

# **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

## MANCHESTER ACTION ON STREET HEALTH

### **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

<b>MASH Service</b>	<b>Number of women</b>	<b>Number of visits / contacts</b>
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.

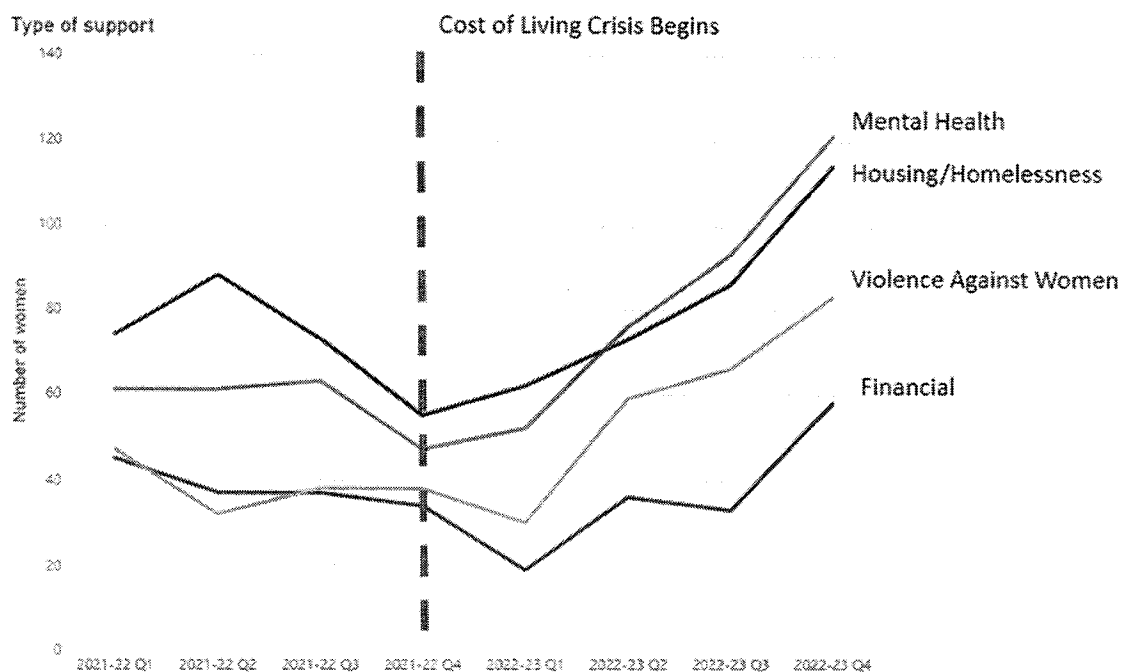
In 2022/23 MASH has provided:

- 182 food parcels

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- 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](http://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.

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### **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

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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

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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.



## MANCHESTER ACTION ON STREET HEALTH

### 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 accessibility of our organisation and to further embed Diversity, Equity and Inclusion into our culture
- To commit to reducing our carbon footprint and creating and implementing environmental policies.

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.

## MANCHESTER ACTION ON STREET HEALTH

### 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	<b>Chair of Trustees</b>	
Katherine Eaton		
Sarah Miguel		
Helen Clayton		
Colette Cronshaw		
Dr Louisa Baxter	<b>Vice Chair</b>	(appointed as Vice-Chair December 2022)
Nazanin Ghodrati		
Iram Kiani	<b>Vice Chair</b>	(stepped down as Vice Chair November 2022)
Rachel Hurst	<b>Treasurer</b>	
Andrea Anderson		
Naeed Khan		
Annabel Emery	<b>Company Secretary</b>	

**MANCHESTER ACTION ON STREET HEALTH****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

## MANCHESTER ACTION ON STREET HEALTH

### 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.



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Tabatha O'Brien-Butcher      Chair of Trustees

Date: 19<sup>th</sup> 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 31<sup>st</sup> 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: 19<sup>th</sup> October 2023

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 MARCH 2023**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	Further Details	£	£	£	£
<b>Income from:</b>					
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
<b>Total</b>		<b>317,407</b>	<b>680,391</b>	<b>997,798</b>	<b>792,459</b>
<b>Expenditure on:</b>					
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	-
<b>Total</b>		<b>315,907</b>	<b>674,391</b>	<b>990,298</b>	<b>791,502</b>
<b>Net income/(expenditure)</b>		<b>1,500</b>	<b>6,000</b>	<b>7,500</b>	<b>957</b>
Transfers between funds	(15)	-	-	-	-
<b>Net movement in funds</b>		<b>1,500</b>	<b>6,000</b>	<b>7,500</b>	<b>957</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	340,424	-	340,424	339,467
<b>Total funds carried forward</b>	<b>(15)</b>	<b>341,924</b>	<b>6,000</b>	<b>347,924</b>	<b>340,424</b>

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

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

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

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

Approved by the trustees on 19th October 2023



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	11,846	9,262
Deduct investment income	(404)	(13)
Decrease/(increase) in debtors	(75,241)	21,042
Increase/(decrease) in creditors	(61,225)	4,201
<b>Net cash used in operating activities</b>	<b>(117,724)</b>	<b>35,449</b>
<b>Cash flows from investment activities:</b>		
Interest	404	13
Purchase of fixed assets	(7,651)	(1,603)
<b>Net cash provided by investing activities</b>	<b>(7,247)</b>	<b>(1,590)</b>
Increase/(decrease) in cash and cash equivalents during the year	(124,971)	33,859
Cash and cash equivalents brought forward	426,827	392,968
<b>Cash and cash equivalents carried forward</b>	<b>301,856</b>	<b>426,827</b>



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

**Previous reporting period**

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

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended
	March 2022	March 2022	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 £
<b>Expenditure on raising funds:</b>			
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
	<u>13,799</u>	<u>13,799</u>	<u>6,900</u>
<b>Expenditure on charitable activities:</b>			
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
	<u>974,050</u>	<u>974,050</u>	<u>784,602</u>
<b>Other expenditure:</b>			
Sundries	2,449	2,449	-
	<u>2,449</u>	<u>2,449</u>	<u>-</u>
	<u>990,298</u>	<u>990,298</u>	<u>791,502</u>
Restricted funds		674,391	526,088
Unrestricted funds		315,907	265,414
		<u>990,298</u>	<u>791,502</u>

## 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
	<u>6,101</u>	<u>2,051</u>	<u>8,152</u>	

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

**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
	<u>724,170</u>	<u>595,207</u>
Charitable Activities	724,170	595,207
Support Costs	-	-
	<u>724,170</u>	<u>595,207</u>

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
	<u>1,936</u>	<u>2,099</u>

## 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
<b>Depreciation</b>					
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
<b>NET BOOK VALUE</b>					
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
	<u>133,485</u>	<u>58,244</u>

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	1,806	1,653
Deferred income	60,954	129,573
	<u>93,053</u>	<u>154,278</u>

## 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	<u>60,954</u>

## 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:

General Fund

Designated Funds

## Description, nature and purpose of the fund

The "free reserves"

For future relocation and cost of living/inflation impact

## Analysis of movements in restricted funds

	Balance at 1 April 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 Sheriffs 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
<b>Total</b>	<b>271,924</b>	<b>70,000</b>	<b>6,000</b>	<b>347,924</b>

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)
<b>Total</b>	<b>270,424</b>	<b>70,000</b>	<b>-</b>	<b>340,424</b>

## 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 £
<b>Income</b>		
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
<b>Total Income</b>	<b>997,798</b>	<b>792,459</b>