		
Annabel Emery	**Company Secretary**	
Jacqueline Driver	**Chair of Trustees**	(appointed June 2024)

Chief Executive
Annabel Emery

Registered Office
94-96 Fairfield St
Manchester
M1 2WR

Accountants
Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Auditors
Mckellens
11 Riverview
Heaton Mersey
Stockport
SK4 3GN

Bankers
National Westminster Bank
Manchester University Precinct De Havilland Way
Horwich
BL6 4YU

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

Leeds Building Society
105 Albion Street
Leeds
LS1 SAS

Trustees Responsibilities

The charity trustees (who are also the directors of Manchester Action on Street Health for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

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

By order of the board of trustees.

Jacqueline Driver Chair of Trustees

Date: 13/11/24

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Opinion

We have audited the financial statements of Manchester Action on Street Health (the 'company') for the year ended 31 March 2024, which comprise the Statement of Financial Activity, Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 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 company's affairs as at 31 March 2024 and of 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.

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 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 directors' 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 company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

The other information comprises the information included in the Trustees' 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.

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.

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Opinion on other matter 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of directors

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, the directors 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 directors 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the 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.

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

• the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
• we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our knowledge and experience of the charity sector;
• we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
• we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
• that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

• making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
• considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
• understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

• performed analytical procedures to identify and unusual or unexpected relationships;
• tested journal entries to identify unusual transactions;
• assessed whether judgements and assumptions made in determining accounting estimates set were indicative of potential bias; and
• investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

• agreeing financial statement disclosures to underlying supporting documentation;
• reading the minutes of meetings of those charged with governance;
• enquiring of management as to actual and potential litigation and claims; and
• reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Manchester Action on Street Health

Independent Auditor's Report to the Members of Manchester Action on Street Health

Use of our report

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

.....

Paul Roper (Senior Statutory Auditor)
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

27/4/24

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Income from:					
Donations and legacies	(3)	32,902	-	32,902	44,863
Charitable Activities	(4)	244,266	1,056,160	1,300,426	947,789
Other Trading Activities	(5)	2,520	-	2,520	1,890
Other Income		843	-	843	2,852
Investment Income		585	-	585	404
Total		281,116	1,056,160	1,337,276	997,798
Expenditure on:					
Raising Funds	(6)	26,676	31,241	57,917	13,799
Charitable Activities	(7)	55,940	945,508	1,001,448	965,898
Other	(8)	53,676	64,411	118,087	10,601
Total		136,292	1,041,160	1,177,452	990,298
Net income/(expenditure)		144,824	15,000	159,824	7,500
Transfers between funds	(16)	-	-	-	-
Net movement in funds		144,824	15,000	159,824	7,500
Reconciliation of funds					
Total funds brought forward	(16)	341,924	6,000	347,924	340,424
Total funds carried forward	(16)	486,748	21,000	507,748	347,924

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

The notes on pages 17 to 27 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2024

Company registration number: 03131154

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	4,639	5,636
Total fixed assets		4,639	5,636
Current assets:			
Stocks	(12)	1,013	-
Debtors	(13)	209,922	133,485
Cash at Bank & in Hand		596,075	301,856
Total current assets		807,010	435,341
Liabilities:			
Creditors: Amounts falling due within one year	(14)	303,901	93,053
Net current assets or liabilities		503,109	342,288
Total assets less current liabilities		507,748	347,924
Total net assets or liabilities		507,748	347,924
The funds of the charity:			
Restricted income funds	(16)	21,000	6,000
Unrestricted income funds	(16)	486,748	341,924
Total charity funds		507,748	347,924

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

Approved by the trustees on 13/11/24

Rachel Hurst Treasurer

The notes on pages 17 to 27 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2024

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

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Net movement in funds	159,824	7,500
Add back depreciation	4,130	11,646
Deduct investment income	(585)	(404)
Decrease/(increase) in stocks	(1,013)	-
Decrease/(increase) in debtors	(76,437)	(75,241)
Increase/(decrease) in creditors	210,848	(61,225)
Net cash used in operating activities	296,767	(117,724)
Cash flows from investment activities:		
Interest	585	404
Purchase of fixed assets	(3,133)	(7,651)
Net cash provided by investing activities	(2,548)	(7,247)
Increase/(decrease) in cash and cash equivalents during the year	294,219	(124,971)
Cash and cash equivalents brought forward	301,856	426,827
Cash and cash equivalents carried forward	**596,075**	**301,856**

Notes to the accounts for the year ended 31st March 2024

1. Accounting policies

(a) Basis of preparation and assessment of going concern

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

The charity has taken advantage of the exemptions available under FRS 102 Section 1A small entities.

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 33 restricted funds.

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

Further details of each fund are disclosed in note 16.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

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

(h) Charitable Activities

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

Notes to the accounts for the year ended 31st March 2024

(i) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

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

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

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

(l) Stocks and gifts in kind
Stocks comprise goods held for distribution by the charity. Where purchased by the charity, stocks are valued at cost. Goods, such as clothing and toiletries, are donated to the charity and the value of these is unquantifiable.

(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.

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

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind However, during the year, Colette Cronshaw did receive £828 in respect of lived experience consultancy fees (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations, Fundraising & Gift Aid	32,902	-	32,902	44,863
	32,902	-	32,902	44,863

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Donations, Fundraising & Gift Aid	44,863	-	44,863
	44,863	-	44,863

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
General grants:				
Manchester City Council Public Health	202,080	-	202,080	198,250
Charity Governance Awards	-	-	-	5,000
Leathersellers Company	25,000	-	25,000	21,712
Leathersellers Company Cost of Living	15,000	-	15,000	-
Lloyds Covid Recovery	-	-	-	21,000
Salford and Trafford Council	2,186	-	2,186	21,436
Restricted grants & contracts:				
GM Housing First	-	125,974	125,974	112,295
St Philips Church	-	300	300	150
Big Lottery Fund Reaching Communities	-	106,984	106,984	-
The Charity Service	-	2,730	2,730	1,000
CMS Social Impact Fund	-	-	-	250
Comic Relief	-	15,000	15,000	40,000
Covid Health Equality Manchester	-	-	-	6,945
Covid Recovery Fund	-	-	-	12,093
CRH Charitable Trust	-	7,500	7,500	7,500
Dowager Countess Eleanor Peel Trust	-	10,000	10,000	-
Dr Martens Foundation	-	-	-	19,556
Duchy of Lancaster	-	-	-	2,000
Edward Holt Trust	-	23,369	23,369	-
Europia CHEM	-	660	660	-
MCC CHEM	-	12,200	12,200	-
Arnold Clark Community Fund	-	-	-	1,000
Bury PCT	-	22,000	22,000	-
Gardening Project	-	500	500	-
GMCA	-	54,012	54,012	59,012
GMCA ISVA	-	34,507	34,507	-
GMCA Ministry of Justice	-	63,934	63,934	-
GM High Sheriffs Trust	-	4,343	4,343	-
GM Probation	-	-	-	18,306
Grand Trust	-	12,500	12,500	25,000
Hack Foundation	-	-	-	890
Henry Smith	-	30,000	30,000	15,000
Henry Smith Covid 19	-	40,000	40,000	39,800
Household Support Fund	-	6,300	6,300	200
Manchester Foundation Trust	-	483	483	-
Manchester Guardian Society	-	3,500	3,500	3,500
MCC Cold Weather	-	-	-	17,915
MCC Community Safety Partnership	-	5,000	5,000	4,950
MCC Digital Inclusion	-	2,000	2,000	-
MCC IWD	-	500	500	-
MCC North Neighbourhood	-	700	700	-
MCC Population Health	-	6,845	6,845	7,000
MCC Sex Work Forum	-	1,150	1,150	-
Nationwide Community Grants	-	-	-	24,535
Oldham and Rochdale Borough Council	-	58,822	58,822	-
Our Manchester VCS	-	55,609	55,609	30,545
Pennine Care NHS Foundation Trust	-	36,026	36,026	-
Peter Kershaw Trust	-	-	-	3,000
Pilgrims Trust	-	29,948	29,948	21,579
Rosa Voices from the Frontline	-	7,000	7,000	-
Rough Sleeping Initiative	-	159,399	159,399	133,045
Salford Community Answer Cancer	-	8,000	8,000	-
Salford Public Health	-	51,497	51,497	-
Shelter	-	-	-	8,409
Sir Jules Thorn Charitable Trust	-	-	-	1,500
Tudor Trust	-	30,000	30,000	26,548
Tudor Trust Wellbeing	-	-	-	2,000
UKH Foundation	-	-	-	3,000
Weston Awards	-	-	-	5,000
Manchester City Council HPG	-	26,868	26,868	26,868
	244,266	1,056,160	1,300,426	947,789

Notes to the accounts for the year ended 31st March 2024

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
General grants:			
Manchester City Council	198,250	-	198,250
Charity Governance Awards	5,000	-	5,000
Leathersellers Company	21,712	-	21,712
Lloyds Covid Recovery	21,000	-	21,000
Salford and Trafford Council's	21,436	-	21,436
Restricted grants & contracts:			
GM Housing First	-	112,295	112,295
St Philips Church	-	150	150
The Charity Service	-	1,000	1,000
CMS Social Impact Fund	-	250	250
Comic Relief	-	40,000	40,000
Covid Health Equality Manchester	-	6,945	6,945
Covid Recovery Fund	-	12,093	12,093
CRH Charitable Trust	-	7,500	7,500
Dr Martens Foundation	-	19,556	19,556
Duchy of Lancaster	-	2,000	2,000
Arnold Clark Community Fund	-	1,000	1,000
GMCA	-	59,012	59,012
GM Probation	-	18,306	18,306
Grand Trust	-	25,000	25,000
Hack Foundation	-	890	890
Henry Smith	-	15,000	15,000
Henry Smith Covid 19	-	39,800	39,800
Household Support Fund	-	200	200
Manchester Guardian Society	-	3,500	3,500
MCC Cold Weather	-	17,915	17,915
MCC Community Safety Partnership	-	4,950	4,950
MCC Population Health	-	7,000	7,000
Nationwide Community Grants	-	24,535	24,535
Our Manchester VCS	-	30,545	30,545
Peter Kershaw Trust	-	3,000	3,000
Pilgrims Trust	-	21,579	21,579
Rough Sleeping Initiative	-	133,045	133,045
Shelter	-	8,409	8,409
Sir Jules Thorn Charitable Trust	-	1,500	1,500
Tudor Trust	-	26,548	26,548
Tudor Trust Wellbeing	-	2,000	2,000
UKH Foundation	-	3,000	3,000
Weston Awards	-	5,000	5,000
Manchester City Council HPG	-	26,868	26,868
	267,398	680,391	947,789

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Placement Fees	2,520	-	2,520	1,890
	2,520	-	2,520	1,890

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Placement Fees	1,890	-	1,890
	1,890	-	1,890

Notes to the accounts for the year ended 31st March 2024

6. Expenditure on raising funds

	Raising Funds	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£	£
Employment costs	47,159	47,159	
Fundraising activities & Events	3,399	3,399	5,956
Website and computer costs	1,618	1,618	2,717
Subscriptions	1,385	1,385	
Advertising and marketing	1,184	1,184	5,126
Other costs	3,172	3,172	
	57,917	57,917	13,799
Restricted funds		31,241	6,900
Unrestricted funds		26,676	6,899
		57,917	13,799

The trustees consider that there are a number of costs which, whilst essential for supporting the charity in its charitable activities, are not directly related to the services provided by the charity. These costs mainly relate to employment costs and have been included in this year either as expenditure on raising funds or as other expenditure.

