

# THE BOOTH CENTRE

England & Wales · Charity number 1062674

## Details

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Other names	BOOTH CENTRE
Status	Registered
Legal form	Other
Registered	1997-06-05
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Edward Holt House Pimblett Street Manchester M3 1FU
Phone	01618352499
Email	<a href="mailto:admin@boothcentre.org.uk">admin@boothcentre.org.uk</a>
Website	<a href="http://www.boothcentre.org.uk">www.boothcentre.org.uk</a>

## Activities

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**Objects:** THE RELIEF OF HOMELESS PERSONS AND OTHERS WHO ARE IN CONDITIONS OF NEED, FINANCIAL HARDSHIP OR DISTRESS, INCLUDING BUT NOT LIMITED TO THOSE GRANTED REFUGEE STATUS OR IN THE IMMIGRATION SYSTEM, AND TO ADVANCE THE EDUCATION OF SUCH PERSONS. TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING INTEGRATION INTO SOCIETY.FOR THE PURPOSE OF THIS CLAUSE 'SOCIALLY EXCLUDED' MEANS BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OR MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY).

**Activities:** The Charity delivers a co-produced activities and arts programme, a volunteering programme and education, training, signposting, employment support, health support and access to external services through

weekly clinics. We also work strategically internally and externally, with people marginalised by homelessness, to try to eradicate homelessness in Manchester.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science
- **Who:** Other Defined Groups

## Geography

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- **Area of benefit:** MANCHESTER AND SALFORD
- Manchester City
- Salford City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,277,837	£1,097,557	£462,749	17
2024-03-31	£945,396	£1,044,663	£272,867	21
2023-03-31	£767,151	£1,192,672	£372,134	19
2022-03-31	£893,026	£916,787	£797,655	20
2021-03-31	£1,019,401	£1,138,182	£821,416	18

## Trustees

Name	Role	Appointed
Ann Kendall		2022-10-01
David Briggs		2020-02-18
Joshua Graham McGarey		2019-08-13
Justin Mottershead		2024-04-10
Megan Hadfield		2022-07-18
Patricia Gestoso		2023-09-01
Robin Lawler		2024-04-10
Sarah Nurton		2022-07-18

**THE BOOTH CENTRE**

England & Wales - Charity number 1062674

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# Accounts

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# **THE BOOTH CENTRE**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

Registered Charity No. 1062674

# THE BOOTH CENTRE

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**THE BOOTH CENTRE**

## Report of the Trustees for the Year Ended 31st March 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

### Comment from the Chair of the Board of Trustees

My first year as the Chair of the Board is also our 30<sup>th</sup> anniversary year. As I reflect on the vast body of work of the Booth Centre over the past year, the challenges and successes of our community, our strategic progress, income achievements, milestones and partnerships, I feel proud to be associated with the organisation, with this community and with the mission of the Booth Centre. We continue to make a real difference to our community and across wider society, improving lives, influencing systems change and raising awareness. Coproduction is one of our founding principles and continues to drive our approach to working with people in the Centre, with established and new partnerships and across the region.

Working closely with Paul Newcombe (CEO) and Kate McSweeney (Deputy CEO), Team Members and the Board of Trustees, for an organisation which works tirelessly in the pursuit of equality, inclusion and for the betterment of anyone impacted by poverty, I am keen to help embed Year 2 of our Strategic Aims and to support the Executive realise their ambitions for the Booth Centre over the coming 12 months.

Sincerely

*Robin Lawler*

Chair of the Board of Trustees

## THE BOOTH CENTRE

### Objectives & Activities

We review our aims, objectives and activities each year to consider what we have achieved and to look at the outcomes and impact of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those we are set up to help. The review also helps us to ensure that our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Management Committee consider how planned activities will contribute to the aims and objectives they have set.

### Main Activities

The Booth Centre is a community, working in partnership with people impacted by all types of poverty, providing a warm welcome, an opportunity to belong, to gain purpose and rebuild lives. Our arts, activities and wellbeing offer includes programmes such as volunteering, creative projects, sports, training and help to gain employment. We also support people to access financial, accommodation, mental health and physical support. All services and provisions at the Centre are free at the point of access, without the need for referral. We influence strategic change across the city and ensure the voice of our community is amplified and heard.

Vision	Our vision is for everyone to have a secure home and the opportunity to have a good quality of life.
Mission	Our mission is to bring about positive change in the lives of people who are homeless, or at risk of homelessness, and help them plan for and realise a better future
Values	Inclusive - Respectful – Empowering – Partnership (working) - Inspiring

## THE BOOTH CENTRE

### A Review of our Achievements and Performance

#### Activities Delivered for the Benefit of the Public

Applying a human-relational approach, in an inclusive, safe setting, we deliver a broad offer of training, skills building, volunteering, into-work one-to-one support, a well-being programme, as well as health, housing & financial support. We work hard to build a community, where everyone can contribute, feel valued and know that they matter.

Reaching out to the wider community, we take a leading role in systems change and campaigning to remove the barriers and challenges faced by those marginalised by poverty in society, with a particular focus on the citizens of Greater Manchester. We carry out coproduced reviews of our objectives and activities both quarterly and annually. These reviews look at what we have achieved in the previous 12 months; the success of each key activity and the benefits they have brought to the people we are set up to support.

To ensure we remain focused on the stated purposes of the organisation, we carry out several stages of review, ensuring the people accessing the service are central to the process, supported by input from the staff team. This feedback is then presented to the Senior Leadership Team, followed by the Board of Trustees (Management Committee). We also invite external input from partners and stakeholders to help us build the fullest picture of the work we do and to inform us where we need to grow and adapt to the changing needs of the environment. This in turn is shared in our Annual Impact Report.

We have followed the Charity Commission guidance on public benefit when reviewing our objectives and in planning our future activities. As part of their governance function, our Management Committee considers the effectiveness of our objectives and activities and the positive impact they have on the people we support.

### Community Café

Our Community Café is a welcoming place to be, to thrive & connect with others. It provides a relaxed social eating environment, which goes a long way to combating loneliness, allowing friendships and memories to be made. Poor nutrition is a common factor of poverty.

Following a 3-of-your-5-a-day menu, our quality, nutritious meals ensure all food groups are covered, improving the physical and mental health of our community. The Community Café is a space run by the Centre Volunteer team. It is a space which prides itself on being inclusive, welcoming and diverse. The space is managed as a proper café, where people are welcomed in and given a table. From there, the volunteer team provides table service and welcomes new faces to the Centre. The Centre Volunteer team introduces people to members of the

## THE BOOTH CENTRE

staff team as enquiries are made, but their focus is to provide a customer focused Café experience.

### Inclusive Volunteering Programme & Coproduction

The Centre Volunteer programme at the Booth Centre is inclusive and diverse. We celebrate our inclusivity and offer a role to anyone who wishes to get involved. The bespoke roles offered in the programme promotes a strengths-based environment, supported by a coaching approach. The programme specialises in coproduction; the volunteers help us to design and run the service daily. Volunteers deliver our Breakfast Café and Lunch Service and are key in the production of our meals in our training kitchen. Feedback and ideas are regularly collated for us to constantly evaluate the service we offer, ensuring it is what the community wants. We regularly provide a space for a variety of organisations to hold meetings. People who come to the Centre are involved in these meetings and contribute directly towards strategic change. We also hold sessions with people who come to the Centre to either discuss and evaluate the service we offer or to share ideas and plan projects. The staff team and people at the Centre are key partners in a range of action groups, including those of the Manchester Homelessness Partnership, regularly contributing within meetings, with the Booth Centre regarded as a place of best practice for coproduction and service delivery.

### Activities

Our Activities Programme is at the heart of the Booth Centre, it helps break down barriers, build new skills and confidence to recognise talents and interests, leading to improved wellbeing. The entire programme provides opportunities for people to create positive relationships and build a support network which can help them to make positive choices in their lives and reach out for help to tackle issues and prevent the revolving door of homelessness.

We understand that everyone's personal circumstances, interests and goals are different, so we provide a range of opportunities to reach all our visitors. Arts activities at the Booth Centre helps people to discover and develop their creativity. From Mosaic to Acting for Fun, the arts activities celebrate creativity and provides a space for people to find calm, have an opportunity to express themselves and be part of a positive, diverse and inclusive group.

People's creativity is showcased to the public through exhibitions and performances, enabling us as a community to challenge misconceptions of homelessness and disadvantage. We value the positive impact which the arts can have on a person. People from the Booth Centre

## THE BOOTH CENTRE

community have exhibited in art galleries across Manchester, performed at the Royal Opera House and the Royal Exchange.

Wellbeing activities provide opportunities to build positive relationships, work as part of a team and introduce healthy routines. The programme includes sports-based sessions such as a Walking Group and Fitness Sessions, such as Yoga, as well as Philosophy, Cultural Visits and Gardening. Our large, beautiful garden provides a calm oasis in the heart of the city for many people who would otherwise have no access to a green space. The RHS Britain in Bloom judges awarded us the Gold Outstanding Award again this year - a tribute to the work of our volunteers.

## Partnerships

Collaboration with our many partners is essential to meet our charitable objectives. This is a core driver as we plan, design, and deliver services, with coproduction providing the foundations. We work closely with partners across the voluntary and statutory sector, businesses, and faith-based groups to ensure we remain strategically relevant to achieve better outcomes and system change for people living in poverty. These partnerships are well-established locally, regionally, and nationally.

### Key partners include:

The Edward Holt Trust  
Manchester City Council  
Greater Manchester Combined Authority  
Greater Manchester Mayor's Office  
Salford Mayor's Office  
Greater Manchester Mayor's Charity  
DWP  
Big Change  
Boaz  
Coffee 4 Craig  
Fighting Gym  
Greater Manchester Immigration Aid Unit  
Homeless Link  
Growth Company  
Khizra Mosque  
MASH  
Manchester Homelessness Partnership

## THE BOOTH CENTRE

The Men's Room  
Migrant Help  
Shelter  
Greater Together Manchester  
Urban Village Medical Practice  
NHS  
Living Well  
CGL  
MACC  
Homeless Link  
Multiple Corporate Partnerships  
Grant Funders  
Liverpool Mayor's Office  
(this list is not exhaustive and continues to grow and change)

### Financial review

The Trustees prepare and plan financial forecasts for the following two years to ensure adequate funding is available to achieve the aims of the organisation. Our total income for the year end 31st March 2025 was £1,287,439 (2024: £945,396).

Total expenditure amounted to £1,097,557 (2024: £1,044,663).

Our total unrestricted reserves on 31st March 2025 stand at £267,163 which equates to 2.9 months of total running costs in 2024-25.

### Investment Powers and Policy

Our Reserves policy sets out the parameters for any investment powers. These have never been initiated and its unlikely they will. We Review our Reserves Policy and re adopt it at each Annual General Meeting. We invest considerable time working with trustees to ensure the policy is central to our financial viability assessments.

### Reserves policy and going concern

The balance held in unrestricted reserves on 31st March 2025 was £267,163 of which £266,959 are free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees consider that the unrestricted funds adequately meet the policy of maintaining sufficient reserves to arrange an orderly run down of the service if a decision is made to close the charity.

## THE BOOTH CENTRE

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure.

The policy of the Trustees is that sufficient of the charity's reserves shall be retained so that, in the event of a decision to close the Centre, funds are available to meet redundancy costs and to arrange an orderly run down of the service over a period of a minimum of 2 months.

### Risk management

The Trustees have a risk management strategy which is reviewed quarterly by the Finance Committee with any concerns going to the Strategy, Scrutiny and Risk Committee and includes a review of the principal risks and uncertainties that the charity may face.

The establishment of policies, systems and procedures to mitigate financial risk identified and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise. We manage risk through formal mechanisms, primarily monthly management accounts, scrutiny from the CEO and Deputy CEO, liaison with the Finance Committee Chair, and use of the Risk Matrix.

#### Other Control Measures

Bottom-up budget management and budget development processes.

6-month budget review.

Annual budget stress testing workshop with the Executive and Boar of Trustees.

Internal audit framework of key areas.

Safeguarding reassurance report annually to Trustees

A suite of policies, procedures and protocols with a review framework to ensure compliance.

### Plans for Future Periods

We recognise that the financial environment continues to be challenging for all, including our statutory partners. We have a refreshed strategy that clearly identifies actions and activities. We have developed a proportionate review and monitoring framework that includes all key stakeholders with centre visitors, trustees and employees sitting central in the process.

Through controls on expenditure and focus on income we will continue to deliver on our Reserves Policy commitment of investing back into reserves over the next 2 years by generating operating surpluses.

## THE BOOTH CENTRE

We will continue to engage and work in close partnership with Manchester City Council (MCC) and Greater Manchester Combined Authority (GMCA) whilst focusing on developing other relationships.

### Development in 2 Areas:

#### Early Help

In several ways, we are supporting the development Of Manchester's and Greater Manchester approach to Early Help & Extra Support services and offer. This aligns with our own strategy as we aim to embed work aimed at preventing homelessness and intervening early to prevent crises. Here we aim to reduce additional trauma for people and reduce demand on the system by reducing access at more costly periods.

We're continuing to develop our person-centred approach using coaching techniques so people we work with are more able to navigate systems on their own if appropriate moving forward. Current key areas of work in this area include delivering on our The City Councils Work & Skills trailblazer programme (25/26) and Extra Help & Advice contract (25/27).

#### Immigration Support

We continue to develop our skills and approach in this area. People going through all aspects of the complex immigration environment visit the centre for support. Through our Greater Manchester Combined Authority (GMCA) funded Restricted Eligibility Programme we are able to provide specialist support. This has resulted in quite significant outcomes and reduced destitution.

We aim to continue developing our expertise and partnerships in this area.

### Structure, Governance and Management

The Booth Centre was established as a charitable trust, constituted by a trust deed, on 18<sup>th</sup> April 1997 and on 1<sup>st</sup> June 1997 the trust took over the running of The Booth Centre. The Booth Centre Trust is registered with the Charity Commission, registration number 1062674. The trust is managed by a Board of Trustees, who act as the administrative body. The Trustees form the Management Committee of the charity and are responsible for setting and reviewing the policies, finances and strategic direction of the charity.

## THE BOOTH CENTRE

The Trustees delegate the day-to-day management of the Centre to the CEO, Paul Newcombe, who is supported by the Deputy CEO, Kate McSweeney. The employee management team hold delegated duties from the CEO, and consist of Head of Service, Centre Manager, Service Manager.

### Appointment of Trustees

The Booth Centre Trustees may convene and appoint a new Trustee to hold office for a period of five years. Trustees are appointed through occupation, employment or specialist knowledge and qualifications. Their role is to help achieve the charitable objects of the Booth Centre. Proper procedures and policies are in place to support this process.

### Reference and administrative information

#### Charity Name

Booth Centre Charity Number: 1062674

#### Trustees

Robin Lawler - Chair	(appointed April 2024)
Josh McGarey - Treasurer	
Justin Mottershead	(appointed April 2024)
David Briggs	
Sarah Nurton	
Megan Hadfield	
Ann Kendall	
Patricia Gestoso	
Alison Last	(resigned September 2025)
Sajda Akbar	(resigned August 2025)

#### Chief Executive Officer

Paul Newcombe

#### Principal Office

Booth Centre  
Edward Holt House  
Pimblett Street  
Manchester  
M3 1FU

**THE BOOTH CENTRE**

## Accountants

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

## Auditors

McKellens  
Riverview  
The Embankment Business Park  
Stockport  
SK4 3GN

## Bankers

Co-operative Bank plc  
Olympic House  
6 Olympic Court  
Salford  
M5 2QP

Cambridge and Counties Bank  
Charnwood Court  
5B New Walk  
Leicester  
LE1 6TE

Santander UK  
1 Triton Square Regent's Place  
London  
NW1 3AN

Shawbrook Bank  
Lutea House  
Warley Hill Business Park  
The Drive  
Great Warley  
Brentwood  
CM13 3BE

## THE BOOTH CENTRE

### Trustee Responsibilities in Relation to Financial Statements

The Trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011 (Accounts and Reports) Regulations 2008, 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 Charity and of the incoming resources and application of resources, of the Charity 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust deed. 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.

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

Approved by Trustees at the AGM of the Board of Trustees on 26<sup>th</sup> January 2026 and signed on their behalf by Robin Lawler, Chair of the Board.

*Robin Lawler*

Chair

## The Booth Centre

### Independent auditor's report to the trustees of The Booth Centre

#### Opinion

We have audited the financial statements of The Booth Centre (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activity, Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources 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 Charities Act 2011; and The Charities (Accounts & Reports) Regulations 2008 (which have been amended by a number of Orders since initial release)

#### 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and 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.

## The Booth Centre

### Independent auditor's report to the trustees of The Booth Centre

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion::

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 5], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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 charity through discussions with trustees 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 charity, including 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 reviewing trustee meeting minutes;

## The Booth Centre

### Independent auditor's report to the trustees of The Booth Centre

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 charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management and those charged with governance as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- tested the authorisation of expenditure as part of our substantive testing thereon;
- 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 including the Care Quality Commission (CQC), and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements 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.

