



# **MANCHESTER ACTION ON STREET HEALTH**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

Registered Charity No. 1051754  
Company Registration Number: 03131154



## MANCHESTER ACTION ON STREET HEALTH

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## MANCHESTER ACTION ON STREET HEALTH

### Report of the Trustees for the year ending 31 March 2024

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

### MASH's Vision

A world where all women have choice, freedom and power

### MASH's Objectives

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

### MASH's New Strategy

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

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

## MANCHESTER ACTION ON STREET HEALTH

### MASH's Impact

MASH's reach over 2023/24:

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

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

Women reached over 2023/24:

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

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

### **Our impact over 2023/24**

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

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

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

## MANCHESTER ACTION ON STREET HEALTH

### Cost of Living

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

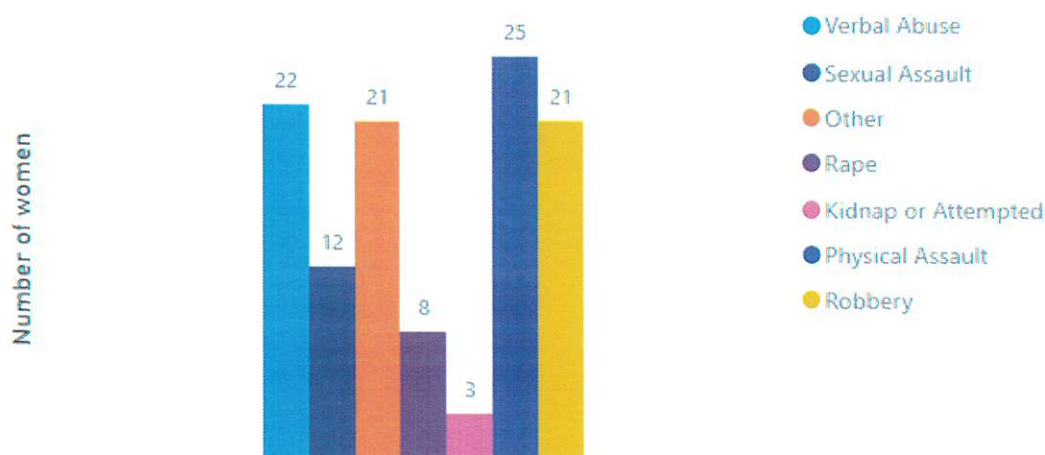
In 2023/24 MASH provided:

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

### Violence against women

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

### Types of Incidents 2023/24



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



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

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

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### **MASH's Services**

#### **MASH Outreach Van**

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

*"When working the beat, makes me feel a lot safer knowing the van is out."*

*"Whenever anything has happened, MASH has been there."*

#### **MASH Drop-in Centre**

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

*"MASH have helped me look at myself and have really tried to help me love myself. More confidence."*

*"They have been supportive to me on many occasions. I felt suicidal, emotional, broken, depressed. Coming here was the best thing. Thank you MASH."*

#### **One-to-one support**

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

*"Helpful and supportive. It means a lot to know someone's there for you."*

*"Less anxious, feel supported. Makes me happy."*

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### Sexual Health

MASH staff and volunteers are trained to provide sexual health advice to women, including advice on safer sex. The MASH Nurse delivers sexual health screenings from the MASH Drop-in Centre and we have clinics where women can attend without an appointment. The nurse also delivers STI treatments, contraception including Long Acting Reversible Contraception, Hepatitis B vaccinations, condoms, referrals and support into termination of pregnancy, pregnancy testing, Hepatitis C clinics, Blood Borne Virus advice/referral and general health promotion advice. In 2023/24 we also piloted sexual health outreach in Salford, Oldham, Rochdale and Bury, providing screenings, health promotion and referrals into other MASH support and local services via newly developed partnerships.

*"[I've] Been lonely and depressed. Not many trans groups in Manchester, I like MASH and staff are like family I never have."*

### On-foot Outreach

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

*"I wouldn't make my appointments if it wasn't for [my caseworker] from MASH, great support."*

*"MASH lets us know we're not alone"*

### Trafficking and Modern Slavery

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

*"They are always there to help you with a listening ear."*

### Greater Manchester Housing First Partnership

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

*"Everything, I'd be dead, in jail or a mess if it wasn't for them."*



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### **Specialist Inreach**

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

*"Make me feel safe and that I'm a good person. They help you see the good in yourself."*

### **New work in 2023/24**

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

### **Independent Sexual Violence Advisor**

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

### **Pathfinder Project**

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

### **Thrive Programme**

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

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### Wider MASH Updates

#### **User involvement and Co-production**

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

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

Highlights over 2023/24 include:

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

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

#### **Diversity, Equity and Inclusion**

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



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

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

Tangible differences include in 2023/24:

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

### Chair of Trustees Recruitment

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

### Financial Review

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

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

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

### Investment powers and policy

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

### Reserves Policy and going concern

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

### Risk Management

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

### Plans for Future Periods

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



## 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 **Chair of Trustees** (resigned November 2023)

Katherine Eaton

Sarah Miguel

Interim co-chair (appointed as co-chair November 2023)

Helen Clayton

Colette Cronshaw

Dr Louisa Baxter

**Vice Chair/Interim co-chair** (appointed as co-chair Nov 2023)

Nazanin Ghodrati

Iram Kiani

Rachel Hurst

**Treasurer**

**MANCHESTER ACTION ON STREET HEALTH**

Andrea Anderson  
Naeed Khan  
Annabel Emery  
Jacqueline Driver

**Company Secretary**  
**Chair of Trustees**

(appointed June 2024)

**Chief Executive**  
Annabel Emery

**Registered Office**  
94-96 Fairfield St  
Manchester  
M1 2WR

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

**Auditors**  
Mckellens  
11 Riverview  
Heaton Mersey  
Stockport  
SK4 3GN

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

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

Leeds Building Society  
105 Albion Street  
Leeds  
LS1 SAS

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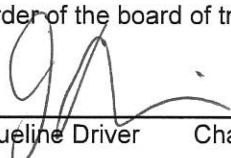
### Trustees Responsibilities

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

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

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

By order of the board of trustees.