7. Expenditure on charitable activities:

	Services to female sex workers in Manchester	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£	£
Employment Costs	741,737	741,737	724,170
Sessional Staff	3,240	3,240	4,846
Staff Welfare Support	3,187	3,187	3,682
DEI & Accessibility	743	743	3,544
Dignity Packs	735	735	-
Training	6,427	6,427	7,653
Counselling	29,970	29,970	29,025
HF Personalisation Fund	8,030	8,030	9,178
Recruitment & DBS Costs	12,415	12,415	9,696
Outreach Vehicle Expenses	12,653	12,653	4,297
Cultural Fund	1,727	1,727	-
ORB Project Resources	1,473	1,473	-
Women's Engagement Expenses	3,994	3,994	2,074
Staff Security	1,238	1,238	1,331
Volunteer Expenses	1,758	1,758	3,225
Activity Resources	16,974	16,974	14,540
Hardship Costs	26,908	26,908	14,722
Interpreters	9,417	9,417	8,945
Travel Expenses	5,955	5,955	5,438
Medical Supplies	3,944	3,944	1,579
Heat, Light & Water	7,673	7,673	7,306
Equipment & Repairs	5,068	5,068	10,659
Monitoring System	6,666	6,666	4,657
Subscriptions	1,385	1,385	3,357
IT Maintenance and website	12,350	12,350	10,681
Cleaning	20,092	20,092	21,622
Telephone	13,420	13,420	13,271
Rent & Rates	26,524	26,524	19,627
Insurance	14,192	14,192	14,029
Marketing	1184	1,184	
Bank Charges	-	-	359
Post, Printing & Stationery	369	369	739
Depreciation	-	-	11,646
	1,001,448	1,001,448	965,898
Restricted funds		945,508	667,491
Unrestricted funds		55,940	298,407
		1,001,448	965,898

Notes to the accounts for the year ended 31st March 2024

8. Other expenditure

	Other expenditure £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Governance and Support Costs	14,525	14,525	8,152
Employment costs	84,702	84,702	
Depreciation	4,130	4,130	
Bank charges	229	229	
Subscriptions	1,385	1,385	
IT Maintenance and website	1,380	1,380	
DEI & Accessibility	743	743	
Events	814	814	
Insurance	1,721	1,721	
Sundries	4,545	4,545	2,449
Recruitment and DBS	1,505	1,505	
Telephones	1,628	1,628	
Training	780	780	
	118,087	118,087	10,601
Restricted funds		64,411	
Unrestricted funds		53,676	10,601
		118,087	10,601

The trustees consider that there are a number of costs which, whilst essential for supporting the charity in its charitable activities, are not directly related to the services provided by the charity. These costs mainly relate to employment costs and have been included in this year either as expenditure on raising funds or as other expenditure.

Allocation of governance and support costs

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

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	1,800	1,800	type of expense
Audit Fees	-	4,080	4,080	type of expense
Payroll Bureau Charges	2,877	-	2,877	type of expense
Other Accountancy Fees	708	-	708	type of expense
Consultancy Fees	1,198	-	1,198	type of expense
Secretariat Support	-	750	750	type of expense
Trustee Development	-	310	310	type of expense
Professional Fees	2,802	-	2,802	type of expense
	7,585	6,940	14,525	

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,440	1,440	type of expense
Payroll Bureau Charges	1,535	-	1,535	type of expense
Other Accountancy Fees	496	-	496	type of expense
Consultancy Fees	250	-	250	type of expense
Trustee Development	-	611	611	type of expense
Professional Fees	3,820	-	3,820	type of expense
	6,101	2,051	8,152	

9. Analysis of staff costs

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Wages and Salaries	643,932	640,453
Redundancy	-	-
Social Security Costs	68,230	58,980
Pension Costs	29,575	24,737
	741,737	724,170
Charitable Actvities	741,737	724,170
Support Costs	-	-
	741,737	724,170

The average number of employees during the year was 27 FTE 23.9 (previous year: 22, FTE 18.0).
The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension of the key management personnel were £55,434 (previous year: £53,302).
No employees have benefits in excess of £60,000, (previous year: none).

Notes to the accounts for the year ended 31st March 2024

10. Auditor and Independent Examiner Fees

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
Audit Fees	4,080	
Other Fees payable to Auditor	-	
Independent Examination Fees		1,440
Other Accountancy Services provided by Independent Examiner		496
	4,080	1,936

11. Tangible Fixed Assets

	Computers	Fixtures and Fittings	Leasehold Refurbishments	Motor Vehicle	Total
Cost	£	£	£	£	£
At 1 April 2023	69,834	25,817	64,931	45,488	206,070
Additions	3,133	-	-	-	3,133
At 31 March 2024	72,967	25,817	64,931	45,488	209,203
Depreciation					
At 1 April 2023	65,198	24,817	64,931	45,488	200,434
Charge for Year	3,630	500	-	-	4,130
At 31 March 2024	68,828	25,317	64,931	45,488	204,564
NET BOOK VALUE					
At 31 March 2024	4,139	500	-	-	4,639
At 31 March 2023	4,636	1,000	-	-	5,636

12. Stocks

	2024 £	2023 £
Bus Passes	1,013	-

13. Analysis of debtors

	2024 £	2023 £
Debtors	161,044	24,748
Prepayments	17,156	12,171
Other debtors	31,722	96,566
	209,922	133,485

Debtors and prepayments related to restricted funds £209,624 (2023: £119,996) and unrestricted funds £298 (2023: £13,489)

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,591	7,400
Taxation and social security	24,278	3,494
Accruals	22,197	12,543
Deferred income	232,097	60,954
Other creditors	20,738	8,662
	303,901	93,053

15. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2023	60,954
Amount released to income earned from charitable activities	(60,954)
Amount deferred in year	232,097
Balance at 31 March 2024	232,097

Notes to the accounts for the year ended 31st March 2024

16. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	271,924	281,116	(136,292)	70,000	486,748
Designated Funds	70,000	-	-	(70,000)	-
	341,924	281,116	(136,292)	-	486,748

Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	270,424	317,407	(315,907)	-	271,924
Designated Funds	70,000	-	-	-	70,000
	340,424	317,407	(315,907)	-	341,924

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"
Designated Funds	For future relocation and cost of living/inflation impact

Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
GM Housing First	-	125,974	(125,974)	-	-
St Philips Church	-	300	(300)	-	-
Big Lottery Fund Reaching Communities	-	106,984	(106,984)	-	-
The Charity Service	-	2,730	(2,730)	-	-
Comic Relief	-	15,000	(15,000)	-	-
CRH Charitable Trust	-	7,500	(7,500)	-	-
Dowager Countess Eleanor Peel Trust	-	10,000	-	-	10,000
Edward Holt Trust	-	23,369	(23,369)	-	-
Europia CHEM	-	660	(660)	-	-
MCC CHEM	-	12,200	(12,200)	-	-
Bury PCT	-	22,000	(22,000)	-	-
Gardening Project	-	500	-	-	500
GMCA	-	54,012	(54,012)	-	-
GMCA ISVA	-	34,507	(34,507)	-	-
GMCA Ministry of Justice	-	63,934	(63,934)	-	-
GM High Sheriffs Trust	-	4,343	(4,343)	-	-
Grand Trust	-	12,500	(12,500)	-	-
Henry Smith	-	30,000	(30,000)	-	-
Henry Smith Covid 19	-	40,000	(40,000)	-	-
Household Support Fund	-	6,300	(6,300)	-	-
Manchester Foundation Trust	-	483	(483)	-	-
Manchester Guardian Society	-	3,500	-	-	3,500
MCC Community Safety Partnership	-	5,000	(5,000)	-	-
MCC Digital Inclusion	-	2,000	(2,000)	-	-
MCC IWD	-	500	(500)	-	-
MCC North Neighbourhood	-	700	(700)	-	-
Manchester City Council HPG	-	26,868	(26,868)	-	-
MCC Population Health	-	6,845	(6,845)	-	-
MCC Sex Work Forum	-	1,150	(1,150)	-	-
Oldham and Rochdale Borough Council	-	58,822	(58,822)	-	-
Our Manchester VCS	-	55,609	(55,609)	-	-
Pennine Care NHS Foundation Trust	-	36,026	(36,026)	-	-
Pilgrims Trust	-	29,948	(29,948)	-	-
Rosa Voices from the Frontline	-	7,000	-	-	7,000
Rough Sleeping Initiative	6,000	159,399	(165,399)	-	-
Salford Community Answer Cancer	-	8,000	(8,000)	-	-
Salford Public Health	-	51,497	(51,497)	-	-
Tudor Trust	-	30,000	(30,000)	-	-
	6,000	1,056,160	(1,041,160)	-	21,000

Notes to the accounts for the year ended 31st March 2024

16. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2023 £
GM Housing First	-	112,295	(112,295)	-	-
St Philips Church	-	150	(150)	-	-
The Charity Service	-	1,000	(1,000)	-	-
CMS Social Impact Fund	-	250	(250)	-	-
Comic Relief	-	40,000	(40,000)	-	-
Covid Health Equality Manchester	-	6,945	(6,945)	-	-
Covid Recovery Fund	-	12,093	(12,093)	-	-
CRH Charitable Trust	-	7,500	(7,500)	-	-
Dr Martens Foundation	-	19,556	(19,556)	-	-
Duchy of Lancaster	-	2,000	(2,000)	-	-
Arnold Clark Community Fund	-	1,000	(1,000)	-	-
GMCA	-	59,012	(59,012)	-	-
GM Probation	-	18,306	(18,306)	-	-
Grand Trust	-	25,000	(25,000)	-	-
Hack Foundation	-	890	(890)	-	-
Henry Smith	-	15,000	(15,000)	-	-
Henry Smith Covid 19	-	39,800	(39,800)	-	-
Household Support Fund	-	200	(200)	-	-
Manchester Guardian Society	-	3,500	(3,500)	-	-
MCC Cold Weather	-	17,915	(17,915)	-	-
MCC Community Safety Partnership	-	4,950	(4,950)	-	-
Manchester City Council HPG	-	26,868	(26,868)	-	-
MCC Population Health	-	7,000	(7,000)	-	-
Nationwide Community Grants	-	24,535	(24,535)	-	-
Our Manchester VCS	-	30,545	(30,545)	-	-
Peter Kershaw Trust	-	3,000	(3,000)	-	-
Pilgrims Trust	-	21,579	(21,579)	-	-
Rough Sleeping Initiative	-	133,045	(127,045)	-	6,000
Sir Jules Thorn Charitable Trust	-	1,500	(1,500)	-	-
Tudor Trust	-	26,548	(26,548)	-	-
Tudor Trust Wellbeing	-	2,000	(2,000)	-	-
UKH Foundation	-	3,000	(3,000)	-	-
Weston Awards	-	5,000	(5,000)	-	-
Shelter	-	8,409	(8,409)	-	-
	-	680,391	(674,391)	-	6,000

Notes to the accounts for the year ended 31st March 2024

16. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
GM Housing First	for delivering Housing First project
St Philips Church	for individual items for service users
Big Lottery Fund Reaching Communities	for work with service users
The Charity Service	for service users to access culture and events
Comic Relief	for on street outreach
CRH Charitable Trust	for provision of counselling services
Dowager Countess Eleanor Peel Trust	towards the purchase of a new outreach vehicle
Edward Holt Trust	for the MASH Drop-in Centre
Europia CHEM	for work to support women who sex work
MCC CHEM	for work to support women who sex work
Bury PCT	for services to suport women who sex work in Bury
Gardening Project	towards the development of a gardening project
GMCA	for MASH core costs
GMCA ISVA	for Independent Sexual Violence Advocate service
GMCA Ministry of Justice	for work with service users
GM High Sheriffs Trust	for work with service users
Grand Trust	for the MASH Drop-in Centre
Henry Smith	for MASH running costs
Henry Smith Covid 19	for the MASH Drop-in Centre
Household Support Fund	for individual items for service users
Manchester Foundation Trust	for work with service users
Manchester Guardian Society	towards food and individuals items for service users
MCC Community Safety Partnership	for services to support migrant sex workers
MCC Digital Inclusion	for digital inclusion work with service users
MCC IWD	for International Women's Day work with service users
MCC North Neighbourhood	for work with service users
Manchester City Council HPG	for work with service users
MCC Population Health	for development and delivery of trauma informed practice training
MCC Sex Work Forum	for work with Manchester Sex Work Forum
Oldham and Rochdale Borough Council	to deliver support to women in Oldham and Rochdale
Our Manchester VCS	for work with service users
Pennine Care NHS Foundation Trust	for work with service users
Pilgrims Trust	for work with young women
Rosa Voices from the Frontline	for empowering women to remove barriers to finding traditional work
Rough Sleeping Initiative	for work with service users on street and at Gransmoor/Peony
Salford Community Answer Cancer	for work with service users
Salford Public Health	for work with service users in Salford
Tudor Trust	for MASH core costs