## The Booth Centre

### Independent Auditor's Report to the Trustees of The Booth Centre

#### Use of our report

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



.....  
McKellens Ltd, Statutory Auditor  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

27 January 2026

McKellens Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 MARCH 2025**  
*(incorporating Income and Expenditure Account)*

	Further Details	Unrestricted Funds		Total Funds	Total Funds
		£	Restricted Funds £	Year Ended 31 March 2025 £	Year Ended 31 March 2024 £
<b>Income from:</b>					
Donations and legacies	(3)	291,760	-	291,760	284,212
Charitable Activities	(4)	124,261	813,905	938,166	620,945
Other Trading Activities	(5)	47,910	-	47,910	38,216
Investment Income		9,602	-	9,602	1,958
Other Income		1	-	1	65
<b>Total</b>		<b>473,534</b>	<b>813,905</b>	<b>1,287,439</b>	<b>945,396</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	97,461	2,407	99,868	119,067
Charitable Activities	(6)	308,208	689,478	997,686	925,343
Other	(6)	3	-	3	253
<b>Total</b>		<b>405,672</b>	<b>691,885</b>	<b>1,097,557</b>	<b>1,044,663</b>
<b>Net income/(expenditure)</b>		<b>67,862</b>	<b>122,020</b>	<b>189,882</b>	<b>(99,267)</b>
Transfers between funds	(14)	(4)	4	-	-
<b>Net movement in funds</b>		<b>67,858</b>	<b>122,024</b>	<b>189,882</b>	<b>(99,267)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(14)	199,305	73,562	272,867	372,134
<b>Total funds carried forward</b>	(14)	<b>267,163</b>	<b>195,586</b>	<b>462,749</b>	<b>272,867</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 19 to 31 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
<b>Fixed assets:</b>			
Tangible assets	(11)	6,125	15,058
Total fixed assets		<u>6,125</u>	<u>15,058</u>
<b>Current assets:</b>			
Debtors	(12)	51,439	49,223
Cash at Bank & in Hand		471,536	338,292
Total current assets		<u>522,975</u>	<u>387,515</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(13)	66,351	129,706
Net current assets or liabilities		<u>456,624</u>	<u>257,809</u>
Total assets less current liabilities		462,749	272,867
<b>Total net assets or liabilities</b>		<u><u>462,749</u></u>	<u><u>272,867</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(14)	195,586	73,562
Unrestricted income funds	(14)	267,163	199,305
<b>Total charity funds</b>		<u><u>462,749</u></u>	<u><u>272,867</u></u>

Approved by the trustees on 26<sup>th</sup> January 2026

*Robin Lawler*

Robin Lawler      Chair of Trustees

J. McGarey  
Joshua McGarey      Treasurer

The notes on pages 19 to 31 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2025

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds	189,882	(99,267)
Add back depreciation	17,814	7,433
Deduct investment income	(9,602)	(1,958)
Decrease/(increase) in debtors	(2,216)	13,183
Increase/(decrease) in creditors	(63,355)	(95,360)
<b>Net cash used in operating activities</b>	<u>132,523</u>	<u>(175,969)</u>
<b>Cash flows from investment activities:</b>		
Interest	9,602	1,958
Purchase of fixed assets	(8,881)	(2,516)
<b>Net cash provided by investing activities</b>	<u>721</u>	<u>(558)</u>
Increase/(decrease) in cash and cash equivalents during the year	133,244	(176,527)
Cash and cash equivalents brought forward	338,292	514,819
<b>Cash and cash equivalents carried forward</b>	<u><u>471,536</u></u>	<u><u>338,292</u></u>

**Notes to the accounts for the year ended 31st March 2025****1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 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 32 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 14.

**(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.

Legacy gifts are recognised on a case by case basis following the grant of probate when the executor of the estate has communicated in writing the amount of the legacy, that there are sufficient assets in the estate to pay the legacy and that any conditions attached to the legacy are within the control of the charity or have been met.

**(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 website and fundraising expenses.

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

**(h) Charitable Activities**

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

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

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

Computers and Office Equipment 33.33% 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 operates a defined contribution pension scheme in respect of employees. The scheme and its assets are held by independent managers. The employer contribution in the year was £51,831 (2024: £55,153). The outstanding contributions at the year end amounted to £6,642 (2024: £5,590).

**(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.

**(n) Gifts in kind**

Where the Charity received goods or services at less than their fair value then the difference is accounted for as a Gift in Kind where the fair value can be measured reliably.

**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 (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31	Year Ended
	March 2025	March 2025	March 2025	31 March
	£	£	£	2024
				£
Donations	214,327	-	214,327	257,389
Gifts in Kind	49,080	-	49,080	-
Gift Aid	28,353	-	28,353	26,823
	<u>291,760</u>	<u>-</u>	<u>291,760</u>	<u>284,212</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31
	March 2024	March 2024	March 2024
	£	£	£
Donations	257,389	-	257,389
Gift Aid	26,823	-	26,823
	<u>284,212</u>	<u>-</u>	<u>284,212</u>

The gift in kind relates to the rental of the Charity's premises and is shown at estimated market value as the Charity only pays a peppercorn rent.

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

## 4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31	Year Ended
	March 2025	March 2025	March 2025	31 March
	£	£	£	2024
				£
Restricted grants:				
Clothworkers	-	25,000	25,000	-
Manchester City Council (Various Funds)	-	-	-	68,980
Manchester City Council - HPG	-	121,453	121,453	121,453
Manchester City Council - EU	-	45,880	45,880	-
Manchester City Council - Job Club	-	9,730	9,730	-
Manchester City Council - Food	-	1,500	1,500	-
Skipton Building Society	-	2,000	2,000	-
Barnabus	-	5,000	5,000	-
Charities Aid Foundation	-	34,332	34,332	-
Greater Manchester Combined Authority - RESS	-	172,578	172,578	55,824
Manchester Active	-	5,660	5,660	-
Sport England	-	15,000	15,000	-
Anonymous Grant	-	-	-	11,667
Edward Holt Charitable Trust	-	-	-	11,803
D'Oyly Carte Charitable Trust	-	-	-	3,000
The Booth Charities	-	20,000	20,000	20,000
The Booth Charities - Utilities	-	3,000	3,000	3,000
The Ford Foundation	-	-	-	3,000
Forever Manchester	-	-	-	2,500
The National Lottery - Cost of Living	-	-	-	75,000
The National Lottery - Reaching Communities	-	126,447	126,447	91,505
Greater Manchester High Sheriffs Trust	-	5,000	5,000	3,500
Macc - Women's Empowerment Group	-	200	200	-
Groundwork	-	-	-	375
Manchester Guardian Society	-	2,292	2,292	208
Manchester Health & Care	-	-	-	1,500
Landsec Futures	-	37,500	37,500	13,500
Royal Horticultural Society	-	750	750	-
Comic Relief	-	4,993	4,993	41,524
Social Bite Fund	-	10,000	10,000	5,000
Suez	-	500	500	-
Tim Rhodes Textiles	-	-	-	150
The Distributors Christmas Fund	-	-	-	1,650
Real Change Fund	-	6,240	6,240	3,057
Relief in Need	-	6,667	6,667	3,333
Shears Foundation	-	-	-	5,500
Transport for Greater Manchester	-	-	-	4,000
The Charity Service	-	3,000	3,000	3,000
Macc - Living Well	-	52,743	52,743	14,795
Our Manchester - Cost of Living	-	15,000	15,000	17,000
MDF	-	4,300	4,300	5,480
Peter Sowerby	-	12,140	12,140	-
Garfield Weston	-	45,000	45,000	-
The National Lottery - Better Together	-	20,000	20,000	-
Unrestricted grants:				
The Albert Hunt Trust	8,000	-	8,000	-
The Big Give Trust - Kind2Mind	10,200	-	10,200	-
The Big Give Trust Christmas - Various Funders	51,090	-	51,090	-
GM Think	17,945	-	17,945	-
Grand Lodge Masons	35,376	-	35,376	-
The Distributors Christmas Fund	1,650	-	1,650	-
The Big Give Trust	-	-	-	29,641
	124,261	813,905	938,166	620,945

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

## 4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31 March 2024	Year Ended 31 March 2024	Year Ended 31 March 2024
	£	£	£
Restricted grants:			
Manchester City Council (Various Funds)	-	68,980	68,980
Manchester City Council - HPG	-	121,453	121,453
Greater Manchester Combined Authority - RESS	-	55,824	55,824
Anonymous Grant	-	11,667	11,667
Edward Holt Charitable Trust	-	11,803	11,803
D'Oyly Carte Charitable Trust	-	3,000	3,000
The Booth Charities	-	20,000	20,000
The Booth Charities - Utilities	-	3,000	3,000
The Ford Foundation	-	3,000	3,000
Forever Manchester	-	2,500	2,500
National Lottery - Cost of Living	-	75,000	75,000
National Lottery - Reaching Communities	-	91,505	91,505
Greater Manchester High Sheriffs Trust	-	3,500	3,500
Groundwork	-	375	375
Manchester Guardian Society	-	208	208
Manchester Health & Care	-	1,500	1,500
Landsec Futures	-	13,500	13,500
Comic Relief	-	41,524	41,524
Social Bite Fund	-	5,000	5,000
Tim Rhodes Textiles	-	150	150
The Distributors Christmas Fund	-	1,650	1,650
Real Change Fund	-	3,057	3,057
Relief in Need	-	3,333	3,333
Shears Foundation	-	5,500	5,500
Transport for Greater Manchester	-	4,000	4,000
The Charity Service	-	3,000	3,000
Macc Living Well	-	14,795	14,795
Our Manchester	-	17,000	17,000
MDF	-	5,480	5,480
Unrestricted grants:			
The Big Give	29,641	-	29,641
	<u>29,641</u>	<u>591,304</u>	<u>620,945</u>

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

## 5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31	Year Ended
	March 2025	March 2025	March 2025	31 March
	£	£	£	2024
				£
Student Placement Fees	2,722	-	2,722	5,879
Room Hire	1,463	-	1,463	-
Community Fundraising & Sponsored Challenges	43,725	-	43,725	32,337
	<u>47,910</u>	<u>-</u>	<u>47,910</u>	<u>38,216</u>

## Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 31	Year Ended 31	Year Ended 31
	March 2024	March 2024	March 2024
	£	£	£
Student Placement Fees	5,879	-	5,879
Community Fundraising & Sponsored Challenges	32,337	-	32,337
	<u>38,216</u>	<u>-</u>	<u>38,216</u>

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

## 6. Expenditure

	Homeless Support Activities	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£	£
<b>Expenditure on raising funds:</b>			
Communications & Website	126	126	3,274
Fundraising Events	17,936	17,936	12,193
Fundraising Salary Costs	81,806	81,806	103,600
	<u>99,868</u>	<u>99,868</u>	<u>119,067</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	611,811	611,811	647,612
Sessional Workers	1,143	1,143	675
Activities	7,914	7,914	8,754
Welfare	-	-	51
Consumables	-	-	162
Community Café Costs	332	332	2,175
Food	19,450	19,450	18,674
Help into Employment	2,901	2,901	3,406
Reconnections	3,659	3,659	2,771
Training	3,241	3,241	3,989
RESS Personalisation	2,893	2,893	-
Recruitment	-	-	479
Partnership Costs	81,166	81,166	24,747
Volunteer Expenses	14,841	14,841	15,487
Computer & Communications Support	-	-	22,427
Cleaning & Waste Disposal	14,334	14,334	17,627
Gardening	-	-	3,823
DBS Costs	868	868	893
Licences GM Think	17,946	17,946	-
Grants for Individuals	10,540	10,540	-
Client Costs	1,296	1,296	3,539
Discretionary Rent Support	1,943	1,943	6,670
Emergency Support	1,153	1,153	8,836
Moving In Costs	3,808	3,808	20,861
Accessibility & Communication	701	701	2,200
Affiliations	795	795	615
Subscriptions	4,263	4,263	10,187
Awards	60	60	1,600
ID Costs	1,524	1,524	-
Bad Debts	-	-	65
Building Compliance	2,997	2,997	270
Building Repairs	18,779	18,779	16,037
IT and Software	22,126	22,126	199
Heat, Light & Water	49,362	49,362	46,814
Rent	49,080	49,080	-
Rates	4,268	4,268	2,835
Room Hire	361	361	326
Staff Travel	313	313	1,296
Staff Wellbeing	2,966	2,966	1,225
Staff Expenses	71	71	-
Team Away	-	-	190
Bank Charges	406	406	10
Minor Equipment	190	190	3,742
Telephone	3,459	3,459	2,942
Insurance	6,418	6,418	5,659
Governance Costs	9,002	9,002	5,758
Printing, Stationery & Postage	1,492	1,492	2,282
Depreciation	17,814	17,814	7,433
	<u>997,686</u>	<u>997,686</u>	<u>925,343</u>
<b>Other expenditure:</b>			
General Expenses	3	3	253
	<u>3</u>	<u>3</u>	<u>253</u>
	<u>1,097,557</u>	<u>1,097,557</u>	<u>1,044,663</u>

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

## 6. Expenditure

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Unrestricted funds	405,672	440,513
Restricted funds	691,885	604,150
	<u>1,097,557</u>	<u>1,044,663</u>

## 7. Analysis of expenditure on charitable activities

As per the description in 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 2025	Basis of apportionment
Accountancy Fees (Hilton Jones)	-	1,860	1,860	type of expense
Audit Fees (McKellens)	-	4,320	4,320	type of expense
Consultancy	2,720	-	2,720	type of expense
Accountancy Support	102	-	102	type of expense
	<u>2,822</u>	<u>6,180</u>	<u>9,002</u>	

Previous reporting period

	General Support	Governance	Total 2024	Basis of apportionment
Independent Examination (CAS)	-	2,280	2,280	type of expense
Audit Fees (WMG)	-	20	20	type of expense
Consultancy	818	-	818	type of expense
Other Professional Fees	35	-	35	type of expense
Strategic Work	2,605	-	2,605	type of expense
	<u>3,458</u>	<u>2,300</u>	<u>5,758</u>	

## 9. Analysis of staff costs

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Wages and Salaries	586,214	634,351
Redundancy	2,223	-
Social Security Costs	53,349	61,708
Pension Costs	51,831	55,153
	<u>693,617</u>	<u>751,212</u>
Support costs	-	-
Charitable activities	693,617	751,212
	<u>693,617</u>	<u>751,212</u>

The average number of employees during the year was 18, FTE 17 (previous year: 21, FTE 18).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer, the Deputy Chief Executive Officer, the Head of Fundraising and the Head of Service.

The total employment benefits, including employer pension contributions of the key management personnel were £180,077, (previous year: £208,336). One employee has benefits in excess of £60,000 (previous year: 1).

The bandings disclosed below are based on gross salary plus employer pension contributions.

	Year Ended 31 March 2025	Year Ended 31 March 2024
	Number	Number
£60,000 to £69,999	1	1

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

## 10. Independent Examiner and Auditor Fees

	Year Ended 31 March 2025	Year Ended 31 March 2024
	£	£
Audit Fees (McKellens/WMG)	4,320	20
Other Accountancy Services	102	-
Consultancy	2,720	818
Accountancy Fees (Hilton Jones)	1,860	-
Independent Examination Fees (CAS)	-	2,280
	<u>9,002</u>	<u>3,118</u>

## 11. Tangible Fixed Assets

	Computers	Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	60,616	46,064	106,680
Additions	-	8,881	8,881
At 31 March 2025	<u>60,616</u>	<u>54,945</u>	<u>115,561</u>
<b>Depreciation</b>			
At 1 April 2024	51,053	40,569	91,622
Charge for Year	9,359	8,455	17,814
At 31 March 2025	<u>60,412</u>	<u>49,024</u>	<u>109,436</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>204</u>	<u>5,921</u>	<u>6,125</u>
At 31 March 2024	<u>9,563</u>	<u>5,495</u>	<u>15,058</u>

## 12. Analysis of debtors

	2025	2024
	£	£
Debtors	26,935	23,064
Gift Aid	898	1,841
Prepayments	23,606	24,318
	<u>51,439</u>	<u>49,223</u>

Debtors and prepayments related to restricted funds £5,179 (2024: £26,923) and unrestricted funds £46,260 (2024: £22,300).

