

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 insecure housing, so needed to be supported into appropriate accommodation to enable social distancing or self-isolation.

We work with a significant cohort of street homeless women, and as a direct result of the pandemic we were seeing women who were newly homeless, those who were sofa surfing 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.

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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.

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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

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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.

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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 accessibility 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.

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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

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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

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Leeds Building Society
105 Albion Street
Leeds
LS1 SAS

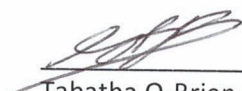
Trustees Responsibilities

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

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	Further Details	£	£	£	£
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		<u>17,290</u>	<u>10,528</u>
Current assets:			
Debtors	(12)	79,286	38,579
Cash at Bank & in Hand		392,968	319,435
Total current assets		<u>472,254</u>	<u>358,014</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	150,077	109,071
Net current assets or liabilities		<u>322,177</u>	<u>248,943</u>
Total assets less current liabilities		339,467	259,471
Total net assets or liabilities		<u>339,467</u>	<u>259,471</u>
The funds of the charity:			
Restricted income funds	(15)	-	-
Unrestricted income funds	(15)	339,467	259,471
Total charity funds		<u>339,467</u>	<u>259,471</u>

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

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

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

Approved by the trustees on 11th October 2021

Rachel Hurst

Treasurer



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

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	<u>(25,661)</u>	<u>12</u>
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	<u><u>392,968</u></u>	<u><u>319,435</u></u>

Notes to the accounts

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 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	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2021	March 2021	31 March	31 March
	£	£	2021	2020
Donations and Fundraising	30,339	-	30,339	24,006
Big Change Income	-	-	-	1,884
Miscellaneous Income	3,547	-	3,547	2,084
	<u>33,886</u>	<u>-</u>	<u>33,886</u>	<u>27,974</u>
Previous reporting period	27,974	-	27,974	

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2021	March 2021	31 March	31 March
	£	£	2021	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	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2021	March 2021	31 March	31 March
	£	£	2021	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
	<u>30,201</u>	<u>30,201</u>	<u>2,803</u>
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
	<u>581,130</u>	<u>581,130</u>	<u>450,938</u>
Other expenditure:			
Sundries	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>611,331</u>	<u>611,331</u>	<u>453,741</u>
Restricted funds		423,515	265,006
Unrestricted funds		187,816	188,735
		<u>611,331</u>	<u>453,741</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

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

9. Analysis of staff costs

	Year Ended 31 March 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
	<u>394,496</u>	<u>308,317</u>
Charitable Activities	394,496	308,317
Support Costs	-	-
	<u>394,496</u>	<u>308,317</u>

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
	<u>2,474</u>	<u>1,280</u>

11. Tangible Fixed Assets

Cost	Computers	Fixtures and Fittings	Leasehold Refurbishments	Motor Vehicle	Total
£	£	£	£	£	£
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:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves"

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:

GM Housing First
 Comic Relief
 GMCA
 GMCA Covid 19
 Asda Foundation
 Our Manchester
 CAF - Covid 19
 Comic Relief - Covid 19
 Covid 19 Homelessness Support Fund
 Crisis - Covid 19
 HMRC CVJRS
 GM Mayor's Office Covid 19 Bid 1
 GM Mayor's Office Covid 19 Bid 2
 Manchester Wellbeing Fund
 MCC Community Safety Partnership
 MCC Covid 19 SW Resource
 Manchester City Council Homeless Prevention
 Mental Health VCSE Leaders
 Morrisons
 Peter Kershaw Trust
 PHE Innovation Fund
 Reaching Communities
 RSA Neighbourly
 Tampon Tax Community Fund 2
 Shelter
 Trafford Housing Trust
 UKH Foundation
 Vicar's Relief Fund
 Lloyds Covid 19
 Lloyds Bank Foundation

Description, nature and purpose of the fund

for delivering Housing First project
 for the Mosaic project
 for work with service users
 for work with service users in response to the Covid-19 pandemic
 for work with service users
 for work with service users
 for work with service users in response to the Covid-19 pandemic
 for work with service users in response to the Covid-19 pandemic
 for work with service users in response to the Covid-19 pandemic
 for work with service users in response to the Covid-19 pandemic
 for furlough costs
 for work with service users in response to the Covid-19 pandemic
 for work with service users in response to the Covid-19 pandemic
 for mobile phones for service users
 for interpretation and support for Eastern European service users
 for Covid-19 safety advice leaflet
 for salaries and activities
 for involvement in Mental Health Leaders group
 for work with service users in response to the Covid-19 pandemic
 for work with service users
 for Netreach pilot project
 for work with service users in response to the Covid-19 pandemic
 for work with service users
 for work with service users
 for work on service user engagement
 for work with service users
 for work with service users including counselling
 for a service user's housing
 for work with service users in response to the Covid-19 pandemic
 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