Notes to the accounts for the year ended 31st March 2024

17. Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	4,639	-	-	4,639
Cash at bank and in hand	555,890	-	40,185	596,075
Other current assets	1,311	-	209,624	210,935
(Current liabilities)	(75,092)	-	(228,809)	(303,901)
Total	486,748	-	21,000	507,748

Previous reporting period

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	5,636	-	-	5,636
Cash at bank and in hand	250,690	-	51,166	301,856
Other current assets	133,485	-	-	133,485
(Current liabilities)	(47,887)	-	(45,166)	(93,053)
Total	271,924	70,000	6,000	347,924

18. Financial Instruments

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

19. Lease Commitments

At 31 March 2024 the charity had future minimum lease payments under non-cancellable operation leases, as follows:

	2024 £	2023 £
Not later than 1 year	18,848	18,788
Later than 1 year - current annual cost	18,848	18,788

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

MANCHESTER ACTION ON STREET HEALTH

England & Wales - Charity number 1051754

Accounts

MANCHESTER ACTION ON STREET HEALTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 1051754
Company Registration Number: 03131154

MANCHESTER ACTION ON STREET HEALTH

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MANCHESTER ACTION ON STREET HEALTH

Report of the Trustees for the year ending 31 March 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

MASH's Vision

A world where all women have choice, freedom and power

MASH's Objectives

MASH provides expert, gender and trauma informed non-judgmental and accessible support to women in Greater Manchester who are, have been or may start sex working, and who are experiencing multiple disadvantage. We recognise the impact that multiple marginalised identities have on women and work to tackle the material barriers women face, challenge structural inequalities and stigma and influence change. We do this by working alongside women to promote their inclusion and access into existing services, advocating for improved services informed by their needs and supporting them to realise their goals. We want to win the fight for all women's rights, safety and wellbeing and are working towards being an actively trans* inclusive and anti-racist organisation. Our purpose is to reduce harm and increase safety in women's lives, build resilience and equip them to make positive changes and decisions about their lives.

MASH's New Strategy

In March 2023, we launched our ambitious 5-year strategy 2023-2028, which has four key ambitions:

- Strengthening our support to women to maintain the quality of the core services we offer and extend our current package to meet the needs of more women
- Increasing our reach by meeting more women where they are at across Greater Manchester in terms of location and a focus on protected characteristics and intersectionality
- Amplifying women's voices and influencing change by centring women´s voices and experience across all aspects of our work and ensuring that services for women are co-designed with them
- Creating a progressive inclusive organisational culture which includes development of a People Strategy, a Lived Experience leaders programme and a commitment to developing our Environmental Policy and organisational Carbon Literacy, and reducing our carbon footprint

MASH's Impact

MASH's reach over 2022/23:

- 609 women were reached and supported by MASH
- 310 women were supported by MASH for the first time

MASH Service	Number of women	Number of visits / contacts
Drop-in Centre	232	2550
Outreach Van	225	1827
1-1 support	270	5694
Sexual health clinic	146	320
Sauna outreach	60	70
On foot outreach	85	239
Cold weather provision	49	295

Women reached over 2022/23:

- 284 street sex workers
- 171 women with addictions
- 152 survivors of violence

We supported women from 18 different countries of whom around 58% were British, 20% Romanian, 15% Hungarian, 4% were from other European countries and 3% were from outside of Europe.

Our impact over 2022/23

- Over 4,000 hours of support provided
- 416 women were provided sexual health advice, contraception, or STI testing
- 18,000 condoms were distributed to women
- 106 STI's were treated
- 158 women were provided advice around personal safety
- 10 women were supported to flee from modern slavery
- 200 women were supported with their mental health
- 57 women accessed counselling at MASH
- 171 women were supported with their drug or alcohol use
- MASH's needle exchange was accessed 408 times
- 48 women accessed treatment for addiction
- 185 women were supported with housing and homelessness
- 83 women were supported into accommodation
- Food and drink was accessed over 3,500 times

Cost of Living

We have continued to feel the harsh impact of the Cost of Living Crisis in the financial year 2022/23.

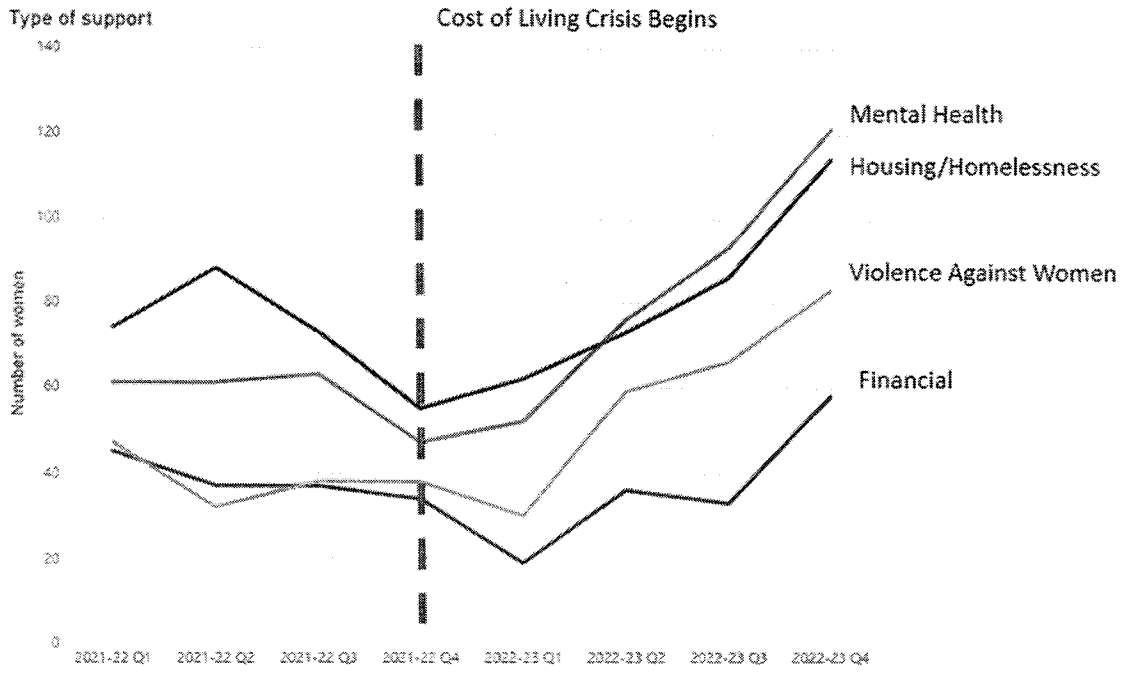
Women who were previously just about managing are now falling into crisis. Many women have returned to sex work years after exiting as a last resort to pay bills and to put food on the table. Others are sex working for the first time with 2022/23 being our busiest year for new presenters with 310 women accessing MASH for the first time this year. We have developed specific support for financial hardship, both to get women out of immediate crisis alongside supporting their longer-term financial security.

In 2022/23 MASH has provided:

- 182 food parcels

- 74 mobile phones and 34 bus passes, supporting women's independence
- 870 toiletry packs and 482 clothing essential, supporting women's dignity
- Emergency fund accessed 27 times
- 1:1 support with finances and debt to 96 women

The chart below demonstrates the significant impact the cost of living crisis is having on the women we support



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

MASH's Activities

MASH Outreach Van

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

MASH Drop-in Centre

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

Casework support

The caseworkers work intensively and consistently with individual women in-depth on a one-to-one basis. Women will undertake a comprehensive assessment with the caseworker where individual needs around housing, mental health, substance misuse, and criminal justice will be identified. A holistic, gender and trauma-informed support plan will be agreed and implemented, focusing on choice and empowerment for the individual woman. Following research in 2021, we recognised the need for more focussed work with young women under 25, and in June 2022, we were able to appoint a specialist young women's caseworker.

Sexual Health

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

On-foot Outreach

The MASH team conduct on foot outreach in the City Centre three times per week. This model of engagement works really well and we are targeting women who are begging and/or rough sleeping. Many of them are involved in survival/opportunistic sex work, but do not necessarily identify as sex workers. The main focus of this work has been to support women off the street into safe accommodation and we have supported several women with a variety of complex issues. We also continue to be the specialist partner working with women at the Street Engagement Hub, a multiagency approach to working with people begging and sleeping rough in Manchester. The Street Engagement Hub is a local authority led initiative which brings together key partners including police, housing and homelessness services, drug and alcohol services and physical and mental health support in order to support people through an engagement rather than enforcement model. MASH was also a key partner in supporting women in Manchester's Cold Weather Provision over the Winter of 2022-23, providing wraparound support to women during their stay and helping them to find long-term accommodation options.

Trafficking and Modern Slavery

We continue to see indicators of modern slavery among street sex workers and offer women the help and support they need. We work closely with the Greater Manchester Modern Slavery Unit, Greater Manchester Police and are active members of the Greater Manchester Modern Slavery NGO forum. All MASH staff and volunteers have received training to be able to recognise the indicators of trafficking and how to support victims that are identified. MASH supports migrant women on the streets and in massage parlours; we have interpreters on our outreach teams. We have observed that trafficking is a hidden crime and often victims do

not self-identify as a victim. We give out lots of information to migrant workers that advises them of their rights and the support services available if they feel unsafe. MASH has supported victims into safe accommodation and through the process of repatriation.

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

Respite Rooms and Rough Sleepers Initiative
Since 2021 MASH has been a key part of a partnership project with Manchester City Council, The Riverside Group and Manchester Women's Aid. This project seeks to support women who are rough sleeping and also at risk of domestic abuse and violence. Specifically, women housed with a temporary accommodation provider are involved in the project. They are provided gender and trauma-informed wraparound support by MASH's Specialist In-reach Worker and have access to domestic abuse support from a specialist Women's Aid worker. So far, engagement and outcomes through this project have been excellent. Due to the success of the project, in 2022 the partnership took on a second temporary accommodation site and MASH employed a second Specialist In-reach worker to support women in the additional accommodation.

User involvement and Co-production
MASH has a long standing commitment to partnering with women who have lived experience of sex work to plan and deliver our services. In 2020 MASH set up our Service User Advisory Panel *Sue's Space* which is supported by a specific post – our Women's Involvement Coordinator. Sue's Space meets monthly with the CEO, Trustees and staff to develop MASH's strategy and offer expertise around service delivery, external partnerships and new initiatives. A Sue's Space member described it: "The panel is a small, diverse group of women who have benefited from services past and present. Before any strategies are drafted, or decisions made, the panel feed in on the topic".
The panel links directly with the board and governance structures and staff members regularly attend panel meetings to consult on key issues, new ideas and projects and funding opportunities. This ensures women's voices and experience are centred across the organisation. Key highlights in 2022/23 include:

- Launching MASH's new 5 year Strategy 'Going Above and Beyond'
- Creating and designing Trauma Informed Practice training – a half-day workshop that will be delivered to external organisations in 2023/24.
- Becoming active members of the multi-agency Manchester Sex Work Forum – a strategic group that works to improve experience and outcomes for people sex working in Manchester.
- Sharing voice and experience and influencing key national consultations such as the Ministry of Justice Victims Law consultation
- Contributing to MASH recruitment by developing interview questions, shortlisting and being recruitment panel members

Diversity, Equity and Inclusion
The Board and Senior Leadership Team proactively leads on Diversity, Equity and Inclusion (DEI) at MASH to ensure it is at the heart of our strategy and embedded across everything we do. Trustees use their lived experience of inequalities to bring passion, insight and leadership to this work. We have identified DEI champions across the Board and wider team who work together to ensure DEI is a priority across everyone's working practice. We have developed a DEI road map and action plan that sits across our strategy and have created a

DEI Task Force with representation from trustees, staff, volunteers and service users. The Task Force holds us to account, overseeing and monitoring implementation of our DEI action plans. We also have regular check-ins with external DEI consultants and use industry recognised tools, such as the Meyer DEI Spectrum, to better understand our current status and set action plans which can be integrated across our organisation which have tangible deliverables so we can measure improvement.