## 13. Creditors and deferred income (falling due within one year)

	2025	2024
	£	£
Creditors	39,842	46,747
Short-term compensated absences (holiday pay)	-	3,660
Other creditors and accruals	12,064	9,072
Taxation and social security	14,378	14,175
Deferred income	67	56,052
	<u>66,351</u>	<u>129,706</u>

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

## 14. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Fund	199,305	473,534	(405,672)	(4)	267,163
	<u>199,305</u>	<u>473,534</u>	<u>(405,672)</u>	<u>(4)</u>	<u>267,163</u>

## Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
General Fund	288,018	354,092	(440,513)	(2,292)	199,305
	<u>288,018</u>	<u>354,092</u>	<u>(440,513)</u>	<u>(2,292)</u>	<u>199,305</u>

## Name of unrestricted fund:

General Fund

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

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

## 14. Analysis of charitable funds

## Analysis of movements in restricted funds

	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Comic Relief	4,302	4,993	(9,295)	-	-
Social Bite Fund	500	10,000	(10,500)	-	-
Suez	-	500	(500)	-	-
Real Change Fund	-	6,240	(6,240)	-	-
Relief in Need	1,898	6,667	(4,815)	-	3,750
The Charity Service	-	3,000	(3,001)	1	-
Macc - Living Well	-	52,743	(52,743)	-	-
MDF	-	4,300	(4,300)	-	-
Peter Sowerby	-	12,140	(12,141)	1	-
Garfield Weston	-	45,000	(7,500)	-	37,500
The National Lottery - Better Together	-	20,000	(8,333)	-	11,667
Our Manchester - Cost of Living	4,903	15,000	(19,904)	1	-
Clothworkers	-	25,000	(14,230)	-	10,770
Manchester City Council (Various Funds)	417	-	(417)	-	-
Manchester City Council - HPG	-	121,453	(121,453)	-	-
Manchester City Council - EU	-	45,880	(45,880)	-	-
Manchester City Council - Job Club	-	9,730	(9,730)	-	-
Manchester City Council - Food	-	1,500	(1,500)	-	-
Skipton Building Society	-	2,000	(2,000)	-	-
Barnabus	-	5,000	(5,001)	1	-
Charities Aid Foundation	-	34,332	(23,500)	-	10,832
Greater Manchester Combined Authority - RESS	-	172,578	(172,578)	-	-
Manchester Active	-	5,660	(5,000)	-	660
Sport England	-	15,000	(2,500)	-	12,500
The Booth Charities	-	20,000	(20,000)	-	-
The Booth Charities - Utilities	-	3,000	(3,000)	-	-
The National Lottery - Reaching Communities	46,369	126,447	(94,249)	-	78,567
Greater Manchester High Sheriffs Trust	-	5,000	(833)	-	4,167
Macc - Women's Empowerment Group	-	200	(200)	-	-
Manchester Guardian Society	2,500	2,292	(4,792)	-	-
Landsec Futures	12,673	37,500	(25,000)	-	25,173
Royal Horticultural Society	-	750	(750)	-	-
	<b>73,562</b>	<b>813,905</b>	<b>(691,885)</b>	<b>4</b>	<b>195,586</b>

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

## 14. Analysis of charitable funds

## Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Comic Relief	4,303	41,524	(41,525)	-	4,302
Social Bite Fund	-	5,000	(4,500)	-	500
Tim Rhodes Textiles	-	150	(150)	-	-
The Distributors Christmas Fund	-	1,650	(1,650)	-	-
Real Change Fund	-	3,057	(3,057)	-	-
Relief in Need	-	3,333	(1,435)	-	1,898
Shears Foundation	-	5,500	(5,500)	-	-
Transport for Greater Manchester	-	4,000	(4,000)	-	-
The Charity Service	-	3,000	(3,000)	-	-
Macc Living Well	-	14,795	(14,795)	-	-
MCC MHP	30,000	-	(30,000)	-	-
Our Manchester	-	17,000	(12,097)	-	4,903
MDF	-	5,480	(5,480)	-	-
Crisis UK	16,833	-	(16,833)	-	-
Other Grants	2,379	-	(2,379)	-	-
Manchester City Council (Various Funds)	-	68,980	(68,563)	-	417
Manchester City Council - HPG	-	121,453	(121,453)	-	-
Greater Manchester Combined Authority - RESS	-	55,824	(55,824)	-	-
Anonymous Grant	-	11,667	(11,667)	-	-
Edward Holt Charitable Trust	-	11,803	(11,803)	-	-
D'Oyly Carte Charitable Trust	-	3,000	(3,000)	-	-
Duchy of Lancaster	2,570	-	(2,570)	-	-
The Booth Charities	-	20,000	(20,000)	-	-
The Booth Charities - Utilities	-	3,000	(3,000)	-	-
The Ford Foundation	-	3,000	(3,000)	-	-
Forever Manchester	-	2,500	(2,500)	-	-
National Lottery - Awards for All	2,711	-	(2,711)	-	-
National Lottery - Cost of Living	-	75,000	(75,000)	-	-
National Lottery - Reaching Communities	15,175	91,505	(60,311)	-	46,369
Greater Manchester High Sheriffs Trust	-	3,500	(3,500)	-	-
Groundwork	-	375	(375)	-	-
Places for People Foundation	480	-	(480)	-	-
Manchester Guardian Society	-	208	-	2,292	2,500
Manchester Health & Care	-	1,500	(1,500)	-	-
Landsec Futures	-	13,500	(827)	-	12,673
Sport England	6,690	-	(6,690)	-	-
Sport England - repaid in 23/24	(6,690)	-	6,690	-	-
Young Manchester VCSE	9,665	-	(9,665)	-	-
	84,116	591,304	(604,150)	2,292	73,562

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

## 14. Analysis of charitable funds

## Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Comic Relief	for salaries for the Resettlement and Inclusion workers
Social Bite Fund	for utilities
Suez	for core costs and Administration Manager salary
Real Change Fund	for rent for new tenancy agreements
Relief in Need	for volunteers and salaries
The Charity Service	for moving in items and travel
Macc - Living Well	for salaries and team mobiles
MDF	for grants paid through Migrant Destitution Fund
Peter Sowerby	for art sessional workers, productions and materials, and salaries
Garfield Weston	for salaries and core costs
The National Lottery - Better Together	for volunteers travel and Volunteer Co-ordinator salary
Our Manchester - Cost of Living	contribution towards employment FI salary, centre volunteers expenses and utilities
Clothworkers	for kitchen and building expenditure
Manchester City Council (Various Funds)	for salaries, EU reconnections, ID EU, employment FI salary, help into employment and training, food for the community café, small kitchen equipment, centre and community volunteer's expenses
Manchester City Council - HPG	for salaries, computer and communications support, utilities and overheads
Manchester City Council - EU	for salaries, EU reconnections and ID EU
Manchester City Council - Job Club	for contribution towards employment FI salary, help into employment and training
Manchester City Council - Food	for food for the community café
Skipton Building Society	for utilities
Barnabus	for the garden, activities and Activities Co-ordinator salary
Charities Aid Foundation	for salaries, activity projects, food and building costs
Greater Manchester Combined Authority - RESS	for salaries, RESS personalisation, EU translation and overheads
Manchester Active	for food, cleaning and printing
Sport England	for sport activities, Activities Co-ordinator salary and Booth Centre charity match
The Booth Charities	for food, utilities, centre volunteers and cleaning costs
The Booth Charities - Utilities	for gas and electricity
The National Lottery - Reaching Communities	for salaries, utilities, building repair/maintenance and overheads
Greater Manchester High Sheriffs Trust	for salaries and awards
Macc - Women's Empowerment Group	for women's group and toiletries
Manchester Guardian Society	for food for the community café
Landsec Futures	contribution towards employment FI salary and running costs
Royal Horticultural Society	for the garden

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

## 15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	204	-	5,921	6,125
Cash at bank and in hand	168,622	-	302,914	471,536
Other net current assets/(liabilities)	98,337	-	(113,249)	(14,912)
<b>Total</b>	<b>267,163</b>	<b>-</b>	<b>195,586</b>	<b>462,749</b>

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	15,058	-	-	15,058
Cash at bank and in hand	177,126	-	161,166	338,292
Other net current assets/(liabilities)	7,121	-	(87,604)	(80,483)
<b>Total</b>	<b>199,305</b>	<b>-</b>	<b>73,562</b>	<b>272,867</b>

## 16. 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.

## 17. Operating Leases

	2025	2024
	£	£
Not later than one year	3,484	3,484
Later than one year and not later than five years	2,033	5,517
	<b>5,517</b>	<b>9,001</b>

## 18. Taxation

As a charity, The Booth Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.

**THE BOOTH CENTRE**

England & Wales - Charity number 1062674

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# Accounts

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**THE BOOTH CENTRE**

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

Registered Charity No. 1062674

# THE BOOTH CENTRE

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## THE BOOTH CENTRE

Report of the trustees for the year ended 31<sup>st</sup> March 2024

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

### *Comment from the Chair of the Board of Trustees*

As we come to the end of the financial year, we reflect on a vast body of work, challenges and successes for the people of our community and for the Booth Centre.

With the milestone of our 30<sup>th</sup> anniversary around the corner in 2025, we continue to grow, to thrive and to demonstrate our strategic relevance. It is a sorry reflection on the problems life throws at us that demand for our service continues to grow, with increased footfall of more than 53% year on year.

The Local Authority has had to introduce further cutbacks in spending, as imposed by Central Government, set against a national backdrop of strikes, a continued cost-of-living crisis and fluctuating inflation. Amidst all these challenges, the people of the Booth Centre continue to achieve and to make a real difference to our wider community.

Coproduction remains one of our founding principles, driving our approach to partnership working. A significant piece of coproduced work carried out this past year is the renewing of our Strategic Aims. This strategy was developed by all the people accessing the service, volunteers, team members and trustees, working together, resulting in a genuinely coproduced document, which is both ambitious and inclusive.

We enter new territory here, with lobbying & campaigning as an agreed strategic aim for the Booth Centre. This has historically been an area we have worked in collaboratively; however, we now have a clear mandate to amplify the voice of the Booth Centre community, seeking policy and systems change.

After 8 years as both a serving member of the Board and as Chair of the Board of Trustees, it is time for me to leave the Board and pass the mantle to my successor, Robin Lawler, wishing him every success. I am sad to leave the Centre but I'm very proud to have led the Board of Trustees, working closely with Paul Newcombe (CEO) and Kate McSweeney (Deputy CEO) and an organisation that works tirelessly in pursuit of equality, inclusion and for the betterment of anyone marginalised by poverty.

**THE BOOTH CENTRE**

I feel passionately about human rights, and this passion is reflected in the work of the Booth Centre and in the spirit of the Booth Centre community. I remain committed to the Booth Centre and will continue to offer my support in any way I can going forward, as we face another year of challenges ahead.

Sincerely

*Elena Fowler*

Chair of the Board of Trustees, March 2024

## THE BOOTH CENTRE

### **Objectives and activities.**

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and then benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Management Committee consider how planned activities will contribute to the aims and objectives they have set.

### **The main activities are:**

The Booth Centre is a community centre run with and for people affected by homelessness.

The Booth Centre provides a warm welcome, an opportunity to belong, to gain a purpose and rebuild lives. Our programme includes activities such as volunteering, creative projects and sports as well as training and help to gain employment. We also support people to improve their health and wellbeing, to access emergency accommodation, and to secure and maintain a permanent home. The Booth Centre is run in partnership with the people who attend. Together we influence strategic change across the city.

### Our Vision

Our vision is for everyone to have a secure home and the opportunity to have a good quality of life.

### Our Mission

Our mission is to bring about positive change in the lives of people who are homeless, or at risk of homelessness, and help them plan for and realise a better future.

### Our Values

- Inclusive – we are welcoming and supportive. We provide the opportunity for people to socialise, share experiences and learn from one another. We have an open-door policy, and all our services are provided free of charge. We don't judge people, and we never give up on anyone.
- Respectful – we respect each other and celebrate diversity so that everyone can give their best. We recognise the importance of providing a friendly environment where people can feel safe.
- Empowering – we encourage people to take personal responsibility for making positive changes in their lives by providing opportunities, developing their talents, and helping to build their confidence and self-esteem.

## THE BOOTH CENTRE

- Partnership – we recognise the importance of working collaboratively with people who come to the Centre to design, deliver and evaluate our services. We work jointly with other organisations to achieve the best outcomes.
- Inspiring – we all inspire one another to discover our purpose and reach our full potential, celebrating our achievements and positive steps forward.

### **A review of our achievements and performance: How our activities delivered public benefit**

The Booth Centre is a Community Centre run in partnership with people affected by homelessness. We provide a warm welcome, an opportunity to belong, to gain purpose and to rebuild lives.

Applying a human-relational approach, in an inclusive, safe setting, we deliver a broad offer of training, skills building, volunteering, into-work one-to-one support, a well-being programme, as well as health, housing & financial support.

We work hard to build a community, where everyone can contribute, feel valued and know that they matter. Reaching out to the wider community, we take a leading role in systems change and campaigning to remove the barriers and challenges faced by those marginalised by poverty in our society, with a particular focus on the citizens of Greater Manchester.

We carry out coproduced reviews of our objectives and activities both quarterly and annually. These reviews look at what we have achieved in the previous 12 months; the success of each key activity and the benefits they have brought to the people we are set up to support.

To ensure we remain focused on the stated purposes of the organisation, we carry out several stages of review, ensuring the people accessing the service are central to the process, supported by input from the staff team. This feedback is then presented to the senior leadership team, followed by the Board of Trustees (Management Committee). We also invite external input from partners and stakeholders to help us build the fullest picture of the work we do and to inform us where we need to grow and adapt to the changing needs of the environment. This in turn is shared in our Annual Impact Report. We have followed the Charity Commission guidance on *public benefit* when reviewing our objectives and in planning our future activities. As part of their governance function, our Management Committee considers the effectiveness of our objectives and activities and the positive impact they have on the people we support.

### **Strategic Aims, Vision, Mission & Values**

#### ***Introduction:***

We have developed our new strategy over the past 2 years, collaboratively with people who come to the Centre, the team and our Trustees. This strategy aims to provide us with a road map for our work from April 2024 – April 2026. Our experience over the past three years tells us that the cause, effects and impact of homelessness, poverty and social exclusion evolve quickly, often driven by things out of our sphere of direct influence and control. To better respond to this, we are guided by two key principles:

## THE BOOTH CENTRE

- A dynamic approach which allows us to fully review progress at 2 years or to extend by a year (+1).
- Sufficient flex to respond to emerging opportunities and problems, with the requisite capacity to allow for delivery and development of the plan.

The strategy covers a 2-year period initially, with the option to comprehensively review at the end of that period or to extend it by a year, if the delivery plan and demand require it. Some elements of the delivery plan are yet unknown as emerging opportunities and problems will arise during the lifetime of the strategy; new financial years and budget setting for funders are obvious factors.

### **National Context:**

2023 saw homelessness at its highest. The number of homeless people in England hit record levels, with 104,510 people in England in temporary accommodation (Richardson, 2023). An estimated 3,898 people slept rough in England in 2023, over double the estimated figure from 2010 (Department for Levelling Up, Housing and Communities, 2023).

Recent research from Shelter (2023) provides a picture of increasing numbers of people at risk of experiencing homelessness, with 279,000 in temporary accommodation (TA) with 47% of those housed in TA having been there for over two years. Nationally there are over 20,000 in supported housing with often limited or reduced move on to more permanent accommodation opportunities.

The increasing demand for support is pushing many councils to breaking point, with a further 87,510 reported to have approached their local council for support: 42,690 of these were found to be already homeless while 35,760 were found to be at risk of becoming homeless within the next 8 weeks.

The new Labour government has promised to scrap no-fault evictions immediately and reform the private rented sector. Labour have said they will reinstate compulsory house building targets for local councils, as part of plans to build 1.5 million new homes within five years (ITV, 2024). These are positive commitments to make, and we hope they have impact on the lives of individuals experiencing homelessness.

### **Local Context:**

Outside of London, Luton is the local authority with the highest rates of homelessness with 1 in 64 people homeless, followed by Birmingham and **Manchester, where 1 in 71 are homeless** and Hastings where 1 in 79 are homeless (Shelter, 2023). In February 2024, Salford Council said it had 291 people waiting to access A Bed Every Night emergency accommodation. The scheme expanded its provision to almost 800, but the demand is still higher than what is available.

The leader of Manchester City Council reported to the BBC that they wrote to the government requesting an urgent meeting to deal with "the growing crisis" during that time (BBC, 2024).

Both nationally and locally we have seen an increase in homeless presentations; those considered to be statutory homeless and those having to sleep outside on a sofa or a floor.

## THE BOOTH CENTRE

In Greater Manchester, approximately 5000 people in TA which is an increase of 13.9% on the previous year, this has risen each quarter over the last 12 months for all boroughs of the city region. The number of households at risk of imminent homelessness or already homeless, across Greater Manchester, sits at 6,046.

### Strategic Aims 2024 – 2026 +1:


## Our Offer

### Aims

- Tackle poverty and homelessness with activity and funding, whilst maintaining the ability to be flexible and responsive.
- Deliver a trauma-informed, person-centred offer through coproduction, codelivery of our key activities and through the provision and continued development of the Centre as a safe, inclusive and thriving community base.
- Support and advocate for people who have unresolved immigration issues or have been through the immigration system.

### Measures of Success

- A refined operational offer which is dynamic, agile and relevant.
- The voice of people visiting the Centre seen through the codesign and codelivery of identified areas of our work.
- Data collection to enable accurate insight to inform our service design.
- A new relationship with Greater Manchester Local Authority departments working on initiatives outside of the homelessness directorate, with a focus on tackling poverty and promoting community integration.
- Recognition of our experience and knowledge in supporting people experiencing the immigration system through commissioned projects.




## Our Team

### Aims

- Our staff team, volunteers and students are our greatest asset. Ensure they feel recognised, supported and motivated, with the tools they need to fulfil their roles.
- Provide a trauma-informed environment for our staff, student and volunteer team.
- Focus on internal communication, improving the connection between all areas of the team.
- Ensure we have the right skills, experience and knowledge within our Trustee team.

### Measures of Success

- A team of staff and volunteers who feel informed, valued and effective, reflected in our retention and recruitment targets.
- A positive environment for employees, trustees, volunteers and students identified through mechanisms such as satisfaction surveys.
- An effective communication plan which enables positive interaction between teams in the Centre.
- Robust and effective governance.



## THE BOOTH CENTRE

### Our Finances

#### Aims

- Develop and deliver an innovative, sustainable income generation strategy with a strong focus on diversifying income streams, particularly that of un-restricted funding.
- Detail how we can diversify our income, becoming less reliant on particular funders and implement this as outlined in the Income Strategy.
- Meet our obligations around financial and Charitable compliance (CIO).
- Continue to strengthen our financial position.
- Explore new business opportunities such as contracting.

#### Measures of Success

- A wide variety of income streams, including more unrestricted, multi-year grants.
- Compliant in financial procedures and fulfilling our commitments as a CIO.
- Work within agreed budgets for income and expenditure.
- Our financial position is strong, success is to maintain this by recognising and monitoring financial risk through policies and procedures, e.g. Reserves Policy and Risk Register.