  
Jacqueline Driver      Chair of Trustees

Date: 13/11/24



## **Manchester Action on Street Health**

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

#### **Opinion**

We have audited the financial statements of Manchester Action on Street Health (the 'company') for the year ended 31 March 2024, which comprise the Statement of Financial Activity, Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

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

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

We have nothing to report in this regard.



## **Manchester Action on Street Health**

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

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

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

#### **Responsibilities of directors**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

## **Manchester Action on Street Health**

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

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

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

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

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

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

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

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

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

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

## Manchester Action on Street Health

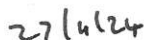
### Independent Auditor's Report to the Members of Manchester Action on Street Health

#### Use of our report

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



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



MANCHESTER ACTION ON STREET HEALTH



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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
31 MARCH 2024**

		Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
<b>Income from:</b>					
Donations and legacies	(3)	32,902	-	32,902	44,863
Charitable Activities	(4)	244,266	1,056,160	1,300,426	947,789
Other Trading Activities	(5)	2,520	-	2,520	1,890
Other Income		843	-	843	2,852
Investment Income		585	-	585	404
<b>Total</b>		<b>281,116</b>	<b>1,056,160</b>	<b>1,337,276</b>	<b>997,798</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	26,676	31,241	57,917	13,799
Charitable Activities	(7)	55,940	945,508	1,001,448	965,898
Other	(8)	53,676	64,411	118,087	10,601
<b>Total</b>		<b>136,292</b>	<b>1,041,160</b>	<b>1,177,452</b>	<b>990,298</b>
<b>Net income/(expenditure)</b>		<b>144,824</b>	<b>15,000</b>	<b>159,824</b>	<b>7,500</b>
Transfers between funds	(16)	-	-	-	-
<b>Net movement in funds</b>		<b>144,824</b>	<b>15,000</b>	<b>159,824</b>	<b>7,500</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(16)	341,924	6,000	347,924	340,424
<b>Total funds carried forward</b>	(16)	<b>486,748</b>	<b>21,000</b>	<b>507,748</b>	<b>347,924</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 17 to 27 form part of these accounts.



MANCHESTER ACTION ON STREET HEALTH



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**BALANCE SHEET AS AT 31 MARCH 2024**

Company registration number: 03131154

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

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

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

Approved by the trustees on 13/11/24

Rachel Hurst Treasurer

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

# MANCHESTER ACTION ON STREET HEALTH



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## Statement of Cash Flows for the year ending 31 March 2024

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

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

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

**1. Accounting policies**

**(a) Basis of preparation and assessment of going concern**

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

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

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

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

**(b) Funds structure**

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

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

Further details of each fund are disclosed in note 16.

**(c) Income recognition**

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

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

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

**(d) Expenditure Recognition**

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

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

**(e) Irrecoverable VAT**

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

**(f) Allocation of support and governance costs**

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

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

**(g) Costs of raising funds**

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

**(h) Charitable Activities**

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

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

**(i) Tangible fixed assets and depreciation**

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

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

**(j) Realised gains and losses**

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

**(k) Pensions**

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

**(l) Stocks and gifts in kind**

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

**(m) Debtors**

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

**(n) Creditors and provisions**

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

**2. Related party transactions and trustees' expenses and remuneration**

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

**3. Donations and Legacies**

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

Previous reporting period

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



# MANCHESTER ACTION ON STREET HEALTH



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

## 4. Income from charitable activities

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

# MANCHESTER ACTION ON STREET HEALTH



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

## 4. Income from charitable activities

Previous reporting period

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

## 5. Income from other trading activities

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

Previous reporting period

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

# MANCHESTER ACTION ON STREET HEALTH



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

### 6. Expenditure on raising funds

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

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

### 7. Expenditure on charitable activities:

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



# MANCHESTER ACTION ON STREET HEALTH



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

### 8. Other expenditure

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

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

### Allocation of governance and support costs

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

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

### 9. Analysis of staff costs

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

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

# MANCHESTER ACTION ON STREET HEALTH



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

### 10. Auditor and Independent Examiner Fees

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

### 11. Tangible Fixed Assets

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

### 12. Stocks

	2024 £	2023 £
Bus Passes	<u>1,013</u>	<u>-</u>

### 13. Analysis of debtors

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

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

### 14. Creditors: amounts falling due within one year

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

### 15. Deferred income

Deferred income comprises grants received in advance.

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

# MANCHESTER ACTION ON STREET HEALTH



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

### 16. Analysis of charitable funds

#### Analysis of movements in unrestricted funds

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

Previous reporting period

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

#### Name of unrestricted fund:

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



# MANCHESTER ACTION ON STREET HEALTH



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

## 16. Analysis of charitable funds

### Analysis of movements in restricted funds

Previous reporting period

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

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

16. Analysis of charitable funds

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

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

## 17. Analysis of net assets between funds

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

Previous reporting period

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

## 18. Financial Instruments

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

## 19. Lease Commitments

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

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

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