We are an actively learning and development organisation and recognise that we are on a continuous DEI journey.
In late 2021, we surveyed our workforce to understand the demographic makeup of our organisation. This survey will run every two years so we can continually set targets and improve representation and inclusion.

In 2022/23, we began a Data and Impact review in order to improve our processes, identify gaps in our data collection methods, including in relation to capturing protected characteristics intersectionality - and developed a Theory of Change for MASH.

Tangible differences include in 2022/23:

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

Financial Review
The majority of our funding continues to come from our contract with Manchester City Council's Public Health department and from a range of grant giving bodies. We saw our income and expenditure increase this year as the result of a number of factors including, in terms of expenditure, the impact of the cost of living. We have been able to demonstrate the increased hardship, unmet need and poverty our women are facing in order to increase our income and ability to support significantly more women who need our services, due in part to the cost of living crisis.

We have continued to work to diversify our income. As part of our fundraising strategy and in proactive response to our ambitions and growth, we have invested in a Fundraiser post, which commenced in December 2022 to strengthen our income generation team and contribute to our aim of financial sustainability to achieve our ambitions. This new Fundraiser post has key objectives around trust and foundations grant giving. Our part time fundraiser continues to develop relationships with a number of community groups and the public to grow our community fundraising and individual giving support and work towards reducing our reliance on larger funders.

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

Reserves Policy and going concern

The charity aims to maintain free reserves in unrestricted funds at a level that equates to six months of charitable expenditure. With MASH offering a critical frontline service to vulnerable women, the continuity of the charitable activities is paramount and thus reserves held should ensure MASH could adequately sustain services for at least six-months, should the charity incur rising costs or see its main sources of grant income cease. The overall reserves held on the 31st March 2023 was £347,924 of which £30,000 was designated to the relocation of the MASH premises and £40,000 was designated as a cost of living (inflation) contingency. The balance held in unrestricted reserves at 31st March 2023 was £271,924 of which £266,288 were free reserves after allowing for funds tied up in tangible fixed assets. £266,288 equates to roughly 3.5 months of charitable expenditure hence MASH is looking to build up the level of free reserves in future years.

Risk Management

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

Plans for Future Periods

- To roll out Lived Experience Trauma Informed Practice training to better equip external agencies to appropriately meet the needs of women who are sex working and facing multiple disadvantage
- To increase our reach and how we can support women working in the 10 boroughs of Greater Manchester
- To launch pilot outreach projects in priority localities in Greater Manchester, starting with Oldham, Rochdale and Bury
- To focus on key areas of increasing need such as the impact of sexual violence, and mental health interventions
- To continue to respond to the changing needs of our service users and to changes in the external environment
- To strengthen existing and develop new partnerships in order to improve the life outcomes of the women we support
- To explore new models for the provision of sexual health services
- To develop a programme around recovery and transition including education, employment, wellbeing and training
- To continue to develop and embed our service user involvement and develop a Lived Experience Leadership Pathway
- To commit to improve the diversity and accessibly of our organisation and to further embed Diversity, Equity and Inclusion into our culture
- To commit to reducing our carbon footprint and creating and implementing environmental policies.

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

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

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

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

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

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

Reference and Administrative Information
Charity Name: Manchester Action on Street Health (also known as MASH)
Charity Number: 1051754
Company Registration Number: 03131154

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

Key management Personnel: Directors and Trustees

Tabatha O' Brien-Butcher	**Chair of Trustees**	
Katherine Eaton		
Sarah Miguel		
Helen Clayton		
Colette Cronshaw		
Dr Louisa Baxter	**Vice Chair**	(appointed as Vice-Chair December 2022)
Nazanin Ghodrati		
Iram Kiani	Vice Chair	(stepped down as Vice Chair November 2022)
Rachel Hurst	**Treasurer**	
Andrea Anderson		
Naeed Khan		
Annabel Emery	**Company Secretary**	

Chief Executive
Annabel Emery

Registered Office
94-96 Fairfield St
Manchester
M1 2WR

Independent Examiners
Community Accountancy Service Limited
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Bankers
National Westminster Bank
Manchester University Precinct De Havilland Way
Horwich
BL6 4YU

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

Leeds Building Society
105 Albion Street
Leeds
LS1 SAS

Trustees Responsibilities

The charity trustees (who are also the directors of Manchester Action on Street Health for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

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

By order of the board of trustees.

Tabatha O-Brien-Butcher Chair of Trustees

Date: 19th October 2023

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

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 12 to 25.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA A.M.King
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

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Date: 19th October 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Income from:					
Donations and legacies	(3)	44,863	-	44,863	32,322
Charitable Activities	(4)	267,398	680,391	947,789	756,524
Other Trading Activities	(5)	1,890	-	1,890	2,560
Other Income		2,852	-	2,852	1,040
Investment Income		404	-	404	13
Total		317,407	680,391	997,798	792,459
Expenditure on:					
Raising Funds	(6)	6,899	6,900	13,799	6,900
Charitable Activities	(6)	306,559	667,491	974,050	784,602
Other	(6)	2,449	-	2,449	-
Total		315,907	674,391	990,298	791,502
Net income/(expenditure)		1,500	6,000	7,500	957
Transfers between funds	(15)	-	-	-	-
Net movement in funds		1,500	6,000	7,500	957
Reconciliation of funds					
Total funds brought forward	(15)	340,424	-	340,424	339,467
Total funds carried forward	(15)	341,924	6,000	347,924	340,424

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

The notes on pages 15 to 25 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

Company registration number: 03131154

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	5,636	9,631
Total fixed assets		5,636	9,631
Current assets:			
Debtors	(12)	133,485	58,244
Cash at Bank & in Hand		301,856	426,827
Total current assets		435,341	485,071
Liabilities:			
Creditors: Amounts falling due within one year	(13)	93,053	154,278
Net current assets or liabilities		342,288	330,793
Total assets less current liabilities		347,924	340,424
Total net assets or liabilities		347,924	340,424
The funds of the charity:			
Restricted income funds	(15)	6,000	-
Unrestricted income funds	(15)	341,924	340,424
Total charity funds		347,924	340,424

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

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

Approved by the trustees on 19th October 2023

RHurst 22/11/23

Rachel Hurst Treasurer

The notes on pages 15 to 25 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

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

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Net movement in funds	7,500	957
Add back depreciation	11,646	9,262
Deduct investment income	(404)	(13)
Decrease/(increase) in debtors	(75,241)	21,042
Increase/(decrease) in creditors	(61,225)	4,201
Net cash used in operating activities	(117,724)	35,449
Cash flows from investment activities:		
Interest	404	13
Purchase of fixed assets	(7,651)	(1,603)
Net cash provided by investing activities	(7,247)	(1,590)
Increase/(decrease) in cash and cash equivalents during the year	(124,971)	33,859
Cash and cash equivalents brought forward	426,827	392,968
Cash and cash equivalents carried forward	**301,856**	**426,827**

Notes to the accounts for the year ended 31st March 2023

1. Accounting policies

(a) Basis of preparation and assessment of going concern

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

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 34 restricted funds.

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

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

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

(h) Charitable Activities

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

Notes to the accounts for the year ended 31st March 2023

(i) Tangible fixed assets and depreciation

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

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

(j) Realised gains and losses

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

(k) Pensions

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

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
Donations, Fundraising & Gift Aid	44,863	-	44,863	32,322
	44,863	-	44,863	32,322

Previous reporting period

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022
	£	£	£
Donations and Fundraising	32,322	-	32,322
	32,322	-	32,322

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
General grants:				
Manchester City Council	198,250	-	198,250	198,250
Charity Governance Awards	5,000	-	5,000	-
Leathersellers Company	21,712	-	21,712	-
Lloyds Covid Recovery	21,000	-	21,000	25,000
Salford and Trafford Council's	21,436	-	21,436	7,186
Restricted grants & contracts:				
GM Housing First	-	112,295	112,295	129,815
Big Change Manchester	-	-	-	227
Big Give	-	-	-	700
St Philips Church	-	150	150	150
The Charity Service	-	1,000	1,000	1,000
CMS Social Impact Fund	-	250	250	250
Comic Relief	-	40,000	40,000	26,667
Covid Health Equality Manchester	-	6,945	6,945	3,255
Covid Recovery Fund	-	12,093	12,093	2,907
CRH Charitable Trust	-	7,500	7,500	-
Dr Martens Foundation	-	19,556	19,556	-
Duchy of Lancaster	-	2,000	2,000	-
Arnold Clark Community Fund	-	1,000	1,000	-
GMCA	-	59,012	59,012	49,012
Covid 19 Homelessness Support Fund	-	-	-	5,542
Garfield Weston	-	-	-	30,000
HMRC SSP	-	-	-	347
GM Covid 19 Community Champions	-	-	-	2,040
GM High Sheriff's Trust	-	-	-	3,500
GM Probation	-	18,306	18,306	2,194
GM Protect & Vaccinate	-	-	-	972
Grand Trust	-	25,000	25,000	12,500
Hack Foundation	-	890	890	-
Henry Smith	-	15,000	15,000	30,000
Henry Smith Covid 19	-	39,800	39,800	-
Household Support Fund	-	200	200	140
Manchester Guardian Society	-	3,500	3,500	-
Margaret's Fund	-	-	-	200
MCC Cold Weather	-	17,915	17,915	-
MCC Community Safety Partnership	-	4,950	4,950	4,950
MCC Population Health	-	7,000	7,000	-
MHCLG Respite Rooms	-	-	-	35,396
MoJ Victims' Law Consultation	-	-	-	1,400
Nationwide Community Grants	-	24,535	24,535	25,465
Oldham SH Needs Assessment	-	-	-	2,750
One Manchester Covid Response Fund	-	-	-	19,812
Our Manchester Covid Impact Fund	-	-	-	9,857
Our Manchester VCS	-	30,545	30,545	30,545
Peter Kershaw Trust	-	3,000	3,000	-
Pilgrims Trust	-	21,579	21,579	-
Rough Sleeping Initiative	-	133,045	133,045	-
Shelter	-	8,409	8,409	33,125
Sir Jules Thorn Charitable Trust	-	1,500	1,500	-
Trafford Housing Trust	-	-	-	15,991
Tudor Trust	-	26,548	26,548	-
Tudor Trust Wellbeing	-	2,000	2,000	-
UKH Foundation	-	3,000	3,000	-
Weston Awards	-	5,000	5,000	-
Winter Transformation Fund	-	-	-	15,563
Manchester City Council HPG	-	26,868	26,868	26,868
Restricted charitable foundations:				
HACK Foundation	-	-	-	1,948
Leeds Building Society Foundation	-	-	-	1,000
	267,398	680,391	947,789	756,524

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2022	Restricted Year Ended 31 March 2022	Total Funds Year Ended 31 March 2022
	£	£	£
General grants:			
Manchester City Council	198,250	-	198,250
Lloyds Covid Recovery	25,000	-	25,000
Salford and Trafford Council's	7,186	-	7,186
Restricted grants & contracts:			
GM Housing First	-	129,815	129,815
Big Change Manchester	-	227	227
Big Give	-	700	700
St Philips Church	-	150	150
The Charity Service	-	1,000	1,000
CMS Social Impact Fund	-	250	250
Comic Relief	-	26,667	26,667
Covid Health Equality Manchester	-	3,255	3,255
Covid Recovery Fund	-	2,907	2,907
GMCA	-	49,012	49,012
Our Manchester	-	30,545	30,545
Covid 19 Homelessness Support Fund	-	5,542	5,542
Garfield Weston	-	30,000	30,000
HMRC SSP	-	347	347
GM Covid 19 Community Champions	-	2,040	2,040
GM High Sheriff's Trust	-	3,500	3,500
GM Probation	-	2,194	2,194
GM Protect & Vaccinate	-	972	972
Grand Trust	-	12,500	12,500
Henry Smith	-	30,000	30,000
Housing Support Fund	-	140	140
Margaret's Fund	-	200	200
MCC Community Safety Partnership	-	4,950	4,950
MHCLG Respite Rooms	-	35,396	35,396
MoJ Victims' Law Consultation	-	1,400	1,400
Nationwide Community Grants	-	25,465	25,465
Oldham SH Needs Assessment	-	2,750	2,750
One Manchester Covid Response Fund	-	19,812	19,812
Our Manchester Covid Impact Fund	-	9,857	9,857
Shelter	-	33,125	33,125
Trafford Housing Trust	-	15,991	15,991
Winter Transformation Fund	-	15,563	15,563
Manchester City Council Homeless Prevention	-	26,868	26,868
HACK Foundation	-	1,948	1,948
Leeds Building Society Foundation	-	1,000	1,000
	230,436	526,088	756,524