### Our Direction

#### Aims

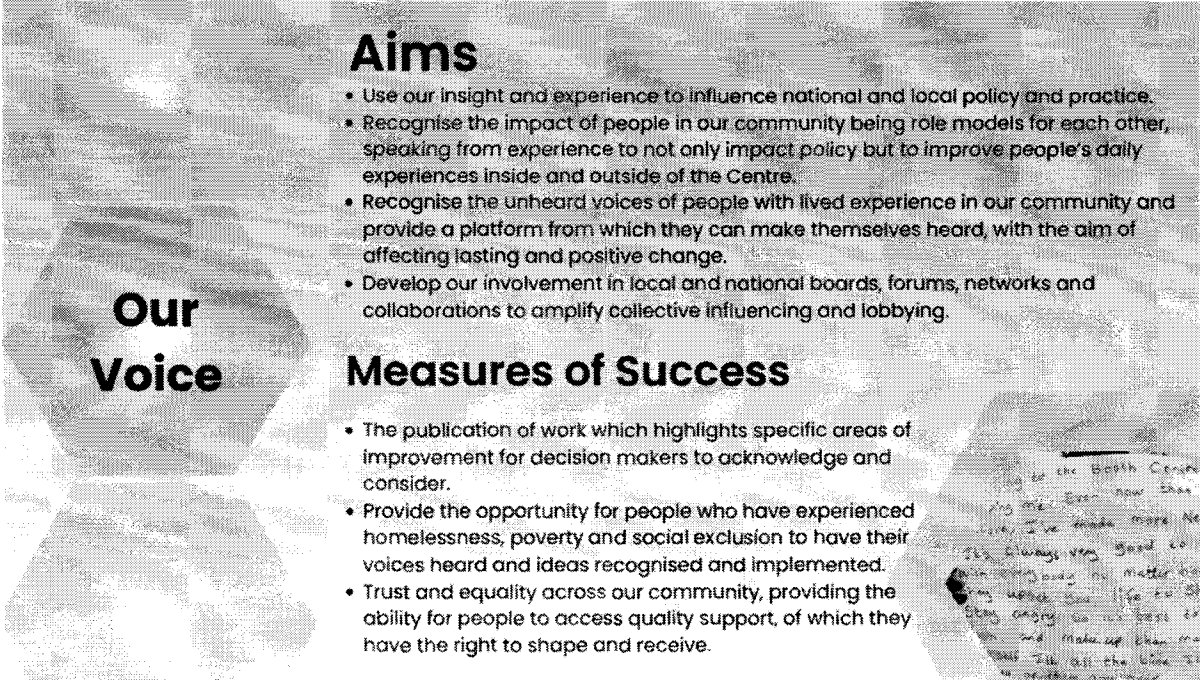
- Include people in the community who would benefit from support to sustain their homes, employment, continued learning and access to services.
- Diversify the voices we amplify by recognising people's experiences in the wider community through the lens of intersectionality.
- Broaden the view that statutory and non-statutory services have of us, recognising the diversity of our community and their experiences.
- Strengthen the ways in which we use our data insight, and how we disseminate this learning to wider audiences.

#### Measures of Success

- Being recognised as a welcoming, positive and diverse space for the whole community.
- Build on our foundation of coproduced practice which enables us to demonstrate why and where strategic change is needed.
- To be known for our expertise in supporting people experiencing all kinds of homelessness, and our provision of opportunities for growth for people in situations which do not fall into statutory definitions of homelessness or prevention.



## THE BOOTH CENTRE



**Our Voice**

### Aims

- Use our insight and experience to influence national and local policy and practice.
- Recognise the impact of people in our community being role models for each other, speaking from experience to not only impact policy but to improve people's daily experiences inside and outside of the Centre.
- Recognise the unheard voices of people with lived experience in our community and provide a platform from which they can make themselves heard, with the aim of affecting lasting and positive change.
- Develop our involvement in local and national boards, forums, networks and collaborations to amplify collective influencing and lobbying.

### Measures of Success

- The publication of work which highlights specific areas of improvement for decision makers to acknowledge and consider.
- Provide the opportunity for people who have experienced homelessness, poverty and social exclusion to have their voices heard and ideas recognised and implemented.
- Trust and equality across our community, providing the ability for people to access quality support, of which they have the right to shape and receive.

### Monitoring & Review:

- **Trustees:** Progress will be monitored through the Strategy, Scrutiny and Risk Committee and reported to the Board.
- **Advisory Committee:** Progress will be monitored through the Booth Centre Advisory Committee and reported to the Board.
- **Senior Leadership Team:** Initiatives that will help us to work towards our strategic aims will be identified through Senior Leadership at the Booth Centre, where action plans will be developed, implemented and monitored on a regular basis.
- **Operationally:** A Strategic Aims Delivery Plan has been developed which can be accessed and monitored by all the above groups, outlining a real time view of the work.

Our Strategic Aims will be our focus from 2024 to 2026, with the opportunity to extend another year before we review, throughout this period we aim for initiatives to be implemented in a measured way. This approach requires us to be flexible and dynamic but will also allow us to respond to an everchanging environment.

### Service Offer at the Booth Centre in 2023 - 2024

#### **Our Unique Offer:**

For 30 years, we have served our community in Manchester with respect, integrity and dedication, applying our knowledge and skills in areas including homelessness and housing, employment and financial inclusion, trauma-informed practice, mental and physical wellbeing, social connections, coproduction and supporting migrants. This work takes place in our community within the structure of our dynamic, ever-evolving service offer. Throughout our existence as an open-door service, we have provided a

## THE BOOTH CENTRE

place where people who are marginalised in society, can be seen and valued, can contribute and thrive.

We have been able to create a unique space in Manchester, offering an environment where people can access specialist support in a place where they feel safe, welcome and included. We are particularly proud of the unique offer we provide, where migrants can access both immigration and homelessness support at one drop-in location, alongside British Citizens. This has enabled us to build a respectful and diverse community space.

We pride ourselves on and are committed to coproduction in all we do and continue to spearhead this approach - making sure the voice of actual experience is heard - this is what makes us unique.

### ***Homelessness Prevention Focus:***

We have redoubled our efforts in delivering homelessness prevention work at the Booth Centre, through our newly formed '**Community Hub**', with the recruitment of an inhouse Prevention Coordinator, along with an Employment & Financial Inclusion Project Worker, a Restricted Eligibility Floating Support Worker, a Resettlement Worker and an Inclusion Coordinator. This means that we are collectively providing over 200 hours a week on prevention focused work. Our newly established external referral process means we can provide support to people who may not be accessing the Booth Centre, extending our scope and reach. Job Centres, Hospital Discharge Teams, other day services and support services, can refer directly in.

We will be continuing with the embedding of our comprehensive offer to all stakeholders across the city, with the aim of tackling homelessness in the city head on, complimenting statutory services and in partnership with other VCSE services, to create a more joined up, network approach to working. More recently we have started to actively engage other key Local Authorities, notable Salford to better understand and work with what can be a transient population across boundaries and ensure their teams can refer into and access our wider offer. This work has senior political and Executive support and is progressing well and at pace.

The monies we receive from the Manchester City Council Homelessness Prevention Grant are aligned with our other resources, funding streams, charitable income and reserves, so that we can deliver a robust and rounded prevention service to the citizens of Manchester and beyond. **We work under the commitment to refer and recognise that the statutory function of Homelessness Prevention lies with the local authority.**

### ***Community Hub:***

The support delivered is person-led, asset-based and has no fixed time limit. To reduce the impact of homelessness on the individual, services and the wider community, we believe a variety of opportunities to prevent homelessness should be widely accessible and offered in a dignified way. The aim is to establish and grow upstream pathways into the community to significantly reduce sofa surfing, street homelessness, failed

## THE BOOTH CENTRE

tenancies and repeat presentations. The dedicated, specialist team who deliver the Community Hub homelessness prevention support at the Booth Centre aims to support each person faced with any threat to their housing security. Areas of focus through the Community Hub are:

- **Prevention Coordination**

The Community Hub support offer is accessible via an online referral form which can be completed as a self-referral or by a supporting agency. The Prevention Coordinator's role includes the triage of the external referrals as well as the communication to partners across Manchester as to what the Community Hub aims to provide. The role is also responsible for the triage of internal referrals into the project through the Signposting Hub and other aspects of the Booth Centre's offer. Referrals to the project results in the offer of specific support from the appropriate part of the project to achieve the best outcome for the individual and aims to prevent their homelessness. The role also offers support to individuals who are presenting with an immediate need to prevent homelessness, which can be resolved with little delay.

- **Employment & Financial Inclusion**

Alongside our Employment and Skills activities, the Employment and Financial Inclusion role focuses on homelessness prevention interventions. A main area of the support offered through this aspect of the Community Hub is to work with individuals to maximise their income. This might be through gaining employment, building skills with the aim to gain employment, the management of benefits, support with managing debt and budgeting. Individuals referred to the Community Hub who have identified Employment and Financial Inclusion as an area of support they require will be offered 1-1 support tailored to their needs as well as ongoing access to the Activities Programme and specialist visiting agencies. We work closely with partner agencies to ensure we offer a variety of opportunities for learning, employment and financial maximisation. This may be through referrals to special agencies, through an activity session or directly via the Signposting Hub. We relaunched our Job Club and Skills Sessions this year, with new recording mechanisms for outcomes and tailored support for the individual. We have also made additions to our visiting agencies, with Standing Tall now offering support on-site each week and Support to Succeed visiting monthly.

- **Resettlement**

People accessing the Community Hub may be looking to move to a permanent home as a move-on option from temporary or supported accommodation, without these move-on options people regularly find themselves faced with eviction. Our resettlement support offers opportunities for people to source long term homes in social housing and the private rented sector. The Resettlement role also offers ongoing support for the person to settle into their new home, ensuring utilities are set-up, benefits are in order and support for the person to become integrated into their new area, all of which helps to maintain their tenancy and prevent a return to homelessness.

## THE BOOTH CENTRE

- **Inclusion**

The Inclusion project is a package of support delivered by our Inclusion Coordinator. From our experience we regularly see people who struggle to maintain their accommodation and access to services due to behaviours, mental ill health, and substance misuse. The Inclusion Project is designed to support people to prevent their homelessness through addressing the issues they face. This is delivered through group work, co-design, links with specialist services, challenging and addressing aggressive behaviour and 1-1 support sessions. This is a new, innovative, coproduced project and is being shared with services across the country as a guide to best practice. This year we have developed a training programme with people who come to the Centre for local police officers in how to best protect and serve people experiencing homelessness in the community. This session has been delivered twice with an excellent response.

- **Restricted Eligibility Floating Support**

The Restricted Eligibility Support Service (RESS) is a project delivered in partnership between Booth Centre, Boaz Trust and Greater Manchester Immigration Aid Unit. The floating support is offered by Boaz Trust and Booth Centre, with our Restricted Eligibility Floating Support Worker focusing on supporting European Nationals with restricted eligibility. This role offers bespoke support to individuals who are experiencing homelessness or are at risk of it due to their immigration status, offering direct links to immigration support as well as everything else the Booth Centre offers. The homelessness prevention support element offered by the Booth Centre's RESS Floating Support can, for example, to help European nationals find and maintain employment (if their immigration status allows), access support around substance misuse and discover any eligibility they may have through specialist advice. Year 2 funding for the project has now been confirmed.

***Quality Signposting & Visiting Agencies:***

Our work demonstrates the importance of quality signposting and customer service, we have a group of dedicated volunteers from the community and student social workers. Each year we host 10 Social Work and master's students from Manchester Met and Salford Uni, all on 12 weeks placements. We induct our Community Volunteers and Students thoroughly, enabling them to have person centred, strengths-based conversations with people who come to the Booth Centre. These conversations enable us to help people empower themselves by providing up-to date information and a safe environment in which to tackle the issues they may be facing. This team also supports people to access any support they feel necessary and if a person makes the decision to leave Manchester, works to reconnect people to friends and family in the UK or Europe. We are also able to directly link people into our Community Hub homelessness prevention support team. We have recently taken on board a Counselling Student who is offering counselling sessions to people coming to the Centre every week, as part of their final qualification.

Each morning, we host a variety of visiting agencies with each agency having a specific area of expertise. We offer support around health through the nurse from Urban Village Medical Practice seeing existing or new patients in their mobile clinic, the Homeless Mental Health Team support people with severe and enduring mental ill health, Change

## THE BOOTH CENTRE

Grow Live offering supporting around drug and alcohol use and the IAPT Team supporting people to access therapies for anxiety, panic and depression. We also host visiting agencies who specialise in supporting non-UK nationals, including the Boaz Trust and the Greater Manchester Immigration Aid Unit. We have a case worker from Shelter at the Centre twice a month, providing advice to people who have complex housing or welfare issues. We have been able to develop our visiting agencies in respect to our homelessness prevention work, securing Emerging Futures and Humankind as visiting agencies from Autumn 2023.

### ***Community Café:***

Our Community Café is a welcoming place to be, to thrive & connect with others. It provides a relaxed social eating environment, which goes a long way to combating loneliness, allowing friendships and memories to be made. Poor nutrition is a common factor of poverty. Following a 3-of-your-5-a-day menu, our quality, nutritious meals ensure all food groups are covered, improving the physical and mental health of our community. The Community Café is a space run by the Centre Volunteer team. It is a space which prides itself on being inclusive, welcoming and diverse. The space is managed as a proper café, where people are welcomed in and given a table. From there, the volunteer team provides table service and welcomes new faces to the Centre. The Centre Volunteer team introduces people to members of the staff team as enquiries are made, but their focus is to provide a customer focused Café experience.

### ***Inclusive Volunteering Programme & Coproduction:***

The Centre Volunteer programme at the Booth Centre is inclusive and diverse. We celebrate our inclusivity and offer a role to anyone who wishes to get involved. The bespoke roles offered in the programme promotes a strengths-based environment which is supported by the whole staff team. The programme specialises in coproduction, the volunteers help us to design and run the service daily. Volunteers deliver our Breakfast Café and Lunch Service and are key in the production of our meals in our training kitchen. Feedback and ideas are regularly collated for us to constantly evaluate the service we offer, ensuring it is what the community wants.

We regularly provide a space for a variety of organisations to hold discussion groups, people who come to the Centre are involved in these meetings and contribute directly towards strategic change. We also initiate sessions with people who come to the Centre ourselves, either to discuss and evaluate the service we offer at the Centre or to share ideas and evaluate projects across Manchester and Greater Manchester. The staff team and people at the Centre are key partners in a range of action groups, including that of the Manchester Homelessness Partnership, regularly contributing within meetings and regarded as a place of best practice for coproduction and service delivery.

### ***Activities at the Booth Centre:***

Our Activities Programme is at the heart of the Booth Centre, it helps people to break down barriers, new skills and build the confidence to recognise their talents, leading to positive change. We are proud to deliver some of our activities in partnership with

## THE BOOTH CENTRE

Greater Together Manchester. The entire programme provides opportunities for people to create positive relationships and build a support network which can help them to make positive choices in their lives and reach out for help to tackle issues and prevent the revolving door of homelessness. We understand that everyone's personal circumstances, interests and goals are different, so we provide a range of opportunities to reach all our visitors.

**Arts** activities at the Booth Centre helps people to discover and develop their creativity. From *Mosaic* to *Acting for Fun*, the arts activities celebrate creativity and provides a space for people to find calm, have an opportunity to express themselves and be part of a positive, diverse and inclusive group. People's creativity is shared with the public through exhibitions and performances, enabling us as a community to challenge misconceptions of homelessness. We value the positive impact which the arts can have on a person. People from the Booth Centre community have exhibited in art galleries across Manchester, performed at the Royal Opera House and the Royal Exchange. We have a long-established partnership with *The Edge Theatre* in Chorlton, putting on two performances a year, inviting our stakeholders to be audience members.

**Wellbeing** activities provide opportunities to build positive relationships, work as part of a team and introduce healthy routines. The programme includes sports-based sessions such as a Walking Group and Fitness Sessions, such as Yoga, as well as Philosophy, Cultural Visits and Gardening. Our large, beautiful garden provides a calm oasis in the heart of the city for many people who would otherwise have no access to a green space. The RHS *Britain in Bloom* judges awarded us the Gold Outstanding Award again this year – a tribute to the work of our volunteers.

### **Partnerships.**

Collaboration with our many partners is essential to meet our charitable objectives. This is a core driver as we plan, design, and deliver services, with coproduction providing the foundations.

We work closely with partners across the voluntary and statutory sector, businesses, and faith-based groups to ensure we remain strategically relevant to achieve better outcomes and system change for people living in poverty. These partnerships are well-established locally, regionally, and nationally.

Key partnerships include:

- *The Edward Holt Trust, who purchased our building on Pimblett Street to provide a home for the Booth Centre and provide it at a nominal rent. They have brought together and funded organisations under the umbrella of the Edward Holt Homeless Partnership to create pathways to help people who are sleeping rough to move off the streets and into good quality accommodation.*
- *Manchester City Council, Greater Manchester Combined Authority, and other localities across Gtr Manchester.*
- *Other homelessness services across the city, including day centres, outreach services, immigration services, faith groups and emergency*

## THE BOOTH CENTRE

accommodation providers. Services we work with include: Big Change, Boaz, Business in the Community, Centrepoint, Coffee 4 Craig, Cornerstone/Caritas, Equality FC, FareShare Greater Manchester, Fighting Fit Gym, Greater Manchester Immigration Aid Unit, Homeless Link, The Growth Company, Khizra Mosque, MASH, Manchester Homelessness Partnership, The Men's Room, Migrant Help, Mustard Tree, On The Out, Shelter, Street Support Manchester, Vincentian Volunteers, Greater Together Manchester, Stop Start Go, SPIN and Riverside.

- Social landlords and private landlords who are welcoming to people with a history of homelessness.
- A range of healthcare providers who ordinarily visit the Centre weekly, including a practice nurse from the Urban Village Medical Practice, mental health workers from the NHS psychological therapies team (IAPT) and Homeless Mental Health Teams, chiropodists from Forgotten Feet, Drug and Alcohol workers from CGL, a dentist from Revive Dental Practice, amongst others.
- Arts partnerships to jointly deliver activities including The Edge Theatre.
- Homeless Link, the umbrella organisation for homelessness sector organisations, with whom we have produced toolkits and guidance for other charities, used nationally.
- Manchester Homeless Partnership, a cross-sector response to homelessness. We co-chair several of the action groups, work closely with the Board and matrix-manage the MHP Network Coordinator.
- Manchester's Homelessness Partnership Advisory

### Financial review

The Trustees prepare and plan financial forecasts for the following two years to ensure adequate funding is available to achieve the aims of the organisation.

Our total income for the year end 31<sup>st</sup> March 2024 was £945,396 compared to £767,151 in 2023. This was an increase of £178,245 (23.2%).

Total expenditure amounted to £1,044,663, a decrease of £148,009 (12.4%) on 2023 expenditure of £1,192,672 .

Our total unrestricted reserves at 31<sup>st</sup> March 2024 stand at £199,305 which equates to 2 months of total running costs in 2023-24.

### Investment powers and policy

Our Reserves policy sets out the parameters for any investment powers. These have never been initiated and its unlikely they will. We Review our Reserves Policy and re adopt it at each AGM. We invest considerable time working with trustees to ensure the policy is central to our financial viability assessments.

## THE BOOTH CENTRE

### **Reserves policy and going concern**

The balance held in unrestricted reserves at 31<sup>st</sup> March 2024 was £199,305 of which £184,247 are free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees consider that the unrestricted funds adequately meet the policy of maintaining sufficient reserves to arrange an orderly run down of the service if a decision is made to close the charity.

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The policy of the Trustees is that sufficient of the charity's reserves shall be retained so that, in the event of a decision to close the Centre, funds are available to meet redundancy costs and to arrange an orderly run down of the service over a period of twelve months.

We aim to maintain our reserves at this level because less than 10% of our income is confirmed at the start of the financial year. The vast majority of our income comes from one-off donations and one-off grants (including from the local authority) and, as such, our funding is at significant risk each year.

### **Risk management**

The Trustees have a risk management strategy which is reviewed quarterly by the Strategic Subgroup and includes a review of the principal risks and uncertainties that the charity faces; the establishment of policies, systems and procedures to mitigate those risks identified and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is always going to be a priority to avoid any financial risk to the charity. This is managed by regular review of the charity's management accounts by our Finance Sub-Committee together with regular review of our Fundraising Strategy against pre-determined targets by our Fundraising Sub-Committee.

We manage risk through formal mechanisms and also through a more dynamic process. Primarily risk is managed via all subgroups with clear escalation protocols around thresholds e.g. financial and income not meeting budget projections by 10%. The Strategy Risk and Audit subcommittee has a more focused responsibility detailed in the terms of reference which includes oversight of the organizational Risk Matrix.

Other key mechanisms include:

- Risk and mitigation as a heading on all internal and trustee reports.
- Monthly management accounts (and projections) with narrative from the CEO distributed monthly.
- Bottom-up budget management and budget development processes.
- 6-month budget review.
- Annual budget stress testing workshop with exec and trustees.
- Internal audit framework of key areas.
- Safeguarding reassurance report annually to Trustees

## THE BOOTH CENTRE

- A suite of policies, procedures and protocols with a review framework agreed by Trustees to ensure compliance.
- FRA with oversight by CEO and The Facilities Manager.
- Project Management framework with initial scoping and sign off phases so that there's oversight on all activities that could present financial and or risk reputation impact.

### Plans for Future Periods

We recognise that the financial environment continues to be challenging for all, including our statutory partners. We have a refreshed strategy that clearly identifies actions and activities. We have developed a proportionate review and monitoring framework that includes all key stakeholders with center visitors, trustees and staff sitting central.

- Through controls on expenditure and focus on income we will continue to deliver on our Reserves Policy commitment of investing back into reserves over the next three years by generating operating surpluses.
- We will continue to engage and work in close partnership with Manchester City Council (MCC) and Greater Manchester Combined Authority (GMCA) whilst focusing on developing relationships with Salford City Council, Rochdale Council and Oldham.

We will further develop our expertise and service offer in three areas.

- Prevention – be seen as best in class in relation to homeless prevention activities in community settings.
- Asylum, Immigration and Restricted eligibility (NRPF), win the upcoming GMCA contract and further develop services in this area.
- Build on being awarded Living Well Funds and look at more opportunities for hosting or delivering community mental health services.

We will review our activity plans and look at a fundamental shift in both delivery and impact.

Carry out two Lobbying and influencing Campaigns with impact.

### Structure, governance and management

The Booth Centre was established as a charitable trust, constituted by a trust deed, on 18<sup>th</sup> April 1997 and on 1<sup>st</sup> June 1997 the Trust took over the running of The Boot Centre. The Booth Centre Trust is registered with the Charity Commission (registration number 1062674). The Trust is managed by a board of trustees, who act as the administrative body.

The Trustees form the Management Committee of the charity and are responsible for setting and reviewing the policies, finances and strategic direction of the charity. The Trustees delegate the day-to-day management of the Centre to the CEO, Paul Newcombe. The CEO manages the Operations Manager, the Development Manager, the Service Manager and the Centre Manager who in turn manage other staff and volunteers.

## THE BOOTH CENTRE

### Appointment of trustees

The Trustees may convene and appoint a new Trustee to hold office for a period of five years. Trustees are appointed through residence, occupation, employment or otherwise have specialist knowledge of the area of benefit or who are able by virtue of their personal and professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

### Trustee induction and training

New Trustees undergo an induction which covers the history of the centre, our vision, mission and values., the main policies, guidelines and working practices. Each Trustee receives an induction pack which includes their roles and responsibilities as Trustees and includes information from the Charity Commission. They also spend time in the Centre learning how the Centre works on a day-to-day basis and meeting staff, volunteers and people who come to the Centre.

### Reference and administrative information

Charity Name: The Booth Centre  
Charity Number: 1062674

### Trustees

Elena Fowler	Chair	
Andrew Mullen	Vice Chair	
Catherine Bowen-Colthurst		(resigned January 2023)
Joshua McGarey	Treasurer	
David Briggs		
Sarah Nurton		
Megan Hadfield		
Annie Kendall		
Sajda Akbar		
Alison Last		(appointed September 2023)
Patricia Gestoso		(appointed September 2023)

### Chief Executive Officer

Paul Newcombe

**THE BOOTH CENTRE****Principal Office**

Booth Centre  
Edward Holt House  
Pimblett Street  
Manchester  
M3 1FU

**Independent Examiners**

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

**Bankers**

Co-operative Bank plc  
Olympic House  
6 Olympic Court  
Salford  
M5 2QP

Cambridge and Counties Bank  
Charnwood Court  
5B New Walk  
Leicester  
LE1 6TE

Santander UK  
1 Triton Square  
Regent's Place  
London  
NW1 3AN

Shawbrook Bank  
Lutea House  
Warley Hill Business Park  
The Drive  
Great Warley  
Brentwood  
CM13 3BE

## THE BOOTH CENTRE

### **Trustees responsibilities in relation to the financial statements**

The Charity Trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011 (Accounts and Reports) Regulations 2008, 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 Charity and of the incoming resources and application of resources, of the Charity 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust deed. 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.

Approved by trustees on 8<sup>th</sup> October 2024 and signed on their behalf by Elena Fowler, Chair.

*Elena Fowler*

Chair of the Board of Trustees

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
THE BOOTH CENTRE  
REGISTERED CHARITY NO. 1062674**

I report on the accounts of the charity, for the year ended 31<sup>st</sup> March 2024, which are set out on pages 21 to 36.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity 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 preparing accrued accounts, and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners 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 below.

**Independent Examiner's Statement**

In connection with my examination, other than listed below, 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 have in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, 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.

Signed: .....*A.M. King*.....

AM King FCCA  
Date: 8<sup>th</sup> October 2024

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED**  
**31 MARCH 2024**  
**(Incorporating Income and Expenditure Account)**

	Further Details	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)	284,212	-	284,212	229,745
Charitable Activities	(4)	29,641	591,304	620,945	526,469
Other Trading Activities	(5)	38,216	-	38,216	5,166
Investment Income		1,958	-	1,958	5,759
Other Income		65	-	65	12
<b>Total</b>		<u>354,092</u>	<u>591,304</u>	<u>945,396</u>	<u>767,151</u>
<b>Expenditure on:</b>					
Raising Funds	(6)	119,067	-	119,067	118,643
Charitable Activities	(6)	321,193	604,150	925,343	1,073,284
Other	(6)	253	-	253	745
<b>Total</b>		<u>440,513</u>	<u>604,150</u>	<u>1,044,663</u>	<u>1,192,672</u>
<b>Net income/(expenditure)</b>		(86,421)	(12,846)	(99,267)	(425,521)
Transfers between funds	(15)	(2,292)	2,292	-	-
<b>Net movement in funds</b>		(88,713)	(10,554)	(99,267)	(425,521)
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	288,018	84,116	372,134	797,655
<b>Total funds carried forward</b>	(15)	<u>199,305</u>	<u>73,562</u>	<u>272,867</u>	<u>372,134</u>

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 24 to 36 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible assets	(11)	15,058	19,975
Total fixed assets		<u>15,058</u>	<u>19,975</u>
<b>Current assets:</b>			
Debtors	(12)	49,223	62,406
Cash at Bank & in Hand		338,292	514,819
Total current assets		<u>387,515</u>	<u>577,225</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(13)	129,706	225,066
Net current assets or liabilities		<u>257,809</u>	<u>352,159</u>
Total assets less current liabilities		272,867	372,134
<b>Total net assets or liabilities</b>		<u><u>272,867</u></u>	<u><u>372,134</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(15)	73,562	84,116
Unrestricted income funds	(15)	199,305	288,018
<b>Total charity funds</b>		<u><u>272,867</u></u>	<u><u>372,134</u></u>

Approved by the trustees on 8th October 2024

Elena Fowler      Chair of Trustees

Joshua McGarey    Treasurer

The notes on pages 24 to 36 form part of these accounts.

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

	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds	(99,267)	(425,521)
Add back depreciation	7,433	9,992
Deduct investment income	(1,958)	(5,759)
Decrease/(increase) in debtors	13,183	34,386
Increase/(decrease) in creditors	(95,360)	152,487
<b>Net cash used in operating activities</b>	<u>(175,969)</u>	<u>(234,415)</u>
<b>Cash flows from investment activities:</b>		
Interest	1,958	5,759
Purchase of fixed assets	(2,516)	(11,802)
<b>Net cash provided by investing activities</b>	<u>(558)</u>	<u>(6,043)</u>
Increase/(decrease) in cash and cash equivalents during the year	(176,527)	(240,458)
Cash and cash equivalents brought forward	514,819	755,277
<b>Cash and cash equivalents carried forward</b>	<u><u>338,292</u></u>	<u><u>514,819</u></u>

## 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) effective 1 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 38 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.

Legacy gifts are recognised on a case by case basis following the grant of probate when the executor of the estate has communicated in writing the amount of the legacy, that there are sufficient assets in the estate to pay the legacy and that any conditions attached to the legacy are within the control of the charity or have been met.

**(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 website and fundraising expenses.

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

**(h) Charitable Activities**

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

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

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers and Office Equipment 33.33% and 50% reducing balance basis

**(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 operates a defined contribution pension scheme in respect of employees. The scheme and its assets are held by independent managers. The employer contribution in the year was £55,153 (2023: £50,648). The outstanding contributions at the year end amounted to £5,590 (2023: £8,371).

**(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 (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Donations	257,389	-	257,389	204,847
Gift Aid	26,823	-	26,823	24,898
	<u>284,212</u>	<u>-</u>	<u>284,212</u>	<u>229,745</u>

## Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Donations	204,847	-	204,847
Gift Aid	24,898	-	24,898
	<u>229,745</u>	<u>-</u>	<u>229,745</u>

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

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Restricted grants:				
Manchester City Council (Various Funds)	-	68,980	68,980	231,455
Manchester City Council - HPG	-	121,453	121,453	-
Greater Manchester Combined Authority	-	-	-	6,632
Greater Manchester Combined Authority - RESS	-	55,824	55,824	-
Anonymous Grant	-	11,667	11,667	20,000
Edward Holt Charitable Trust	-	11,803	11,803	34,238
D'Oyly Carte Charitable Trust	-	3,000	3,000	-
Duchy of Lancaster	-	-	-	7,000
The Booth Charities	-	20,000	20,000	20,000
The Booth Charities - Utilities	-	3,000	3,000	3,000
The Ford Foundation	-	3,000	3,000	-
Forever Manchester	-	2,500	2,500	-
Albert Hunt Trust	-	-	-	5,000
Manchester City Council - GM Think	-	-	-	10,146
National Lottery - Awards for All	-	-	-	9,450
National Lottery - Cost of Living	-	75,000	75,000	-
National Lottery - Reaching Communities	-	91,505	91,505	15,175
Greater Manchester High Sheriffs Trust	-	3,500	3,500	5,000
Groundwork	-	375	375	-
Places for People Foundation	-	-	-	5,040
Manchester Guardian Society	-	208	208	-
Manchester Health & Care	-	1,500	1,500	-
Landsec Futures	-	13,500	13,500	-
Comic Relief	-	41,524	41,524	60,235
Cotton Industry War Memorial Trust	-	-	-	4,500
Social Bite Fund	-	5,000	5,000	4,650
Sport England	-	-	-	6,690
Sport England - repaid in 23/24	-	-	-	(6,690)
Tim Rhodes Textiles	-	150	150	-
The Distributors Christmas Fund	-	1,650	1,650	1,500
Real Change Fund	-	3,057	3,057	-
Relief in Need	-	3,333	3,333	5,000
Shears Foundation	-	5,500	5,500	-
Transport for Greater Manchester	-	4,000	4,000	-
JPS and AK Sahni Trust	-	-	-	2,000
UKH Foundation	-	-	-	4,000
Hate Crime Awareness	-	-	-	500
The Charity Service	-	3,000	3,000	-
Macc Living Well	-	14,795	14,795	-
MCC MHP	-	-	-	30,000
Our Manchester	-	17,000	17,000	-
MDF	-	5,480	5,480	-
Julia and Hans Rausing - The Big Give Trust	-	-	-	14,900
Young Manchester VCSE	-	-	-	19,999
The Barnabas Charitable Trust	-	-	-	5,000
Grants for Individuals	-	-	-	1,799
Unrestricted grants:				
The Big Give	29,641	-	29,641	-
J Sainsbury	-	-	-	250
	<u>29,641</u>	<u>591,304</u>	<u>620,945</u>	<u>526,469</u>

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

## 4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £
Restricted grants:			
Manchester City Council (Various Funds)	-	231,455	231,455
Greater Manchester Combined Authority	-	6,632	6,632
Anonymous Grant	-	20,000	20,000
Edward Holt Charitable Trust	-	34,238	34,238
Duchy of Lancaster	-	7,000	7,000
The Booth Charities	-	20,000	20,000
The Booth Charities - Utilities	-	3,000	3,000
Albert Hunt Trust	-	5,000	5,000
Manchester City Council - GM Think	-	10,146	10,146
National Lottery - Awards for All	-	9,450	9,450
National Lottery - Reaching Communities	-	15,175	15,175
Greater Manchester High Sheriffs Trust	-	5,000	5,000
Places for People Foundation	-	5,040	5,040
Comic Relief	-	60,235	60,235
Cotton Industry War Memorial Trust	-	4,500	4,500
Social Bite Fund	-	4,650	4,650
Sport England	-	6,690	6,690
Sport England - repaid in 23/24	-	(6,690)	(6,690)
The Distributors Christmas Fund	-	1,500	1,500
Relief in Need	-	5,000	5,000
JPS and AK Sahni Trust	-	2,000	2,000
UKH Foundation	-	4,000	4,000
Hate Crime Awareness	-	500	500
MCC MHP	-	30,000	30,000
Julia and Hans Rausing - The Big Give Trust	-	14,900	14,900
Young Manchester VCSE	-	19,999	19,999
The Barnabas Charitable Trust	-	5,000	5,000
Grants for Individuals	-	1,799	1,799
Unrestricted grants:			
J Sainsbury	250	-	250
	<u>250</u>	<u>526,219</u>	<u>526,469</u>

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

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2024 £	Restricted Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2024 £	Total Funds Year Ended 31 March 2023 £
Student Placement Fees	5,879	-	5,879	5,166
Community Fundraising & Sponsored Challenges	32,337	-	32,337	-
	<u>38,216</u>	<u>-</u>	<u>38,216</u>	<u>5,166</u>
Previous reporting period				
	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	
Student Placement Fees	5,166	-	5,166	
	<u>5,166</u>	<u>-</u>	<u>5,166</u>	

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

## 6. Expenditure

	Homeless Support Activities £	Year Ended 31 March 2024 £	Year Ended 31 March 2023 £
<b>Expenditure on raising funds:</b>			
Communications & Website	3,274	3,274	465
Online Processing Fees	-	-	1,866
Fundraising Events	12,193	12,193	520
Fundraising Salary Costs	103,600	103,600	103,497
Fundraising Costs	-	-	12,295
	<u>119,067</u>	<u>119,067</u>	<u>118,643</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	647,612	647,612	596,041
Sessional Workers	675	675	1,760
Activities	8,754	8,754	51,280
Welfare	51	51	52,610
Consumables	162	162	532
Community Café Costs	2,175	2,175	-
Food	18,674	18,674	24,846
Help into Employment	3,406	3,406	6,943
Reconnections	2,771	2,771	8,323
Training	3,989	3,989	9,120
Recruitment	479	479	41,984
Partnerships	24,747	24,747	51,028
Volunteer Expenses	15,487	15,487	19,509
Computer & Communications Support	22,427	22,427	-
Cleaning & Waste Disposal	17,627	17,627	22,747
Gardening	3,823	3,823	-
DBS Costs	893	893	1,085
Grants to Individuals	-	-	1,070
Client Costs	3,539	3,539	5,281
Client Accommodation Costs	-	-	15,017
Discretionary Rent Support	6,670	6,670	-
Emergency Support	8,836	8,836	-
Moving In Costs	20,861	20,861	-
Accessibility & Communication	2,200	2,200	-
Affiliations	615	615	966
Subscriptions	10,187	10,187	-
Awards	1,600	1,600	3,285
Bad Debts	65	65	-
Building Compliance	270	270	-
Building Repairs	16,037	16,037	18,609
Kitchen Repairs	-	-	1,684
Business in the Community	-	-	30,017
IT and Software	199	199	21,221
Heat, Light & Water	46,814	46,814	31,416
Rates	2,835	2,835	3,046
Room Hire	326	326	-
Staff Travel	1,296	1,296	1,800
Staff Wellbeing	1,225	1,225	2,725
Team Away	190	190	-
Bank Charges	10	10	86
Minor Equipment	3,742	3,742	1,119
Telephone	2,942	2,942	17,775
Insurance	5,659	5,659	3,211
Governance Costs	5,758	5,758	14,631
Printing, Stationery & Postage	2,282	2,282	2,525
Depreciation	7,433	7,433	9,992
	<u>925,343</u>	<u>925,343</u>	<u>1,073,284</u>
<b>Other expenditure:</b>			
General Expenses	253	253	745
	<u>253</u>	<u>253</u>	<u>745</u>
	<u>1,044,663</u>	<u>1,044,663</u>	<u>1,192,672</u>

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

## 6. Expenditure

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Unrestricted funds	440,513	638,828
Restricted funds	604,150	553,844
	<u>1,044,663</u>	<u>1,192,672</u>

## 7. Analysis of expenditure on charitable activities

As per the description in 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 2024	Basis of apportionment
Independent Examination	-	2,280	2,280	type of expense
Audit Fees	-	20	20	type of expense
Consultancy	818	-	818	type of expense
Other Professional Fees	35	-	35	type of expense
Strategic Work	2,605	-	2,605	type of expense
	<u>3,458</u>	<u>2,300</u>	<u>5,758</u>	

Previous reporting period

	General Support	Governance	Total 2023	Basis of apportionment
Independent Examination	-	1,320	1,320	type of expense
Audit Fees	-	296	296	type of expense
Other Accountancy Services	-	2,688	2,688	type of expense
Other Professional Fees	69	-	69	type of expense
Strategic Work	10,258	-	10,258	type of expense
	<u>10,327</u>	<u>4,304</u>	<u>14,631</u>	

## 9. Analysis of staff costs

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Wages and Salaries	634,351	592,347
Social Security Costs	61,708	56,543
Pension Costs	55,153	50,648
	<u>751,212</u>	<u>699,538</u>
Support costs	-	-
Charitable activities	751,212	699,538
	<u>751,212</u>	<u>699,538</u>

The average number of employees during the year was 21, FTE 18 (previous year: 21, FTE 19).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer, the Deputy Chief Executive Officer, the Head of Fundraising and the Head of Service.