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023	Restricted Year Ended 31 March 2023	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	£	£	£	£
Placement Fees	1,890	-	1,890	2,560
	1,890	-	1,890	2,560

Previous reporting period

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

Notes to the accounts for the year ended 31st March 2023

6. Expenditure

	Services to female sex workers in Manchester	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£
Expenditure on raising funds:			
Fundraising activities & Events	5,956	5,956	2,936
Website	2,717	2,717	2,159
Advertising and marketing	5,126	5,126	1,805
	13,799	13,799	6,900
Expenditure on charitable activities:			
Employment Costs	724,170	724,170	595,207
Sessional Staff	4,846	4,846	450
Staff Welfare Support	3,682	3,682	2,302
DEI & Accessibility	3,544	3,544	-
Project Management Costs	-	-	401
Training	7,653	7,653	3,367
Counselling	29,025	29,025	13,490
HF Personalisation Fund	9,178	9,178	13,846
Recruitment & DBS Costs	9,696	9,696	-
Outreach Vehicle Expenses	4,297	4,297	2,195
Advisory Panel	-	-	691
Women's Engagement Expenses	2,074	2,074	5,005
Staff Security	1,331	1,331	864
Volunteer Expenses	3,225	3,225	5,416
Activity Resources	14,540	14,540	13,311
Hardship Costs	14,722	14,722	-
Interpreters	8,945	8,945	9,597
Travel Expenses	5,438	5,438	4,594
Medical Supplies	1,579	1,579	2,755
Destitution/Direct Support Costs	-	-	7,477
Heat, Light & Water	7,306	7,306	5,336
Equipment & Repairs	10,659	10,659	5,105
Monitoring System	4,657	4,657	2,229
Subscriptions	3,357	3,357	2,925
IT Maintenance	10,681	10,681	8,286
Cleaning	21,622	21,622	19,175
Telephone	13,271	13,271	10,432
Rent & Rates	19,627	19,627	19,723
Insurance	14,029	14,029	9,833
Governance and Support Costs	8,152	8,152	9,746
Bank Charges	359	359	492
Post, Printing & Stationery	739	739	1,090
Depreciation	11,646	11,646	9,262
	974,050	974,050	784,602
Other expenditure:			
Sundries	2,449	2,449	-
	2,449	2,449	-
	990,298	990,298	791,502
Restricted funds		674,391	526,088
Unrestricted funds		315,907	265,414
		990,298	791,502

Notes to the accounts for the year ended 31st March 2023

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	1,440	1,440	type of expense
Payroll Bureau Charges	1,535	-	1,535	type of expense
Other Accountancy Fees	496	-	496	type of expense
Consultancy Fees	250	-	250	type of expense
Trustee Development	-	611	611	type of expense
Professional Fees	3,820	-	3,820	type of expense
	6,101	2,051	8,152	

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

9. Analysis of staff costs

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Wages and Salaries	640,453	530,011
Redundancy	-	-
Social Security Costs	58,980	45,206
Pension Costs	24,737	19,990
	724,170	595,207
Charitable Actvities	724,170	595,207
Support Costs	-	-
	724,170	595,207

The average number of employees during the year was 22 FTE 18.0 (previous year: 20, FTE 18.3).
The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £53,302 (previous year: £49,994). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Independent Examination Fees	1,440	1,440
Other Accountancy Services	496	659
	1,936	2,099

Notes to the accounts for the year ended 31st March 2023

11. Tangible Fixed Assets

	Computers	Fixtures and Fittings	Leasehold Refurbishments	Motor Vehicle	Total
Cost	£	£	£	£	£
At 1 April 2022	63,682	24,318	64,931	45,488	198,419
Additions	6,152	1,499	-	-	7,651
At 31 March 2023	69,834	25,817	64,931	45,488	206,070
Depreciation					
At 1 April 2022	55,517	22,852	64,931	45,488	188,788
Charge for Year	9,681	1,965	-	-	11,646
At 31 March 2023	65,198	24,817	64,931	45,488	200,434
NET BOOK VALUE					
At 31 March 2023	4,636	1,000	-	-	5,636
At 31 March 2022	8,165	1,466	-	-	9,631

12. Analysis of debtors

	2023	2022
	£	£
Debtors	24,748	41,515
Prepayments	12,171	16,676
Other debtors	96,566	53
	133,485	58,244

Debtors and prepayments related to restricted funds £119,996 (2022: £31,887) and unrestricted funds £13,489 (2022: £16,120)

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	19,556	15,028
Short-term compensated absences (holiday pay)	10,937	8,024
Other creditors and accruals	1,606	1,653
Deferred income	60,954	129,573
	93,053	154,278

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2022	129,573
Amount released to income earned from charitable activities	(129,573)
Amount deferred in year	60,954
Balance at 31 March 2023	60,954

Notes to the accounts for the year ended 31st March 2023

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	270,424	317,407	(315,907)	-	271,924
Designated Funds	70,000	-	-	-	70,000
	340,424	317,407	(315,907)	-	341,924

Previous reporting period

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

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"
Designated Funds	For future relocation and cost of living/inflation impact

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
GM Housing First	-	112,295	(112,295)	-	-
St Philips Church	-	150	(150)	-	-
The Charity Service	-	1,000	(1,000)	-	-
CMS Social Impact Fund	-	250	(250)	-	-
Comic Relief	-	40,000	(40,000)	-	-
Covid Health Equality Manchester	-	6,945	(6,945)	-	-
Covid Recovery Fund	-	12,093	(12,093)	-	-
CRH Charitable Trust	-	7,500	(7,500)	-	-
Dr Martens Foundation	-	19,556	(19,556)	-	-
Duchy of Lancaster	-	2,000	(2,000)	-	-
Arnold Clark Community Fund	-	1,000	(1,000)	-	-
GMCA	-	59,012	(59,012)	-	-
GM Probation	-	18,306	(18,306)	-	-
Grand Trust	-	25,000	(25,000)	-	-
Hack Foundation	-	890	(890)	-	-
Henry Smith	-	15,000	(15,000)	-	-
Henry Smith Covid 19	-	39,800	(39,800)	-	-
Household Support Fund	-	200	(200)	-	-
Manchester Guardian Society	-	3,500	(3,500)	-	-
MCC Cold Weather	-	17,915	(17,915)	-	-
MCC Community Safety Partnership	-	4,950	(4,950)	-	-
Manchester City Council HPG	-	26,868	(26,868)	-	-
MCC Population Health	-	7,000	(7,000)	-	-
Nationwide Community Grants	-	24,535	(24,535)	-	-
Our Manchester VCS	-	30,545	(30,545)	-	-
Peter Kershaw Trust	-	3,000	(3,000)	-	-
Pilgrims Trust	-	21,579	(21,579)	-	-
Rough Sleeping Initiative	-	133,045	(127,045)	-	6,000
Sir Jules Thorn Charitable Trust	-	1,500	(1,500)	-	-
Tudor Trust	-	26,548	(26,548)	-	-
Tudor Trust Wellbeing	-	2,000	(2,000)	-	-
UKH Foundation	-	3,000	(3,000)	-	-
Weston Awards	-	5,000	(5,000)	-	-
Shelter	-	8,409	(8,409)	-	-
	-	680,391	(674,391)	-	6,000

Notes to the accounts for the year ended 31st March 2023

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

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

Notes to the accounts for the year ended 31st March 2023

15. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
GM Housing First	for delivering Housing First project
St Philips Church	for individual items for service users
The Charity Service	for volunteer expenses
CMS Social Impact Fund	for the MASH Drop-in Centre
Comic Relief	for the Mosaic project
Covid Health Equality Manchester	for work with service users in response to the Covid-19 pandemic
Covid Recovery Fund	for partnership work to improve data/impact
CRH Charitable Trust	for work with service users
Dr Martens Foundation	for work with service users
Duchy of Lancaster	for work with service users
Arnold Clark Community Fund	for work with service users
GMCA	for work with service users
GM Probation	for joint work with probation services
Grand Trust	for the MASH Drop-in Centre
Hack Foundation	for individual item for service user
Henry Smith	for MASH running costs
Henry Smith Covid 19	for work with service users
Household Support Fund	for individual items for service users
Manchester Guardian Society	for work with service users
MCC Cold Weather	for work with service users
Manchester City Council HPG	for work with service users
MCC Population Health	development and delivery of trauma informed practice training x 10 sessions
Nationwide Community Grants	for tenancy support work
Our Manchester VCS	for work to support women's involvement and engagement
Peter Kershaw Trust	for work with service users
Pilgrims Trust	for work with service users
Rough Sleeping Initiative	for work with service users at Gransmoor/Peony project
Sir Jules Thorn Charitable Trust	for work with service users
Tudor Trust	to support core costs
Tudor Trust Wellbeing	to support staff/volunteer/trustee wellbeing
UKH Foundation	donation to support our general work
Weston Awards	for work with service users
Shelter	for work on service user engagement

Notes to the accounts for the year ended 31st March 2023

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	5,636	-	-	5,636
Cash at bank and in hand	211,419	70,000	20,437	301,856
Other net current assets/(liabilities)	54,869	-	(14,437)	40,432
Total	271,924	70,000	6,000	347,924

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	9,631	-	-	9,631
Cash at bank and in hand	265,367	-	161,460	426,827
Other net current assets/(liabilities)	65,426	-	(161,460)	(96,034)
Total	270,424	70,000	-	340,424

17. Financial Instruments

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

18. Lease Commitments

At 31 March 2023 the charity had future minimum lease payments under non-cancellable operation leases, as follows:

	2023	2022
	£	£
Not later than 1 year	18,788	18,764
Later than 1 year - current annual cost	18,788	18,764

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

Income and Expenditure Account

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Income		
Donations, Fundraising & Gift Aid	44,863	32,322
Other Income	2,852	1,040
Investment Income	404	13
General grants:		
Manchester City Council	198,250	198,250
Charity Governance Awards	5,000	-
Leathersellers Company	21,712	-
Lloyds Covid Recovery	21,000	25,000
Salford and Trafford Council's	21,436	7,186
Restricted grants & contracts:		
GM Housing First	112,295	129,815
Big Change Manchester	-	227
Big Give	-	700
St Philips Church	150	150
The Charity Service	1,000	1,000
CMS Social Impact Fund	250	250
Comic Relief	40,000	26,667
Covid Health Equality Manchester	6,945	3,255
Covid Recovery Fund	12,093	2,907
CRH Charitable Trust	7,500	-
Dr Martens Foundation	19,556	-
Duchy of Lancaster	2,000	-
Arnold Clark Community Fund	1,000	-
GMCA	59,012	49,012
Covid 19 Homelessness Support Fund	-	5,542
Garfield Weston	-	30,000
HMRC SSP	-	347
GM Covid 19 Community Champions	-	2,040
GM High Sheriff's Trust	-	3,500
GM Probation	18,306	2,194
GM Protect & Vaccinate	-	972
Grand Trust	25,000	12,500
Hack Foundation	890	-
Henry Smith	15,000	30,000
Henry Smith Covid 19	39,800	-
Household Support Fund	200	140
Manchester Guardian Society	3,500	-
Margaret's Fund	-	200
MCC Cold Weather	17,915	-
MCC Community Safety Partnership	4,950	4,950
MCC Population Health	7,000	-
MHCLG Respite Rooms	-	35,396
MoJ Victims' Law Consultation	-	1,400
Nationwide Community Grants	24,535	25,465
Oldham SH Needs Assessment	-	2,750
One Manchester Covid Response Fund	-	19,812
Our Manchester Covid Impact Fund	-	9,857
Our Manchester VCS	30,545	30,545
Peter Kershaw Trust	3,000	-
Pilgrims Trust	21,579	-
Rough Sleeping Initiative	133,045	-
Shelter	8,409	33,125
Sir Jules Thorn Charitable Trust	1,500	-
Trafford Housing Trust	-	15,991
Tudor Trust	26,548	-
Tudor Trust Wellbeing	2,000	-
UKH Foundation	3,000	-
Weston Awards	5,000	-
Winter Transformation Fund	-	15,563
Manchester City Council HPG	26,868	26,868
Restricted charitable foundations:		
HACK Foundation	-	1,948
Leeds Building Society Foundation	-	1,000
Placement Fees	1,890	2,560
Total Income	**997,798**	**792,459**