The total employment benefits, including employer pension contributions of the key management personnel were £208,336, (previous year: £147,235). One employee has benefits in excess of £60,000 (previous year: 1).

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

## 10. Independent Examiner and Auditor Fees

	Year Ended 31 March 2024	Year Ended 31 March 2023
	£	£
Audit Fee	20	296
Other Accountancy Services	-	2,688
Consultancy	818	-
Independent Examination Fees	2,280	1,320
	<u>3,118</u>	<u>4,304</u>

## 11. Tangible Fixed Assets

	Computers	Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023	59,600	44,564	104,164
Additions	1016	1,500	2,516
At 31 March 2024	<u>60,616</u>	<u>46,064</u>	<u>106,680</u>
<b>Depreciation</b>			
At 1 April 2023	46,334	37,855	84,189
Charge for Year	4,719	2,714	7,433
At 31 March 2024	<u>51,053</u>	<u>40,569</u>	<u>91,622</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>9,563</u>	<u>5,495</u>	<u>15,058</u>
At 31 March 2023	<u>13,266</u>	<u>6,709</u>	<u>19,975</u>

## 12. Analysis of debtors

	2024	2023
	£	£
Debtors	23,064	37,683
Gift Aid	1,841	3,686
Prepayments	24,318	21,037
	<u>49,223</u>	<u>62,406</u>

Debtors and prepayments related to restricted funds £26,923 (2023: £30,195) and unrestricted funds £22300 (2023: £26,836).

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

	2024	2023
	£	£
Creditors	46,747	133,888
Short-term compensated absences (holiday pay)	3,660	-
Other creditors and accruals	9,072	11,110
Taxation and social security	14,175	17,915
Deferred income	56,052	62,153
	<u>129,706</u>	<u>225,066</u>

## 14. Deferred income

Deferred income comprises grants received for periods after the year end.

Balance as at 1 April 2023	62,153
Amount released to income earned from charitable activities	(62,153)
Amount deferred in year	56,052
Balance at 31 March 2024	<u>56,052</u>

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

## 15. 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	288,018	354,092	(440,513)	(2,292)	199,305
Designated Fund	-	-	-	-	-
	<u>288,018</u>	<u>354,092</u>	<u>(440,513)</u>	<u>(2,292)</u>	<u>199,305</u>

## Previous reporting period

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	635,914	240,932	(638,828)	50,000	288,018
Designated Fund	50,000	-	-	(50,000)	-
	<u>685,914</u>	<u>240,932</u>	<u>(638,828)</u>	<u>-</u>	<u>288,018</u>

## Name of unrestricted fund:

General Fund  
Designated Fund

## Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds  
For the Building Repair Fund for unexpected repair costs

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

## 15. Analysis of charitable funds

## Analysis of movements in restricted funds

	Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Comic Relief	4,303	41,524	(41,525)	-	4,302
Social Bite Fund	-	5,000	(4,500)	-	500
Tim Rhodes Textiles	-	150	(150)	-	-
The Distributors Christmas Fund	-	1,650	(1,650)	-	-
Real Change Fund	-	3,057	(3,057)	-	-
Relief in Need	-	3,333	(1,435)	-	1,898
Shears Foundation	-	5,500	(5,500)	-	-
Transport for Greater Manchester	-	4,000	(4,000)	-	-
The Charity Service	-	3,000	(3,000)	-	-
Macc Living Well	-	14,795	(14,795)	-	-
MCC MHP	30,000	-	(30,000)	-	-
Our Manchester	-	17,000	(12,097)	-	4,903
MDF	-	5,480	(5,480)	-	-
Crisis UK	16,833	-	(16,833)	-	-
Other Grants	2,379	-	(2,379)	-	-
Manchester City Council (Various Funds)	-	68,980	(68,563)	-	417
Manchester City Council - HPG	-	121,453	(121,453)	-	-
Greater Manchester Combined Authority - RESS	-	55,824	(55,824)	-	-
Anonymous Grant	-	11,667	(11,667)	-	-
Edward Holt Charitable Trust	-	11,803	(11,803)	-	-
D'Oyly Carte Charitable Trust	-	3,000	(3,000)	-	-
Duchy of Lancaster	2,570	-	(2,570)	-	-
The Booth Charities	-	20,000	(20,000)	-	-
The Booth Charities - Utilities	-	3,000	(3,000)	-	-
The Ford Foundation	-	3,000	(3,000)	-	-
Forever Manchester	-	2,500	(2,500)	-	-
National Lottery - Awards for All	2,711	-	(2,711)	-	-
National Lottery - Cost of Living	-	75,000	(75,000)	-	-
National Lottery - Reaching Communities	15,175	91,505	(60,311)	-	46,369
Greater Manchester High Sheriffs Trust	-	3,500	(3,500)	-	-
Groundwork	-	375	(375)	-	-
Places for People Foundation	480	-	(480)	-	-
Manchester Guardian Society	-	208	-	2,292	2,500
Manchester Health & Care	-	1,500	(1,500)	-	-
Landsec Futures	-	13,500	(827)	-	12,673
Sport England	6,690	-	(6,690)	-	-
Sport England - repaid in 23/24	(6,690)	-	6,690	-	-
Young Manchester VCSE	9,665	-	(9,665)	-	-
	84,116	591,304	(604,150)	2,292	73,562

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

## 15. 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
	£	£	£	£	£
PRS Move on CWP	31,117	-	(31,117)	-	-
Comic Relief	3,595	60,235	(59,527)	-	4,303
Social Bite Fund	5,510	4,650	(10,160)	-	-
Manchester VCSE Partnership Recovery Fund	7,242	-	(7,242)	-	-
MCC MHP	30,000	30,000	(30,000)	-	30,000
Peter Sowerby Foundation	6,221	-	(6,221)	-	-
Crisis UK	20,833	-	(4,000)	-	16,833
Other Grants	7,223	-	(4,844)	-	2,379
Manchester City Council (Various Funds)	-	231,455	(231,455)	-	-
Greater Manchester Combined Authority	-	6,632	(6,632)	-	-
Anonymous Grant	-	20,000	(20,000)	-	-
Edward Holt Charitable Trust	-	34,238	(34,238)	-	-
Duchy of Lancaster	-	7,000	(4,430)	-	2,570
The Booth Charities	-	20,000	(20,000)	-	-
The Booth Charities - Utilities	-	3,000	(3,000)	-	-
Albert Hunt Trust	-	5,000	(5,000)	-	-
Manchester City Council - GM Think	-	10,146	(10,146)	-	-
National Lottery - Awards for All	-	9,450	(6,739)	-	2,711
National Lottery - Reaching Communities	-	15,175	-	-	15,175
Greater Manchester High Sheriffs Trust	-	5,000	(5,000)	-	-
Places for People Foundation	-	5,040	(4,560)	-	480
Cotton Industry War Memorial Trust	-	4,500	(4,500)	-	-
Sport England	-	6,690	-	-	6,690
Sport England - repaid in 23/24	-	(6,690)	-	-	(6,690)
The Distributors Christmas Fund	-	1,500	(1,500)	-	-
Relief in Need	-	5,000	(5,000)	-	-
JPS and AK Sahni Trust	-	2,000	(2,000)	-	-
UKH Foundation	-	4,000	(4,000)	-	-
Hate Crime Awareness	-	500	(500)	-	-
Julia and Hans Rausing - The Big Give Trust	-	14,900	(14,900)	-	-
Young Manchester VCSE	-	19,999	(10,334)	-	9,665
The Barnabas Charitable Trust	-	5,000	(5,000)	-	-
Grants for Individuals	-	1,799	(1,799)	-	-
	111,741	526,219	(553,844)	-	84,116

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

## 15. Analysis of charitable funds

## Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Comic Relief	for resettlement worker salary, overheads, EU connections, food, utilities, training and consultancy
Social Bite Fund	for food for the community café
Tim Rhodes Textiles	sponsorship of the mascot costume for the BC charity football match
The Distributors Christmas Fund	for community café events
Real Change Fund	for rent support, emergency support and moving in
Relief in Need	for centre volunteer's expenses
Shears Foundation	for fundraising costs, communications and website development
Transport for Greater Manchester	for sports wellbeing, contribution to project worker salary and food
The Charity Service	for moving in items and travel
Macc Living Well	contribution towards project worker salary, team mobiles and utilities
MCC MHP	for MHP co-ordinator
Our Manchester	contribution towards employment FI salary, centre volunteer's expenses and utilities
MDF	for emergency support
Crisis UK	for accommodation pathway for women
Other Grants	for art materials, running costs, training and food
Manchester City Council (Various Funds)	for salaries, EU reconnections, ID EU, employment FI salary, help into employment and training, food for the community café, small kitchen equipment, centre and community volunteer's expenses
Manchester City Council - HPG	for salaries, computer and communications support and utilities
Greater Manchester Combined Authority - RESS	for salaries, RESS personalisation and EU translation
Anonymous Grant	for activity projects, food, emergency help, moving in and help into employment
Edward Holt Charitable Trust	for centre manager salary
D'Oyly Carte Charitable Trust	for activity - art session work
Duchy of Lancaster	for training and food
The Booth Charities	for food for the community café, centre volunteer's expenses and utilities
The Booth Charities - Utilities	for gas and electricity
The Ford Foundation	for activity - gardening
Forever Manchester	for utilities
National Lottery - Awards for All	for wellbeing sessions running costs
National Lottery - Cost of Living	for salaries and gas
National Lottery - Reaching Communities	for salaries, utilities and building repair/maintenance
Greater Manchester High Sheriffs Trust	for cleaning costs, staff training and wellbeing
Groundwork	for food for the community café
Places for People Foundation	for bus tickets, qualifications, telephones, data
Manchester Guardian Society	for food for the community café
Manchester Health & Care	for staff costs (planning, engagement and facilitation, collaborative sessions on flu jabs
Landsec Futures	contribution towards employment FI salary and running costs
Sport England	for boxing, salaries, boxing equipment
Sport England - repaid in 23/24	for repayment of the grant in 23/24
Young Manchester VCSE	for MHP co-ordinator

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

## 16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	15,058	-	-	15,058
Cash at bank and in hand	177,126	-	161,166	338,292
Other net current assets/(liabilities)	7,121	-	(87,604)	(80,483)
<b>Total</b>	<b>199,305</b>	<b>-</b>	<b>73,562</b>	<b>272,867</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	19,975	-	-	19,975
Cash at bank and in hand	266,917	-	247,902	514,819
Other net current assets/(liabilities)	1,126	-	(163,786)	(162,660)
<b>Total</b>	<b>288,018</b>	<b>-</b>	<b>84,116</b>	<b>372,134</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. Operating Leases

	2024	2023
	£	£
Not later than one year	3,484	10,827
Later than one year and not later than five years	5,517	19,925
	<b>9,001</b>	<b>30,752</b>

The Charity leases Edward Holt House from the Edward Holt Trust. The lease is for 82 years from 22nd March 2013. The charity is charged only for the insurance cost of the building.

## 19. Taxation

As a charity, The Booth Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.

**THE BOOTH CENTRE**

England & Wales - Charity number 1062674

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# Accounts

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**THE BOOTH CENTRE**

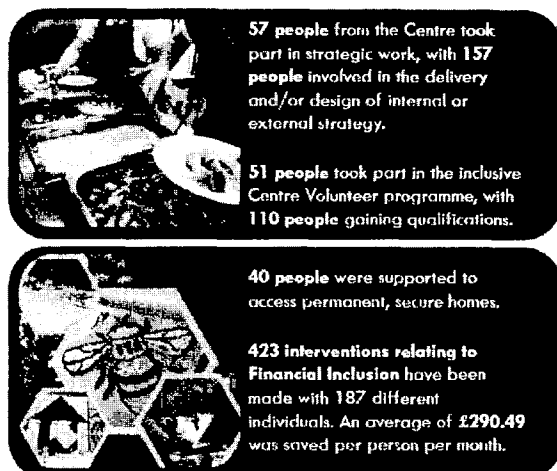
**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2023**

Registered Charity No. 1062674

# THE BOOTH CENTRE

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There is a wealth of other work going on in the Centre, which is measured in a qualitative manner and can best be experienced by a visit, speaking with the people in our community, who help design & deliver the service. Many short films demonstrating this are available on our socials.

### **Service Offer at the Booth Centre in 2022/2023**

#### ***Community Café***

Our Community Café is a welcoming place to be, to thrive & connect with others. It provides a relaxed social eating environment, which goes a long way to combating loneliness, allowing friendships and memories to be made.

Poor nutrition is a common factor of poverty. Following a 3-of-your-5-a-day menu, our quality, nutritious meals ensure all food groups are covered, improving the physical and mental health of our community.

#### ***Holistic Change Programme***

We have continued to develop our holistic change programme, flexing to the needs of the people attending the Centre, ensuring we provide an environment for positive, lasting change for people. We work with people to recognise their strengths, skills, and abilities to achieve their goals. With encouragement and guidance and a bespoke package of specialist support from various in-reach services, we enable people to establish productive, thriving lives.

#### ***The Arts at the Booth Centre***

We value the positive impact which the arts can have on a person. Creating the opportunity for artistic expression can be a cathartic and healing experience. People from the Booth Centre community have exhibited in art galleries across Manchester, performed at the Royal Opera House and the Royal Exchange.

We have a long-established partnership with *The Edge Theatre* in Chorlton, putting on two performances a year, inviting our stakeholders to be audience members.

## THE BOOTH CENTRE

### ***Well-Being Programme***

Our well-being programme ranges from reiki to philosophical enquiry and gardening. Our large, beautiful garden provides a calm oasis in the heart of the city for many people who would otherwise have no access to a green space. The RHS *Britain in Bloom* judges awarded us the Gold Outstanding Award again this year – a tribute to the work of our volunteers.

### ***Sports & Culture Programme***

We offer a wide-ranging menu of workshops and focused sessions, delivered by skilled and experienced practitioners, to meet all tastes and encourage participation. Cultural visits to local museums, walking groups, inclusive boxing, women's group, singing and yoga sessions help improve physical and mental health, increase self-esteem and personal achievement.

### ***Prevention Hub***

A dedicated, skilled team working with people at risk of homelessness, to offer interventions and support to avoid loss of accommodation, street homelessness and to manage breakdowns in relationships with family, friends or landlords. Our Prevention Lead works strategically with partners via the Manchester Homelessness Partnership to remove barriers to accommodation.

### ***Employability & Digital Skills Programme***

Our Employability & Digital Skills programme allows people to retrain, to gain necessary skills and qualifications needed to land a job. Securing employment is often a life-changing step, helping regain a sense of purpose, get a home and regain financial independence.

Many of our Corporate Partners offer bespoke, one-to-one support in these sessions, coaching the person on how to present in the workplace, boosting confidence and knowledge.

Our Financial Inclusion specialist helps people to maximise their income, supporting them to budget successfully until wages start coming in.

For our community members whose first language is not English, we provide ESOL classes focused on the workplace and living in the community.

### ***Inclusive Volunteering Programme & Coproduction***

The Booth Centre's award-winning volunteering programme has been adapted by several partners across the city and allows people of all abilities to participate at a pace which suits them, to build their confidence & skills, whilst gaining a support network, friends and work experience.

Volunteers complete training courses, attend strategic meetings and act as Ambassadors for the Centre, recently attending the Spirit of Manchester awards. They also participate in recruitment processes and liaise with the Board of Trustees through the Advisory Sub-committee.

Coproduction is now a common thing in the sector, and we are proud to say that the Booth Centre were a pioneering service in this field more than 25 years ago, and remain so to date, recently working closely with Manchester City Council on the new Homelessness & Rough Sleeping Strategy and on coproduction practice more widely.

**Partnerships.**

Collaboration with our many partners is essential to meet our charitable objectives. This is a core driver as we plan, design, and deliver services, with coproduction providing the foundations.

We work closely with partners across the voluntary and statutory sector, businesses, and faith-based groups to ensure we remain strategically relevant to achieve better outcomes and system change for people living in poverty. These partnerships are well-established locally, regionally, and nationally.

Key partnerships include:

- *The Edward Holt Trust, who purchased our building on Pimblett Street to provide a home for the Booth Centre and provide it at a nominal rent. They have brought together and funded organisations under the umbrella of the Edward Holt Homeless Partnership to create pathways to help people who are sleeping rough to move off the streets and into good quality accommodation.*
- *Manchester City Council, Greater Manchester Combined Authority, and other localities across Gtr Manchester.*
- *Other homelessness services across the city, including day centres, outreach services, immigration services, faith groups and emergency accommodation providers. Services we work with include: Big Change, Boaz, Business in the Community, Centrepoint, Coffee 4 Craig, Cornerstone/Caritas, Equality FC, FareShare Greater Manchester, Fighting Fit Gym, Greater Manchester Immigration Aid Unit, Homeless Link, The Growth Company, Khizra Mosque, MASH, Manchester Homelessness Partnership, The Men's Room, Migrant Help, Mustard Tree, On The Out, Shelter, Street Support Manchester, Vincentian Volunteers, Greater Together Manchester, Stop Start Go, SPIN and Riverside.*
- *Social landlords and private landlords who are welcoming to people with a history of homelessness.*
- *A range of healthcare providers who ordinarily visit the Centre weekly, including a practice nurse from the Urban Village Medical Practice, mental health workers from the NHS psychological therapies team (IAPT) and Homeless Mental Health Teams, chiropodists from Forgotten Feet, Drug and Alcohol workers from CGL, a dentist from Revive Dental Practice, amongst others.*
- *Arts partnerships to jointly deliver activities including The Edge Theatre.*
- *Homeless Link, the umbrella organisation for homelessness sector organisations, with whom we have produced toolkits and guidance for other charities, used nationally.*
- *Manchester Homeless Partnership, a cross-sector response to homelessness. We co-chair several of the action groups, work closely with the Board and matrix-manage the MHP Network Coordinator.*
- *Manchester's Homelessness Partnership Advisory*

## THE BOOTH CENTRE

### Financial review

The Trustees prepare and plan financial forecasts for the following two years to ensure adequate funding is available to achieve the aims of the organisation.

Our total income for the year end 31<sup>st</sup> March 2023 was £767,151 compared to £893,026 in 2022. This was a decrease of £125,875 (14.1%).

Total expenditure amounted to £1,192,672, an increase of £275,885 (30.1%) on 2022 expenditure of £916,787.

Our total unrestricted reserves at 31<sup>st</sup> March 2023 stand at £288,018 which equates to 3 months of total running costs in 2022-23.

### Investment powers and policy

Our Reserves policy sets out the parameters for any investment powers. These have never been initiated and its unlikely they will.

### Reserves policy and going concern

The balance held in unrestricted reserves at 31<sup>st</sup> March 2023 was £288,018 of which £268,043 are free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees consider that the unrestricted funds adequately meet the policy of maintaining sufficient reserves to arrange an orderly run down of the service if a decision is made to close the charity.

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The policy of the Trustees is that sufficient of the charity's reserves shall be retained so that, in the event of a decision to close the Centre, funds are available to meet redundancy costs and to arrange an orderly run down of the service over a period of twelve months.

We aim to maintain our reserves at this level because less than 10% of our income is confirmed at the start of the financial year. The vast majority of our income comes from one-off donations and one-off grants (including from the local authority) and, as such, our funding is at significant risk each year.

### Risk management

The Trustees have a risk management strategy which is reviewed quarterly by the Strategic Subgroup and includes a review of the principal risks and uncertainties that the charity faces; the establishment of policies, systems and procedures to mitigate those risks identified and the implementation of procedures designed to minimise or manage any potential impact of the charity should those risks materialise.

This work has identified that financial sustainability is always going to be a priority to avoid any financial risk to the charity. This is managed by regular review of the charity's management accounts by our Finance Sub-Committee together with regular review of our Fundraising Strategy against pre-determined targets by our Fundraising Sub-Committee.

We manage risk through formal mechanisms and also through a more dynamic process. Primarily risk is managed via all subgroups with clear escalation protocols around thresholds e.g. financial and income not meeting budget projections by 10%. The Strategy Risk and Audit subcommittee has

## THE BOOTH CENTRE

a more focused responsibility detailed in the terms of reference which includes oversight of the organizational Risk Matrix.

Other key mechanisms include:

- Risk and mitigation as a heading on all internal and trustee reports.
- Monthly management accounts (and projections) with narrative from the CEO distributed monthly.
- Bottom-up budget management and budget development processes.
- 6-month budget review.
- Annual budget stress testing workshop with exec and trustees.
- Internal audit framework of key areas.
- Safeguarding reassurance report annually to Trustees
- A suite of policies, procedures and protocols with a review framework agreed by Trustees to ensure compliance.
- FRA with oversight by CEO and The Facilities Manager.
- Project Management framework with initial scoping and sign off phases so that there's oversight on all activities that could present financial and or risk reputation impact.

### Plans for Future Periods

We will strengthen our governance arrangements by introducing a new subcommittee (finance, fundraising, strategy, risk and audit already in place). In addition we will introduce additional set away days to tie into our existing business cycle with a focus on financial viability.

Work on succession plans for the current chair.

Through controls on expenditure and focus on income we will deliver on our Reserves Policy commitment of investing back into reserves over the next three years by generating operating surpluses.

Through reviewing all of our additional direct costs/contracts we will reduce expenditure in these areas by 15%. We will also carry out a scoping exercise around employment costs (74% of overall income) aligned to a service review.

We will continue to engage and work in close partnership with Manchester City Council (MCC) and Greater Manchester Combined Authority (GMCA) whilst focusing on developing relationships with Salford City Council, Rochdale Council and Oldham.

We will further develop our expertise and service offer in three areas.

- Prevention – be seen as best in class in relation to homeless prevention activities in community settings.
- Asylum, Immigration and Restricted eligibility (NRPF), win the upcoming GMCA contract and further develop services in this area.
- Build on being awarded Living Well Funds and look at more opportunities for hosting or delivering community mental health services.

We will review our activity plans and look at a fundamental shift in both delivery and impact.

Carry out two Lobbying and influencing Campaigns with impact.

## THE BOOTH CENTRE

### Structure, governance and management

The Booth Centre was established as a charitable trust, constituted by a trust deed, on 18<sup>th</sup> April 1997 and on 1<sup>st</sup> June 1997 the Trust took over the running of The Boot Centre. The Booth Centre Trust is registered with the Charity Commission (registration number 1062674). The Trust is managed by a board of trustees, who act as the administrative body.

The Trustees form the Management Committee of the charity and are responsible for setting and reviewing the policies, finances and strategic direction of the charity. The Trustees delegate the day-to-day management of the Centre to the CEO, Paul Newcombe. The CEO manages the Operations Manager, the Development Manager, the Service Manager and the Centre Manager who in turn manage other staff and volunteers.

### Appointment of trustees

The Trustees may convene and appoint a new Trustee to hold office for a period of five years. Trustees are appointed through residence, occupation, employment or otherwise have specialist knowledge of the area of benefit or who are able by virtue of their personal and professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

### Trustee induction and training

New Trustees undergo an induction which covers the history of the centre, our vision, mission and values., the main policies, guidelines and working practices. Each Trustee receives an induction pack which includes their roles and responsibilities as Trustees and includes information from the Charity Commission. They also spend time in the Centre learning how the Centre works on a day-to-day basis and meeting staff, volunteers and people who come to the Centre.

### Reference and administrative information

Charity Name: The Booth Centre

Charity Number: 1062674

### Trustees

Elena Fowler	Chair	
Andrew Mullen	Deputy Chair	
Catherine Bowen-Colthurst		
David Briggs		
Joshua McGarey	Treasurer	
Antonia Phoenix		
David Holgate		(resigned May 2022)
Andrew Morris		(resigned July 2022)
Sarah Nurton		(appointed July 2022)
Megan Hadfield		(appointed July 2022)
Annie Kendall		(appointed October 2022 )
Sajda Akbar		(appointed September 2022)
Alison Last		(appointed September 2023)
Patricia Gestoso		(appointed September 2023)

**THE BOOTH CENTRE****Chief Executive Officer**

Paul Newcombe

**Principal Office**

The Booth Centre  
Edward Holt House  
Pimblett Street  
Manchester  
M3 1FU

**Independent Examiners**

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

**Bankers**

The Co-operative Bank plc  
Olympic House  
6 Olympic Court  
Salford  
M5 2QP

Cambridge and Counties Bank  
Charnwood Court  
5B New Walk  
Leicester  
LE1 6TE

Julian Hodge Bank  
One Central Square  
Cardiff  
CF10 1FS

Santander UK  
1 Triton Square  
Regent's Place  
London  
NW1 3AN

## THE BOOTH CENTRE

Shawbrook Bank  
Lutea House  
Warley Hill Business Park  
The Drive  
Great Warley  
Brentwood  
CM13 3BE

Manchester Building Society  
125 Portland Street  
Manchester  
M1 4QD

Virgin Money  
30 St Vincent Place  
Glasgow  
G1 2HL

## THE BOOTH CENTRE

**Trustees responsibilities in relation to the financial statements**

The Charity Trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011 (Accounts and Reports) Regulations 2008, 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 Charity and of the incoming resources and application of resources, of the Charity 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust deed. 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.

Approved by trustees on 24<sup>th</sup> January 2024 and signed on their behalf by

*E. Auer Fowler.*

Elena Fowler  
CHAIR

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
THE BOOTH CENTRE  
REGISTERED CHARITY NO. 1062674**

I report on the accounts of the charity, for the year ended 31<sup>st</sup> March 2023, which are set out on pages 14 to 29.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity 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 preparing accrued accounts, and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiners 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 below.

**Independent Examiner's Statement**

In connection with my examination, other than listed below, 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 have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, 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.

Signed: ..... *A.M. King* .....

AM King FCCA  
Date: 24<sup>th</sup> January 2024

Community Accountancy Service Ltd  
The Grange, Pilgrim Drive, Beswick,  
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
31 MARCH 2023  
(incorporating Income and Expenditure Account)**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
<b>Income from:</b>					
Donations and legacies	(3)	229,745	-	229,745	305,840
Charitable Activities	(4)	250	526,219	526,469	580,080
Other Trading Activities	(5)	5,166	-	5,166	3,420
Investment Income		5,759	-	5,759	3,686
Other Income		12	-	12	-
<b>Total</b>		<u>240,932</u>	<u>526,219</u>	<u>767,151</u>	<u>893,026</u>
<b>Expenditure on:</b>					
Raising Funds	(6)	118,643	-	118,643	162,078
Charitable Activities	(6)	519,440	553,844	1,073,284	754,709
Other	(6)	745	-	745	-
<b>Total</b>		<u>638,828</u>	<u>553,844</u>	<u>1,192,672</u>	<u>916,787</u>
<b>Net income/(expenditure)</b>		(397,896)	(27,625)	(425,521)	(23,761)
Transfers between funds	(15)	-	-	-	-
<b>Net movement in funds</b>		(397,896)	(27,625)	(425,521)	(23,761)
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	685,914	111,741	797,655	821,416
<b>Total funds carried forward</b>	(15)	<u>288,018</u>	<u>84,116</u>	<u>372,134</u>	<u>797,655</u>

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 29 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets:</b>			
Tangible assets	(11)	19,975	18,165
Total fixed assets		<u>19,975</u>	<u>18,165</u>
<b>Current assets:</b>			
Debtors	(12)	62,406	96,792
Cash at Bank & in Hand		514,819	755,277
Total current assets		<u>577,225</u>	<u>852,069</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(13)	225,066	72,579
Net current assets or liabilities		<u>352,159</u>	<u>779,490</u>
Total assets less current liabilities		372,134	797,655
<b>Total net assets or liabilities</b>		<u><u>372,134</u></u>	<u><u>797,655</u></u>
<b>The funds of the charity:</b>			
Restricted income funds	(15)	84,116	111,741
Unrestricted income funds	(15)	288,018	685,914
<b>Total charity funds</b>		<u><u>372,134</u></u>	<u><u>797,655</u></u>

Approved by the trustees on 24th January 2024

Elena Fowler      Chair of Trustees

Joshua McGarey    Treasurer

The notes on pages 17 to 29 form part of these accounts.

## Statement of Cash Flows for the year ending 31 March 2023

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>		
Net movement in funds	(425,521)	(23,761)
Add back depreciation	9,992	9,057
Deduct investment income	(5,759)	(3,686)
Decrease/(increase) in debtors	34,386	(38,295)
Increase/(decrease) in creditors	152,487	(70,938)
<b>Net cash used in operating activities</b>	<u>(234,415)</u>	<u>(127,623)</u>
<b>Cash flows from investment activities:</b>		
Interest	5,759	3,686
Purchase of fixed assets	(11,802)	(7,457)
<b>Net cash provided by investing activities</b>	<u>(6,043)</u>	<u>(3,771)</u>
Increase/(decrease) in cash and cash equivalents during the year	(240,458)	(131,394)
Cash and cash equivalents brought forward	755,277	886,671
<b>Cash and cash equivalents carried forward</b>	<u><u>514,819</u></u>	<u><u>755,277</u></u>

## Notes to the accounts

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 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 32 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.

Legacy gifts are recognised on a case by case basis following the grant of probate when the executor of the estate has communicated in writing the amount of the legacy, that there are sufficient assets in the estate to pay the legacy and that any conditions attached to the legacy are within the control of the charity or have been met.

**(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 website and fundraising expenses.

**(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

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Restricted grants:				
Manchester City Council (Various Funds)	-	231,455	231,455	172,643
Greater Manchester Combined Authority	-	6,632	6,632	6,740
Anonymous Grant	-	20,000	20,000	20,000
Edward Holt Charitable Trust	-	34,238	34,238	29,270
Duchy of Lancaster	-	7,000	7,000	-
Garfield Weston Foundation	-	-	-	50,000
The Booth Charities	-	20,000	20,000	23,126
The Booth Charities - Utilities	-	3,000	3,000	-
Albert Hunt Trust	-	5,000	5,000	-
Manchester City Council - GM Think	-	10,146	10,146	-
National Lottery - Awards for All	-	9,450	9,450	-
National Lottery - Reaching Communities	-	15,175	15,175	-
Greater Manchester High Sheriffs Trust	-	5,000	5,000	-
Postcode Neighbourhood Trust	-	-	-	19,950
PRS Move on CWP	-	-	-	36,000
Places for People Foundation	-	5,040	5,040	-
Comic Relief	-	60,235	60,235	44,347
Cotton Industry War Memorial Trust	-	4,500	4,500	-
Social Bite Fund	-	4,650	4,650	13,020
Sport England	-	6,690	6,690	-
Sport England - repaid in 23/24	-	(6,690)	(6,690)	-
The Distributors Christmas Fund	-	1,500	1,500	-
Relief in Need	-	5,000	5,000	-
Manchester VCSE Partnership Recovery Fund	-	-	-	19,999
JPS and AK Sahni Trust	-	2,000	2,000	-
UKH Foundation	-	4,000	4,000	5,000
Hate Crime Awareness	-	500	500	-
MCC MHP	-	30,000	30,000	30,000
Julia and Hans Rausing - The Big Give Trust	-	14,900	14,900	10,000
Cadent	-	-	-	5,000
Macc (Big Change)	-	-	-	7,713
Young Manchester VCSE	-	19,999	19,999	-
The Barnabas Charitable Trust	-	5,000	5,000	5,000
Grants for Individuals	-	1,799	1,799	-
Transport for Greater Manchester	-	-	-	6,000
Peter Sowerby Foundation	-	-	-	25,000
Crisis UK	-	-	-	25,000
Other Grants	-	-	-	21,045
Unrestricted grants/contracts:				
HMRC CVJRS	-	-	-	32
J Sainsbury	250	-	250	-
Other	-	-	-	5,195
	250	526,219	526,469	580,080

## Notes to the accounts

## 4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Restricted grants:			
Manchester City Council	-	172,643	172,643
Greater Manchester Combined Authority	-	6,740	6,740
Other Grant	-	20,000	20,000
Edward Holt Trust	-	29,270	29,270
Garfield Weston Foundation	-	50,000	50,000
The Booth Charities	-	23,126	23,126
Postcode Neighbourhood Trust	-	19,950	19,950
PRS Move on CWP	-	36,000	36,000
Comic Relief	-	44,347	44,347
Social Bite Fund	-	13,020	13,020
Manchester VCSE Partnership Recovery Fund	-	19,999	19,999
UKH Foundation	-	5,000	5,000
MCC MHP	-	30,000	30,000
Julia and Hans Rausing	-	10,000	10,000
Cadent	-	5,000	5,000
Macc (Big Change)	-	7,713	7,713
The Barnabas Charitable Trust	-	5,000	5,000
Transport for Greater Manchester	-	6,000	6,000
Peter Sowerby Foundation	-	25,000	25,000
Crisis	-	25,000	25,000
Other Grants	-	21,045	21,045
Unrestricted grants/contracts:			
HMRC CVJRS	32	-	32
Other	5,195	-	5,195
	<u>5,227</u>	<u>574,853</u>	<u>580,080</u>