MANCHESTER ACTION ON STREET HEALTH

England & Wales - Charity number 1051754

Accounts

MANCHESTER ACTION ON STREET HEALTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 1051754
Company Registration Number: 3131154

MANCHESTER ACTION ON STREET HEALTH

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MANCHESTER ACTION ON STREET HEALTH

Report of the Trustees for the year ending 31 March 2022

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

MASH's Objectives

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

MASH's Impact

MASH's reach over 2021/22:

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

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

Women reached over 2021/22:

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

Impact over 2021/22

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

- Food and drink was accessed over 3,000 times

Cost of living

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

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

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

MASH's Activities

Covid-19 Impact and Response

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

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

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

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

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

MASH Outreach Van

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

MASH Drop-in Centre

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

Casework support

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

Sexual Health

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

On-foot Outreach

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

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

Trafficking and Modern Slavery

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

Greater Manchester Housing First Partnership

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

Respite Rooms

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

User involvement and Co-production

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

Diversity, Equity and Inclusion

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

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

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

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

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

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

Tangible differences include in 2021/22:

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

Financial Review

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

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

Investment powers and policy

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

Reserves Policy and going concern

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

Risk Management

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

Plans for Future Periods

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

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

Structure Governance and Management

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

Appointment of Trustees

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

Trustee Induction and Training

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

Organisation

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

Related Parties and co-operation with other organisations

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

Reference and Administrative Information

Charity Name: Manchester Action on Street Health (also known as MASH)
Charity Number: 1051754
Company Registration Number: 03131154

Directors and Trustees

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

Key management Personnel: Directors and Trustees

Tabatha O' Brien-Butcher Chair of Trustees
Katherine Eaton
Sarah Miguel
Helen Clayton
Colette Cronshaw
Dr Louisa Baxter

Nazanin Ghodrati		
Iram Kiani	Vice Chair	
Rachel Hurst	Treasurer	
Andrea Anderson		(appointed September 2021)
Naeed Khan		(appointed November 2021)
Annabel Emery	Company Secretary	

Chief Executive
Annabel Emery

Registered Office
94-96 Fairfield St
Manchester
M1 2WR

Independent Examiners
Community Accountancy Service Limited
The Grange
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Bankers
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Horwich
BL6 4YU

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

Leeds Building Society
105 Albion Street
Leeds
LS1 SAS

Trustees Responsibilities

The charity trustees (who are also the directors of Manchester Action on Street Health for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

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

By order of the board of trustees.

Tabatha O-Brien-Butcher Chair of Trustees

Date: 11th August 2022

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

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA A.M.King
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 11th August 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

BALANCE SHEET AS AT 31 MARCH 2022

Company registration number: 03131154

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

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

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

Approved by the trustees on 11th August 2022

Rachel Hurst Treasurer

Statement of Cash Flows for the year ending 31 March 2022

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

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

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

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

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

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

(b) Funds structure

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

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

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

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

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation

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

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

(j) Realised gains and losses

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

(k) Pensions

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

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021 £nil).
The partner of the CEO was paid £nil for consultancy work in the period (2021: £5,000).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Donations and Fundraising	32,322	-	32,322	30,339
Miscellaneous Income	-	-	-	3,547
	32,322	-	32,322	33,886

Previous reporting period

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

4. Income from charitable activities

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

Previous reporting period

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

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Placement Fees	2,560	-	2,560	2,678
	2,560	-	2,560	2,678

Previous reporting period

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

6. Expenditure

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

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

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

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

9. Analysis of staff costs

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

The average number of employees during the year was 20 FTE 18.3 (previous year: 15, FTE 15).
The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £49,994 (previous year: £49,053), No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2022	Year Ended 31 March 2021
	£	£
Independent Examination Fees	1,440	1,440
Other Accountancy Services	659	1,034
	2,099	2,474

11. Tangible Fixed Assets

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

12. Analysis of debtors

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

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

13. Creditors: amounts falling due within one year

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

14. Deferred income

Deferred income comprises grants received in advance.

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

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period

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

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"
Designated Funds	For future relocation and cost of living/inflation impact

Analysis of movements in restricted funds

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

Previous reporting period

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

Name of restricted fund:	Description, nature and purpose of the fund
GM Housing First	for delivering Housing First project
Big Change Manchester	for individual items for service users
Big Give	for digital capacity building
St Philips Church	for individual items for service users
The Charity Service	for volunteer expenses
CMS Social Impact Fund	for the MASH Drop-in Centre
Comic Relief	for the Mosaic project
Covid Health Equality Manchester	for work with service users in response to the Covid-19 pandemic
Covid Recovery Fund	for partnership work to improve data/impact
GMCA	for work with service users
Our Manchester	for work with service users
Covid 19 Homelessness Support Fund	for work with service users in response to the Covid-19 pandemic
Garfield Weston	for core costs
HMRC SSP	for salaries
GM Covid 19 Community Champions	for work with service users in response to the Covid-19 pandemic
GM High Sheriff's Trust	for work with service users
GM Probation	for joint work with probation services
GM Protect & Vaccinate	for individual items for service users
Grand Trust	for the MASH Drop-in Centre
Henry Smith	for MASH running costs
Housing Support Fund	for individual items for service users
Margaret's Fund	for individual items for service users
MCC Community Safety Partnership	for interpretation and support for Eastern European service users
MHCLG Respite Rooms	for partnership work at the Gransmoor accommodation
MoJ Victims' Law Consultation	for consultation hosting costs
Nationwide Community Grants	for tenancy support work
Oldham SH Needs Assessment	for an assessment of needs in Oldham
One Manchester Covid Response Fund	for work with service users in response to the Covid-19 pandemic
Our Manchester Covid Impact Fund	for work with service users in response to the Covid-19 pandemic
Winter Transformation Fund	for joint work supporting Cold Weather Provision
Manchester City Council Homeless Prevention	for salaries and activities
Shelter	for work on service user engagement
Trafford Housing Trust	for work with service users
HACK Foundation	for individual items for service users
Leeds Building Society Foundation	for mobile phones for service users

16. Analysis of net assets between funds

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

Previous reporting period

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

17. Financial Instruments

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

18. Lease Commitments

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

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

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

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

Income and Expenditure Account

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

Income and Expenditure Account

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

MANCHESTER ACTION ON STREET HEALTH

England & Wales - Charity number 1051754

Accounts

MANCHESTER ACTION ON STREET HEALTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity No. 1051754
Company Registration Number: 3131154

MANCHESTER ACTION ON STREET HEALTH

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MANCHESTER ACTION ON STREET HEALTH

Report of the Trustees for the year ending 31 March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and Activities

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

Covid-19 Impact

The Covid-19 pandemic had a significant impact on MASH's service users and on the demand for MASH's services. Many of the women we support are disproportionately affected by long-term health conditions and comorbidity, which made them much higher risk for COVID-19 related health issues. Many also have chaotic lifestyles and substance misuse issues meaning they were less likely to be aware of government guidelines, and due to the nature of their work, were not able to socially distance. In addition, many were homeless or in unsecure housing, so needed to be supported into appropriate accommodation to enable social distancing or self-isolation.

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

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

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

Covid-19 Response

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

MANCHESTER ACTION ON STREET HEALTH

MASH Outreach Van

The MASH Outreach Van operates as a mobile drop in 5 nights a week from 8pm until midnight. The van reaches women across the city where they are working, and is often the only point of contact for some women who sex work on the streets. The staff team which includes a Romanian and a Hungarian interpreter give women information and harm reduction advice. Women have access to support on a wide range of issues including safety, sexual health, drugs & alcohol, homelessness, domestic violence, mental health, sexual violence and exploitation and trafficking. They can access condoms, personal attack alarms, 'dodgy punter' reports, needle exchange, toiletries and refreshments. Women who use the van can be referred into emergency accommodation and into the MASH Drop-in Centre for assessment and case work support. During the Covid-19 pandemic, a Covid secure 'through the window' service was implemented and the van outreach continued throughout. The MASH Sexual Health Nurse Practitioner was also able to offer Covid-19 vaccinations to women directly from the Outreach Van.

MASH Drop-in Centre

Staffed by paid workers and supported by a team of dedicated volunteers, the women-only MASH Drop-in Centre offers access to a wide range of services. Women can drop in for a chat, something to eat or drink, access to computers and a social space with other women. They can access health interventions including condoms and needle exchange and a full sexual health clinic. Counselling, complementary therapies, arts and crafts and activities are also available. The centre is open 5 days a week and provides an excellent opportunity to engage with women and encourage them to access the support they may need from the MASH Caseworkers. The MASH Drop-in Centre has amended its operation throughout the pandemic in relation to government guidelines including the use of PPE, a one-way system, increased hygiene control measures, and reducing numbers inside the Centre at any one time.

Casework support

The caseworkers work with individual women who need one to one support, often with a range of issues. Women will undertake a comprehensive assessment with the case worker where individual needs such as housing, mental health, substance misuse and criminal justice will be identified. A holistic, gender and trauma-informed support plan will be agreed and implemented, focusing on choice and empowerment for the individual woman.

Sexual Health

MASH staff and volunteers are trained to provide sexual health advice to women, including advice on safer sex. The MASH Nurse delivers sexual health screenings from the MASH Drop-in Centre and we have clinics where women can attend without an appointment. The Nurse also provide outreach sexual health provision, visiting sex work saunas and providing screenings on the MASH Outreach Van. The nurse also delivers STI treatments, hep B vaccinations, condoms, referrals into termination of pregnancy, pregnancy testing, BBV advice/referral and general health promotion advice. In addition to these services, this year the Nurse has also provided welfare checks via the phone, postal self-testing kits and Covid-19 vaccinations. 2020/21 has also seen the development of a partnership clinic offering scans and treatment programmes for Hep C delivered at the MASH centre.

Homelessness

The MASH Homelessness worker works closely with Manchester and Salford City Council and other partners to ensure that the needs of homeless women are met. This partnership work has flourished over the past year with partners now joining shifts on the MASH Outreach Van and direct referrals being made. MASH played a key role in Manchester's Covid-19 homelessness response and the 'Everyone In' initiative, recently winning a Special Recognition award from the High Sheriff of Greater Manchester as a result.

On Foot Outreach

The MASH team conduct on foot outreach in the City Centre three times per week. This model of engagement works really well and we are targeting women who are begging and/or rough sleeping. Many of them are involved in survival/opportunistic sex work but don't necessarily identify as sex workers. The main focus of this work has been to support women off the street into safe accommodation and we have supported several women with a variety of complex issues. We also continue to be the specialist partner working with women at the Street Engagement Hub, a newly formed multiagency approach to working with people begging and sleeping rough in Manchester. The Street Engagement Hub is a local authority led initiative which brings together key partners including police, housing and homelessness services, drug and alcohol services and physical and mental health support in order to support people through an engagement rather than enforcement model.

Trafficking and Modern Slavery

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

Netreach Online Pilot

Over 2020/21 MASH piloted a new 'Netreach' project aimed at supporting women sex working online. During the pilot, 68 Netreach sessions were delivered, with information and advice provided, and referrals made for sexual health testing. The pilot has significantly increased our knowledge and understand of the diversity of experiences of online sex workers, their key needs and the challenges they face in accessing support.

Greater Manchester Housing First Partnership

During 2020/21 MASH became part of the Greater Manchester Housing First Partnership pilot, hosting three Housing First Workers who work specifically with women. Housing First is an internationally evidence-based approach, which uses independent, stable housing as a platform to enable individuals experiencing multiple and complex disadvantage to begin recovery and move away from homelessness.

User involvement and Co Production

MASH has a long standing commitment to working with women who have lived experience of sex work to plan and deliver our services. We appointed a dedicated Women's Influence Worker in March 2019. Her role forms part of a partnership project with Inspiring Change Manchester and the work programme focuses on ensuring the voices of women experiencing multiple disadvantage in Manchester are heard and can influence commissioning and policy decisions. In 2020 MASH set up our Service User Advisory Panel which meets fortnightly with the CEO and Women's Influence Worker to develop MASH's strategy and offer expertise around service delivery, external partnerships and new initiatives.

A Review of our Achievements and Performance

In 2020/21 we supported 474 individual women of whom 83% were street sex workers, 11% were rough sleepers and 22% were living in temporary accommodation. Almost 70% of the women

supported were from Manchester, with the rest being from other Greater Manchester boroughs or further afield. More than half of the women supported over 2020/21 were entirely new to MASH, demonstrating the increasing numbers of women sex working or turning to MASH for support. We supported women of over 20 different nationalities, of whom more than 50% were British, 16% were Hungarian and 10% were Romanian. There was a 35% increase in the number of 21-30 year olds seen over 2020/21 in comparison to the previous year, with numbers particularly high in the months following the initial Covid-19 lockdown.

Overall, 180 women accessed the MASH Drop-in Centre and an average of 6 women were seen each day. In total, 335 women accessed the MASH Outreach Van, a 25% increase on the previous year, and the average number of women seen per session was 13. Additionally, 33 women were engaged with via On Foot Outreach and 182 received one to one case work support. We provided 336 women with sexual health advice and support, and provided 312 women with condoms. We supported over 150 women with their drugs or alcohol use, with our needle exchange service accessed over 700 times. In response to the Covid-19 restrictions, 245 food parcels were provided by MASH and 85 women were supported through the MASH Hardship Fund including through the provision of mobile phones. MASH supported 151 women with housing over 2020/21 including 80 women who were supported by MASH to access and settle into emergency, temporary or private rented accommodation and 23 women who were supported intensively to maintain their tenancies. Over 2020/21 19% of the women we saw disclosed they had experienced violence that they needed support with, and 22 women required support with domestic violence. 21 women formally reported sexual assault to MASH and 15 were supported to report to the police. 121 women were supported with their mental health by MASH including through referrals to Mental Health Services and MASH's in house counsellors. In addition, 68 women were supported with relationships and families, 26 with criminal justice, 140 with physical safety and 87 with finance and debt.

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

Financial Review

The majority of our funding continues to come from our Local Authority contract and from a range of grant giving bodies. We saw our income and expenditure increase significantly this year as the result of a number of factors. Firstly, we needed to adapt our existing services in order to safely keep open and to provide additional services to meet the increased need resulting from the pandemic; this was funded through emergency Covid-19 grants. We also joined the Greater Manchester Housing First Partnership and delivered our pilot Netreach project which were both new projects to MASH.

We have continued to work to diversify our income. Our part time fundraiser has developed relationships with a number of community groups and the public to work towards reducing our reliance on larger funders. We have also invested in a new role at MASH, Head of Business Development and Support, with a remit to strengthen key areas of the business including Finance, Fundraising, HR and Impact, to support our future sustainability.

Investment powers and policy

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

Reserves Policy and going concern

The charity aims to maintain free reserves in unrestricted funds at a level which equates to six months of unrestricted charitable expenditure. The balance held in unrestricted reserves at 31st March 2021 was £269,467 of which £252,177 are free reserves after allowing for funds tied up in tangible fixed assets. The trustees have increased this level so the organisation would be able to continue the activities of the charity in the event of a significant reduction of funding, which is a particular risk due to the COVID-19 pandemic. An increased aim of reserves levels takes into consideration the increased risk of funding withdrawal/shortages which the charity currently faces as a result of the extraordinary and uncertain operating environment during the Covid-19 pandemic. The charity aim will be to maintain free reserves in unrestricted funds at a level which equates to at least six months of ***total*** charitable expenditure. With MASH offering a critical frontline service to vulnerable women (particularly during the pandemic), it was agreed that the continuity of the charitable activities is paramount and thus reserves held should ensure MASH could adequately sustain services for at least six-months should the charity incur rising costs or see its main sources of grant income cease.

Risk Management

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

Plans for Future Periods

- To continue to respond to the changing needs of our service users and to changes in the external environment
- To strengthen existing and develop new partnerships in order to improve the life outcomes of the women we support
- To explore new models for the provision of sexual health services
- To increase our reach and how we can support women working in the 10 boroughs of Greater Manchester
- To continue to develop our service user co-production partnerships
- To commit to improve the diversity and accessibly of our organisation and to further embed Equality, Diversity and Inclusion into our culture
- To maximize on the opportunities and partnerships and ways of working that have developed as a result of the global Coronavirus pandemic

The Trustees are monitoring the on-going impact of Covid-19. Quarterly budgets, reserves amounts and expenditure savings will continue to be monitored closely by Trustees whilst fundraising will be concentrated on projects that help enable the Charity to work through this difficult period. Fundraising will continue to cover Covid-19 costs and to seek further unrestricted income to deal with present emergency situation.

Due to Covid-19, the organisation has had to quickly adapt over the past year, with some staff working from home and others furloughed for short periods through the Job Retention Scheme. The charity's Board of Trustees and Senior Leadership Team plan to continue to respond to the pandemic in a way that ensures safety is paramount for all stakeholders, and that we can continue to deliver services to the women who need us as safely as possible.

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

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

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

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

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

Reference and Administrative Information
Charity Name: Manchester Action on Street Health (also known as MASH)
Charity Number: 1051754
Company Registration Number: 03131154

MANCHESTER ACTION ON STREET HEALTH

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

Key management Personnel: Directors and Trustees

Sue Murphy	Chair of Trustees	(deceased April 2020)
Alison Lloyd	Vice Chair	(resigned December 2020)
Katherine Eaton		
Tabatha O' Brien-Butcher	Chair of Trustees	(appointed Interim Chair April 2020, Chair November 2020)
Sarah Miguel		
Jennifer Tudor		(resigned March 2021)
Helen Clayton		
Colette Cronshaw		
Dr Louisa Baxter		(appointed January 2021)
Nazanin Ghodrati		(appointed January 2021)
Iram Kiani		(appointed January 2021)
Rachel Hurst	Treasurer	(appointed January 2021)
Annabel Emery	Company Secretary	

Chief Executive
Annabel Emery

Registered Office
94-96 Fairfield St
Manchester
M1 2WR

Independent Examiners
Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers
National Westminster Bank
Manchester University Precinct De Havilland Way
Horwich
BL6 4YU

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

Leeds Building Society
105 Albion Street
Leeds
LS1 SAS

Trustees Responsibilities

The charity trustees (who are also the directors of Manchester Action on Street Health for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

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

By order of the board of trustees.

Tabatha O-Brien-Butcher Chair of Trustees

Date: 11th October 2021

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

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 10 to 21.

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

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

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

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

Independent examiner's statement
In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
- with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA A.M.King
Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 11th October 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Income from:					
Donations and legacies	(3)	33,886	-	33,886	27,974
Charitable Activities	(4)	231,186	423,515	654,701	424,942
Other Trading Activities	(5)	2,678	-	2,678	1,521
Other Income		50	-	50	-
Investment Income		12	-	12	12
Total		267,812	423,515	691,327	454,449
Expenditure on:					
Raising Funds	(6)	(413)	30,614	30,201	2,803
Charitable Activities	(6)	188,229	392,901	581,130	450,938
Other	(6)	-	-	-	-
Total		187,816	423,515	611,331	453,741
Net income/(expenditure)		79,996	-	79,996	708
Transfers between funds	(15)	-	-	-	-
Net movement in funds		79,996	-	79,996	708
Reconciliation of funds					
Total funds brought forward	(15)	259,471	-	259,471	258,763
Total funds carried forward	(15)	339,467	-	339,467	259,471

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

The notes on pages 13 to 21 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021

Company registration number: 03131154

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	17,290	10,528
Total fixed assets		17,290	10,528
Current assets:			
Debtors	(12)	79,286	38,579
Cash at Bank & in Hand		392,968	319,435
Total current assets		472,254	358,014
Liabilities:			
Creditors: Amounts falling due within one year	(13)	150,077	109,071
Net current assets or liabilities		322,177	248,943
Total assets less current liabilities		339,467	259,471
Total net assets or liabilities		339,467	259,471
The funds of the charity:			
Restricted income funds	(15)	-	-
Unrestricted income funds	(15)	339,467	259,471
Total charity funds		339,467	259,471

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

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

Approved by the trustees on 11th October 2021

Rachel Hurst Treasurer

Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Net cash used in operating activities	99,194	99,483
Cash flows from investment activities:		
Interest	12	12
Purchase of fixed assets	(25,673)	-
Net cash provided by investing activities	(25,661)	12
Increase/(decrease) in cash and cash equivalents during the year	73,533	99,495
Cash and cash equivalents brought forward	319,435	219,940
Cash and cash equivalents carried forward	**392,968**	**319,435**

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 30 restricted funds.

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

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

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

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

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

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

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

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

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

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).
The partner of the CEO was paid £5,000 for consultancy work in the period (2020: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2021	Restricted Year Ended 31 March 2021	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	£	£	£	£
Donations and Fundraising	30,339	-	30,339	24,006
Big Change Income	-	-	-	1,884
Miscellaneous Income	3,547	-	3,547	2,084
	33,886	-	33,886	27,974
Previous reporting period	27,974	-	27,974	

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
General grants:				
Bury	-	-	-	2,500
Manchester City Council	198,250	-	198,250	156,250
MCC Discretionary Fund	10,000	-	10,000	-
GSK	3,000	-	3,000	-
Weston Awards	6,500	-	6,500	-
Lloyds Covid Recovery	6,250	-	6,250	-
Salford and Trafford Council's	7,186	-	7,186	6,186
Restricted grants & contracts:				
GM Housing First	-	5,494	5,494	-
Comic Relief	-	38,008	38,008	39,330
GMCA	-	49,012	49,012	49,012
GMCA Covid 19	-	11,215	11,215	-
Asda Foundation	-	300	300	-
Our Manchester	-	30,545	30,545	30,545
Our Manchester 2	-	-	-	19,000
CAF - Covid 19	-	5,000	5,000	-
Comic Relief - Covid 19	-	40,000	40,000	-
Covid 19 Homelessness Support Fund	-	19,397	19,397	-
Crisis - Covid 19	-	5,000	5,000	-
HMRC CVJRS	-	17,894	17,894	-
GM Mayor's Office Covid 19 Bid 1	-	6,500	6,500	-
GM Mayor's Office Covid 19 Bid 2	-	10,000	10,000	-
Manchester Wellbeing Fund	-	500	500	-
MCC Community Safety Partnership	-	5,000	5,000	-
MCC Covid 19 SW Resource	-	2,000	2,000	-
Mental Health VCSE Leaders	-	1,500	1,500	-
Morrisons	-	5,000	5,000	-
Peter Kershaw Trust	-	2,000	2,000	-
PHE Innovation Fund	-	29,771	29,771	-
Reaching Communities	-	44,560	44,560	-
Riverside	-	-	-	10,618
RSA Neighbourly	-	3,500	3,500	-
Tampon Tax Community Fund	-	-	-	6,667
Tampon Tax Community Fund 2	-	7,500	7,500	2,500
We Love Manchester	-	-	-	2,136
Manchester Community Safety Team	-	-	-	5,000
Public Health England	-	-	-	6,766
Shelter	-	14,133	14,133	20,000
Trafford Housing Trust	-	17,892	17,892	6,117
UKH Foundation	-	5,000	5,000	-
Vicar's Relief Fund	-	1,860	1,860	-
Manchester City Council Homeless Prevention	-	26,868	26,868	26,868
Restricted charitable foundations:				
Lloyds Transform	-	-	-	10,994
Lloyds Covid 19	-	9,875	9,875	-
Lloyds Bank Foundation	-	8,191	8,191	24,453
	231,186	423,515	654,701	424,942
Previous reporting period	164,936	260,006	424,942	

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2020 £
Placement Fees	2,678	-	2,678	1,521
	2,678	-	2,678	1,521
Previous reporting period	1,521	-	1,521	

6. Expenditure

	Services to female sex workers in Manchester	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£	£
Expenditure on raising funds:			
Fundraising activities	5,275	5,275	738
Research and Capacity Building	9,980	9,980	-
Website	10,200	10,200	-
Advertising and marketing	4,746	4,746	2,065
	30,201	30,201	2,803
Expenditure on charitable activities:			
Employment Costs	394,496	394,496	308,317
Homeworking Expenses	741	741	-
Staff Welfare Support	2,290	2,290	-
Project Management Costs	413	413	-
Training	5,508	5,508	2,309
Counselling	8,410	8,410	-
HF Personalisation Fund	209	209	-
Recruitment Costs	1,375	1,375	400
Outreach Vehicle Expenses	2,466	2,466	4,374
VOS Management Costs	-	-	3,000
Women's Engagement Expenses	1,694	1,694	-
Sessional Salaries	-	-	10,629
Staff Security	21	21	2,520
Volunteer Expenses	3,972	3,972	2,607
Activity Resources	11,999	11,999	11,203
Interpreters	10,062	10,062	11,907
Travel Expenses	813	813	3,702
Medical Supplies	2,760	2,760	4,070
Destitution/Direct Support Costs	7,026	7,026	2,175
Heat, Light & Water	7,049	7,049	3,941
Repairs	4,654	4,654	1,127
Minor Equipment	5,101	5,101	1,289
Monitoring System	2,820	2,820	1,372
Subscriptions	5,990	5,990	5,683
IT Maintenance	6,339	6,339	9,349
Cleaning	14,658	14,658	10,365
Telephone	11,586	11,586	5,653
Rent & Rates	19,775	19,775	20,938
Insurance	6,758	6,758	5,726
Governance and Support Costs	21,695	21,695	4,432
Bank Charges	422	422	492
Post, Printing & Stationery	1,117	1,117	2,095
Depreciation	18,911	18,911	11,263
	581,130	581,130	450,938
Other expenditure:			
Sundries	-	-	-
	-	-	-
	611,331	611,331	453,741
Restricted funds		423,515	265,006
Unrestricted funds		187,816	188,735
		611,331	453,741

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

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

9. Analysis of staff costs

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Wages and Salaries	352,709	275,208
Redundancy	-	-
Social Security Costs	27,900	22,177
Pension Costs	13,887	10,932
	394,496	308,317
Charitable Actvities	394,496	308,317
Support Costs	-	-
	394,496	308,317

The average number of employees during the year was 15 (previous year: 11).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £54,365 (previous year: £48,525), No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Independent Examination Fees	1,440	1,170
Other Accountancy Services	1,034	110
	2,474	1,280

11. Tangible Fixed Assets

	Computers	Fixtures and Fittings	Leasehold Refurbishments	Motor Vehicle	Total
Cost	£	£	£	£	£
At 1 April 2020	47,476	19,920	64,931	45,488	177,815
Additions	21,275	4,398	-	-	25,673
Disposals	(6,672)	-	-	-	(6,672)
At 31 March 2021	62,079	24,318	64,931	45,488	196,816
Depreciation					
At 1 April 2020	47,297	19,920	64,931	35,139	167,287
Charge for Year	7,270	1,466	-	10,175	18,911
Eliminated on Disposals	(6,672)	-	-	-	(6,672)
At 31 March 2021	47,895	21,386	64,931	45,314	179,526
NET BOOK VALUE					
At 31 March 2021	14,184	2,932	-	174	17,290
At 31 March 2020	179	-	-	10,349	10,528

12. Analysis of debtors

	2021	2020
	£	£
Debtors	65,296	9,000
Prepayments	13,990	11,060
Other debtors	-	18,519
	79,286	38,579

Debtors and prepayments related to restricted funds £65,296 (2020: £26,519) and unrestricted funds £13,990 (2020: £12,060)

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	15,094	9,322
Short-term compensated absences (holiday pay)	2,497	-
Other creditors and accruals	1,610	1,565
Deferred income	130,876	98,184
	150,077	109,071

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2020	98,184
Amount released to income earned from charitable activities	(98,184)
Amount deferred in year	130,876
Balance at 31 March 2021	130,876

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	243,763	194,443	(188,735)	10,000	259,471
Designated Funds	10,000	-	-	(10,000)	-
	253,763	194,443	(188,735)	-	259,471

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves"
Designated Funds	For future relocation and Covid impact and recovery costs

Analysis of movements in restricted funds

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

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
NHS Manchester CCG	5,000	-	(5,000)	-	-
Comic Relief	-	39,330	(39,330)	-	-
GMCA	-	49,012	(49,012)	-	-
Our Manchester	-	30,545	(30,545)	-	-
Our Manchester 2	-	19,000	(19,000)	-	-
Riverside	-	10,618	(10,618)	-	-
Tampon Tax Community Fund	-	6,667	(6,667)	-	-
Tampon Tax Community Fund 2	-	2,500	(2,500)	-	-
We Love Manchester	-	2,136	(2,136)	-	-
Manchester Community Safety Team	-	5,000	(5,000)	-	-
Public Health England	-	6,766	(6,766)	-	-
Shelter	-	20,000	(20,000)	-	-
Trafford Housing Trust	-	6,117	(6,117)	-	-
Manchester City Council Homeless Prevention	-	26,868	(26,868)	-	-
Lloyds Bank Foundation	-	24,453	(24,453)	-	-
Lloyds Transform	-	10,994	(10,994)	-	-
	5,000	260,006	(265,006)	-	-

Name of restricted fund:	Description, nature and purpose of the fund
GM Housing First	for delivering Housing First project
Comic Relief	for the Mosaic project
GMCA	for work with service users
GMCA Covid 19	for work with service users in response to the Covid-19 pandemic
Asda Foundation	for work with service users
Our Manchester	for work with service users
CAF - Covid 19	for work with service users in response to the Covid-19 pandemic
Comic Relief - Covid 19	for work with service users in response to the Covid-19 pandemic
Covid 19 Homelessness Support Fund	for work with service users in response to the Covid-19 pandemic
Crisis - Covid 19	for work with service users in response to the Covid-19 pandemic
HMRC CVJRS	for furlough costs
GM Mayor's Office Covid 19 Bid 1	for work with service users in response to the Covid-19 pandemic
GM Mayor's Office Covid 19 Bid 2	for work with service users in response to the Covid-19 pandemic
Manchester Wellbeing Fund	for mobile phones for service users
MCC Community Safety Partnership	for interpretation and support for Easter European service users
MCC Covid 19 SW Resource	for Covid-19 safety advice leaflet
Manchester City Council Homeless Prevention	for salaries and activities
Mental Health VCSE Leaders	for involvement in Mental Health Leaders group
Morrisons	for work with service users in response to the Covid-19 pandemic
Peter Kershaw Trust	for work with service users
PHE Innovation Fund	for Netreach pilot project
Reaching Communities	for work with service users in response to the Covid-19 pandemic
RSA Neighbourly	for work with service users
Tampon Tax Community Fund 2	for work with service users
Shelter	for work on service user engagement
Trafford Housing Trust	for work with service users
UKH Foundation	for work with service users including counselling
Vicar's Relief Fund	for a service user's housing
Lloyds Covid 19	for work with service users in response to the Covid-19 pandemic
Lloyds Bank Foundation	for salaries

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	17,290	-	-	17,290
Cash at bank and in hand	322,968	70,000	-	392,968
Other net current assets/(liabilities)	(70,791)	-	-	(70,791)
Total	269,467	70,000	-	339,467

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	10,528	-	-	10,528
Cash at bank and in hand	319,435	-	-	319,435
Other net current assets/(liabilities)	(70,492)	-	-	(70,492)
Total	259,471	-	-	259,471

17. Financial Instruments

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

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

	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£
Net movement in funds	79,996	708
Add back depreciation	18,911	11,263
Deduct investment income	(12)	(12)
Decrease/(increase) in debtors	(40,707)	29,004
Increase/(decrease) in creditors	41,006	58,520
Net cash used in operating activities	99,194	99,483

Income and Expenditure Account

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Income		
Donations and Fundraising	30,339	24,006
Big Change Income	-	1,884
Miscellaneous Income	3,547	2,084
Other Income	50	-
Investment Income	12	12
General grants:		
Bury	-	2,500
Manchester City Council	198,250	156,250
Salford and Trafford Council's	7,186	6,186
Restricted grants & contracts:		
GM Housing First	5,494	-
Comic Relief	38,008	39,330
GMCA	49,012	49,012
GMCA Covid 19	11,215	-
Asda Foundation	300	-
Our Manchester	30,545	30,545
Our Manchester 2	-	19,000
CAF - Covid 19	5,000	-
Comic Relief - Covid 19	40,000	-
Covid 19 Homelessness Support Fund	19,397	-
Crisis - Covid 19	5,000	-
HMRC CVJRS	17,894	-
GM Mayor's Office Covid 19 Bid 1	6,500	-
GM Mayor's Office Covid 19 Bid 2	10,000	-
GSK	3,000	-
Manchester Wellbeing Fund	500	-
MCC Community Safety Partnership	5,000	-
MCC Covid 19 SW Resource	2,000	-
MCC Discretionary Fund	10,000	-
Mental Health VCSE Leaders	1,500	-
Morrisons	5,000	-
Peter Kershaw Trust	2,000	-
PHE Innovation Fund	29,771	-
Reaching Communities	44,560	-
Riverside	-	10,618
RSA Neighbourly	3,500	-
Tampon Tax Community Fund	-	6,667
Tampon Tax Community Fund 2	7,500	2,500
We Love Manchester	-	2,136
Manchester Community Safety Team	-	5,000
Public Health England	-	6,766
Shelter	14,133	20,000
Trafford Housing Trust	17,892	6,117
UKH Foundation	5,000	-
Vicar's Relief Fund	1,860	-
Weston Awards	6,500	-
Manchester City Council Homeless Prevention	26,868	26,868
Restricted charitable foundations:		
Lloyds Transform	-	10,994
Lloyds Covid Recovery	6,250	-
Lloyds Covid 19	9,875	-
Lloyds Bank Foundation	8,191	24,453
Placement Fees	2,678	1,521
Total Income	**691,327**	**454,449**

Income and Expenditure Account

Expenditure		
Fundraising activities	5,275	738
Research and Capacity Building	9,980	-
Project Management Costs	413	-
Website	10,200	-
Advertising and marketing	4,746	2,065
Employment Costs	394,496	308,317
Homeworking Expenses	741	-
Staff Welfare Support	2,290	-
Training	5,508	2,309
Counselling	8,410	-
HF Personalisation Fund	209	-
Recruitment Costs	1,375	400
Outreach Vehicle Expenses	2,466	4,374
VOS Management Costs	-	3,000
Women's Engagement Expenses	1,694	-
Sessional Salaries	-	10,629
Staff Security	21	2,520
Volunteer Expenses	3,972	2,607
Activity Resources	11,999	11,203
Interpreters	10,062	11,907
Travel Expenses	813	3,702
Medical Supplies	2,760	4,070
Destitution/Direct Support Costs	7,026	2,175
Heat, Light & Water	7,049	3,941
Repairs	4,654	1,127
Minor Equipment	5,101	1,289
Monitoring System	2,820	1,372
Subscriptions	5,990	5,683
IT Maintenance	6,339	9,349
Cleaning	14,658	10,365
Telephone	11,586	5,653
Rent & Rates	19,775	20,938
Insurance	6,758	5,726
Governance and Support Costs	21,695	4,432
Bank Charges	422	492
Post, Printing & Stationery	1,117	2,095
Depreciation	18,911	11,263
Sundries	-	-
Total Expenditure	**611,331**	**453,741**
Surplus/(deficit for year)	79,996	708