Notes to the accounts

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Student Placement Fees	5,166	-	5,166	3,420
	<u>5,166</u>	<u>-</u>	<u>5,166</u>	<u>3,420</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Student Placement Fees	3,420	-	3,420
	<u>3,420</u>	<u>-</u>	<u>3,420</u>

## Notes to the accounts

## 6. Expenditure

	Homeless Support Activities	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£
<b>Expenditure on raising funds:</b>			
Website	465	465	-
Online Processing Fees	1,866	1,866	-
Fundraising Events	520	520	-
Costs of Raising Funds	-	-	162,078
Fundraising Salary Costs	103,497	103,497	-
Fundraising Costs	12,295	12,295	-
	<u>118,643</u>	<u>118,643</u>	<u>162,078</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	596,041	596,041	-
Sessional Workers	1,760	1,760	-
Activities	51,280	51,280	-
Welfare	52,610	52,610	-
Consumables	532	532	-
Food	24,846	24,846	-
Help into Employment	6,943	6,943	-
Reconnections	8,323	8,323	-
Training	9,120	9,120	-
Recruitment	41,984	41,984	-
Partnerships	51,028	51,028	-
Volunteer Expenses	19,509	19,509	-
Cleaning & Waste Disposal	22,747	22,747	-
DBS Costs	1,085	1,085	-
Grants to Individuals	1,070	1,070	-
Client Costs	5,281	5,281	-
Client Accommodation Costs	15,017	15,017	-
Affiliations	966	966	-
Awards	3,285	3,285	-
Building Repairs	18,609	18,609	-
Kitchen Repairs	1,684	1,684	-
Business in the Community	30,017	30,017	-
IT and Software	21,221	21,221	-
Heat, Light & Water	31,416	31,416	-
Rates	3,046	3,046	-
Staff Travel	1,800	1,800	-
Staff Wellbeing	2,725	2,725	-
Bank Charges	86	86	-
Minor Equipment	1,119	1,119	-
Telephone	17,775	17,775	-
Insurance	3,211	3,211	-
Governance Costs	14,631	14,631	-
Printing, Stationery & Postage	2,525	2,525	-
Depreciation	9,992	9,992	-
	<u>1,073,284</u>	<u>1,073,284</u>	<u>-</u>
<b>Other expenditure:</b>			
General Expenses	745	745	-
	<u>745</u>	<u>745</u>	<u>-</u>
	<u>1,192,672</u>	<u>1,192,672</u>	<u>162,078</u>
Unrestricted funds		638,828	453,675
Restricted funds		553,844	463,112
		<u>1,192,672</u>	<u>916,787</u>

The analysis of charitable expenditure was grouped into broad headings in the 2022 accounts and, therefore, like for like comparatives are not available. See note below for the 2022 comparatives.

## Notes to the accounts

## 6. Expenditure on charitable activities

Previous reporting period

	Direct Staff Costs	Other Direct Costs	Support Costs	Total 2022
Activity:				
Catering and Wellbeing	59,204	20,857	68,268	148,329
Arts Activities	15,864	16,826	58,452	91,142
Advice Service	118,848	69,407	86,549	274,804
Skills and Employment	106,042	72,305	61,476	239,823
Partnerships	-	611	-	611
	<u>299,958</u>	<u>180,006</u>	<u>274,745</u>	<u>754,709</u>

## 7. Analysis of expenditure on charitable activities

As per the description in 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
Independent Examination 2023	-	1,320	1,320	type of expense
Audit Fees	-	296	296	type of expense
Other Accountancy Services	-	2,688	2,688	type of expense
Other Professional Fees	69	-	69	type of expense
Strategic Work	10,258	-	10,258	type of expense
	<u>10,327</u>	<u>4,304</u>	<u>14,631</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	2,400	2,400	type of expense
	<u>-</u>	<u>2,400</u>	<u>2,400</u>	

## 9. Analysis of staff costs

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Wages and Salaries	488,850	486,204
Social Security Costs	56,543	40,342
Pension Costs	50,648	42,973
	<u>596,041</u>	<u>569,519</u>
Support costs	-	-
Charitable activities	596,041	569,519
	<u>596,041</u>	<u>569,519</u>

The average number of employees during the year was 21, FTE 19 (previous year: 18, FTE 18).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer, the Deputy Chief Executive Officer and the Head of Fundraising.

The total employment benefits, including employer pension contributions of the key management personnel were £147,235 (previous year: £175,113). One employee has benefits in excess of £60,000 (previous year: none).

## Notes to the accounts

## 10. Independent Examiner and Auditor Fees

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Auditors Fee (2022)	296	2,400
Other Accountancy Services	2,688	-
Independent Examination Fees (2023)	1,320	-
	<u>4,304</u>	<u>2,400</u>

## 11. Tangible Fixed Assets

	Computers	Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	55,267	37,095	92,362
Additions	4333	7,469	11,802
At 31 March 2023	<u>59,600</u>	<u>44,564</u>	<u>104,164</u>
<b>Depreciation</b>			
At 1 April 2022	39,702	34,495	74,197
Charge for Year	6,632	3,360	9,992
At 31 March 2023	<u>46,334</u>	<u>37,855</u>	<u>84,189</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>13,266</u>	<u>6,709</u>	<u>19,975</u>
At 31 March 2022	<u>15,565</u>	<u>2,600</u>	<u>18,165</u>

## 12. Analysis of debtors

	2023	2022
	£	£
Debtors	37,683	94,319
Gift Aid	3,686	2,473
Prepayments	21,037	-
	<u>62,406</u>	<u>96,792</u>

Debtors and prepayments related to restricted funds £30,195 (2022: £86,227) and unrestricted funds £26,836 (2022: £10,565).

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

	2023	2022
	£	£
Creditors	133,888	5,434
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	11,110	40,564
Taxation and social security	17,915	13,040
Deferred income	62,153	13,541
	<u>225,066</u>	<u>72,579</u>

## 14. Deferred income

Deferred income comprises grants received for periods after the year end.

Balance as at 1 April 2022	13,541
Amount released to income earned from charitable activities	(13,541)
Amount deferred in year	62,153
Balance at 31 March 2023	<u>62,153</u>

Notes to the accounts

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	635,914	240,932	(638,828)	50,000	288,018
Designated Fund	50,000	-	-	(50,000)	-
	<u>685,914</u>	<u>240,932</u>	<u>(638,828)</u>	<u>-</u>	<u>288,018</u>

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	771,416	318,173	(453,675)	-	635,914
Designated Fund	50,000	-	-	-	50,000
	<u>821,416</u>	<u>318,173</u>	<u>(453,675)</u>	<u>-</u>	<u>685,914</u>

Name of unrestricted fund:

General Fund  
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds  
For the Building Repair Fund for unexpected repair costs

## Notes to the accounts

## 15. Analysis of charitable funds

## Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
PRS Move on CWP	31,117	-	(31,117)	-	-
Comic Relief	3,595	60,235	(59,527)	-	4,303
Social Bite Fund	5,510	4,650	(10,160)	-	-
Manchester VCSE Partnership Recovery Fund	7,242	-	(7,242)	-	-
MCC MHP	30,000	30,000	(30,000)	-	30,000
Peter Sowerby Foundation	6,221	-	(6,221)	-	-
Crisis UK	20,833	-	(4,000)	-	16,833
Other Grants	7,223	-	(4,844)	-	2,379
Manchester City Council (Various Funds)	-	231,455	(231,455)	-	-
Greater Manchester Combined Authority	-	6,632	(6,632)	-	-
Anonymous Grant	-	20,000	(20,000)	-	-
Edward Holt Charitable Trust	-	34,238	(34,238)	-	-
Duchy of Lancaster	-	7,000	(4,430)	-	2,570
The Booth Charities	-	20,000	(20,000)	-	-
The Booth Charities - Utilities	-	3,000	(3,000)	-	-
Albert Hunt Trust	-	5,000	(5,000)	-	-
Manchester City Council - GM Think	-	10,146	(10,146)	-	-
National Lottery - Awards for All	-	9,450	(6,739)	-	2,711
National Lottery - Reaching Communities	-	15,175	-	-	15,175
Greater Manchester High Sheriffs Trust	-	5,000	(5,000)	-	-
Places for People Foundation	-	5,040	(4,560)	-	480
Cotton Industry War Memorial Trust	-	4,500	(4,500)	-	-
Sport England	-	6,690	-	-	6,690
Sport England - repaid in 23/24	-	(6,690)	-	-	(6,690)
The Distributors Christmas Fund	-	1,500	(1,500)	-	-
Relief in Need	-	5,000	(5,000)	-	-
JPS and AK Sahnii Trust	-	2,000	(2,000)	-	-
UKH Foundation	-	4,000	(4,000)	-	-
Hate Crime Awareness	-	500	(500)	-	-
Julia and Hans Rausing - The Big Give Trust	-	14,900	(14,900)	-	-
Young Manchester VCSE	-	19,999	(10,334)	-	9,665
The Barnabas Charitable Trust	-	5,000	(5,000)	-	-
Grants for Individuals	-	1,799	(1,799)	-	-
	111,741	526,219	(553,844)	-	84,116

## Notes to the accounts

## 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
	£	£	£	£	£
Manchester City Council	-	172,643	(172,643)	-	-
Greater Manchester Combined Authority	-	6,740	(6,740)	-	-
Other Grant	-	20,000	(20,000)	-	-
Edward Holt Trust	-	29,270	(29,270)	-	-
Garfield Weston Foundation	-	50,000	(50,000)	-	-
The Booth Charities	-	23,126	(23,126)	-	-
Postcode Neighbourhood Trust	-	19,950	(19,950)	-	-
PRS Move on CWP	-	36,000	(4,883)	-	31,117
Comic Relief	-	44,347	(40,752)	-	3,595
Social Bite Fund	-	13,020	(7,510)	-	5,510
Manchester VCSE Partnership Recovery Fund	-	19,999	(12,757)	-	7,242
UKH Foundation	-	5,000	(5,000)	-	-
MCC MHP	-	30,000	-	-	30,000
Julia and Hans Rausing	-	10,000	(10,000)	-	-
Cadent	-	5,000	(5,000)	-	-
Macc (Big Change)	-	7,713	(7,713)	-	-
The Barnabas Charitable Trust	-	5,000	(5,000)	-	-
Transport for Greater Manchester	-	6,000	(6,000)	-	-
Peter Sowerby Foundation	-	25,000	(18,779)	-	6,221
Crisis	-	25,000	(4,167)	-	20,833
Other Grants	-	21,045	(13,822)	-	7,223
	-	574,853	(463,112)	-	111,741

## Notes to the accounts

## 15. Analysis of charitable funds

## Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
PRS Move on CWP	for rent deposits and tenancy packages
Comic Relief	for resettlement worker salary, overheads, EU connections, food, utilities, training and consultancy
Social Bite Fund	for food for the café
Manchester VCSE Partnership Recovery Fund	for MHP co-ordinator
MCC MHP	for MHP co-ordinator
Peter Sowerby Foundation	for arts pilot programme
Crisis UK	for accommodation pathway for women
Other Grants	for art materials, running costs, training and food
Manchester City Council (Various Funds)	for prevention of homelessness activities, Cold Weather project, resettlement, reconnections and work club
Greater Manchester Combined Authority	for project worker skills salary
Anonymous Grant	for running costs/overheads
Edward Holt Charitable Trust	for project worker costs, overheads, staff training
Duchy of Lancaster	for training and food
The Booth Charities	for running costs
The Booth Charities - Utilities	for gas and electricity
Albert Hunt Trust	for running costs
Manchester City Council - GM Think	for GM Think officer and activity
National Lottery - Awards for All	for wellbeing sessions running costs
National Lottery - Reaching Communities	for the community café
Greater Manchester High Sheriffs Trust	for art materials
Places for People Foundation	for bus tickets, qualifications, telephones, data
Cotton Industry War Memorial Trust	for tables, fridges/freezer for the café
Sport England	for boxing, salaries, boxing equipment
Sport England - repaid in 23/24	for repayment of the grant in 23/24
The Distributors Christmas Fund	for Christmas activities
Relief in Need	for work related qualifications, clothes for interviews, bus tickets when going for interviews and starting work
JPS and AK Sahni Trust	for core cost support
UKH Foundation	for creative wellbeing activities and job club
Hate Crime Awareness	for inclusivity sessions to assess peoples' awareness of hate crime and reporting and develop EDI procedures and policies
Julia and Hans Rausing - The Big Give Trust	for The Big Give 2022
Young Manchester VCSE	for MHP co-ordinator
The Barnabas Charitable Trust	for garden project
Grants for Individuals	for grants for individuals

## Notes to the accounts

## 16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	19,975	-	-	19,975
Cash at bank and in hand	266,917	-	247,902	514,819
Other net current assets/(liabilities)	1,126	-	(163,786)	(162,660)
<b>Total</b>	<b>288,018</b>	<b>-</b>	<b>84,116</b>	<b>372,134</b>

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	18,165	-	-	18,165
Cash at bank and in hand	593,536	50,000	111,741	755,277
Other net current assets/(liabilities)	24,213	-	-	24,213
<b>Total</b>	<b>635,914</b>	<b>50,000</b>	<b>111,741</b>	<b>797,655</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. Operating Leases

	2023	2022
	£	£
Not later than one year	10,827	-
Later than one year and not later than five years	19,925	-
	<b>30,752</b>	<b>-</b>

The Charity leases Edward Holt House from the Edward Holt Trust. The lease is for 82 years from 22nd March 2013. The charity is recharged for the insurance cost of the building.

## 19. Taxation

As a charity, The Booth Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.

**THE BOOTH CENTRE**

England & Wales - Charity number 1062674

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# Accounts

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**The Booth Centre**  
**Report and Financial Statements**  
**31 March 2022**

The Booth Centre  
Edward Holt House  
Pimblett Street  
Manchester  
M3 1FU

Registered Charity No. 1062674

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## **The Booth Centre Trustees' Annual Report**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Legal and Administrative Details**

#### **Constitution**

The Booth Centre was established as a charitable trust, constituted by a trust deed, on 18 April 1997 and on 1 June 1997 the Trust took over the running of the Booth Centre. The Booth Centre Trust is registered with the Charities Commission (Registration Number 1062674). The Trust is managed by a board of trustees, who act as the administrative body.

#### **Trustees**

The trustees who have served during this period are:-

Elena Fowler – (Chair)  
Andrew Mullen (Vice Chair)  
Catherine Bowen-Colthurst  
David Briggs  
Joshua McGarey (Treasurer)  
Antonia Phoenix

John Garrard – resigned 1 September 2021  
David Holgate – resigned 31 May 2022  
Andrew Morris - resigned 4 July 2022  
Joanne Wilson – resigned 5 November 2021

#### **Address**

The Trust's address is:-  
The Booth Centre  
Edward Holt House  
Pimblett Street  
Manchester  
M3 1FU

#### **Bankers**

The Trust's principal bankers are:-  
The Co-operative Bank plc  
Olympic House, 6 Olympic Court  
Salford M5 2QP

#### **Independent Examiner**

Patricia Richards FCA, DChA  
Wyatt Morris Golland Ltd  
Park House, 200 Drake Street  
Rochdale OL16 1PJ

## **The Booth Centre Trustees' Annual Report**

### **Legal and Administrative Details – continued**

#### **Appointment of Trustees**

The Trustees may convene and appoint a new Trustee to hold office for a period of five years. Trustees are appointed through residence, occupation, employment or otherwise have specialist knowledge of the area of benefit or who are able by virtue of their personal or professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

New Trustees undergo an induction which covers the history of the centre, our Vision, Mission and Values, the main policies, guidelines and working practices. Each Trustee receives an induction pack which includes their role and responsibilities as Trustees and includes information from the Charities Commission. They also spend time in the Centre learning how the Centre works on a day to day basis and meeting staff, volunteers and people who come to the Centre.

#### **Risk Assessment**

The trustees have a risk management strategy which is reviewed quarterly by the Strategic Sub Group and includes a review of the principal risks and uncertainties that the charity faces; the establishment of policies systems and procedures to mitigate those risks identified and, the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is always going to be a priority to avoid any financial risk to the charity. This is managed by regular review of the charity's management accounts by our Finance Sub Committee together with regular review of our Fundraising Strategy against pre-determined targets by our Fundraising Sub Committee.

During the COVID-19 pandemic we have instituted a dynamic risk strategy which has changed as the situation has evolved and in line with Government guidance. This has enabled us to ensure that we are operating safely and safeguarding both the short term and the long term stability of the organisation.

#### **Organisational Structure**

The Trustees form the Management Committee of the charity and are responsible for setting and reviewing the policies, finances and strategic direction of the charity. The Trustees delegate the day to day management of the Centre to the CEO, Paul Newcombe. The CEO manages the Operations Manager, the Development Manager, the Service Manager and the Centre Manager who in turn manage other staff and volunteers.

## **The Booth Centre Trustees' Annual Report**

### **Financial Review**

The Trustees prepare and plan financial forecasts for the following two years to ensure adequate funding is available to achieve the aims of the organisation.

Our total income for the year ended 31<sup>st</sup> March 2022 was £893,026 compared to £1,019,401 in 2021 this was a decrease of £126,375 (12.4%). As with a majority of Charities, fundraising activities are very challenging as we readjust and recalibrate following the pandemic generally and more specifically with one off Covid focused grants.

In addition, the cost-of-living crises is having a detrimental impact on giving across all our income streams.

We have retained our statutory/commissioned grants and are looking to add to this income stream into the next three-year cycle.

Total expenditure amounted to £916,787 a reduction of £221,35 (19%) on 2021 expenditure of £1,138,182. This reflects the internal controls throughout the year to mirror income reduction forecasts.

We had set ourselves a target of keeping our reserves to below 12 months running costs, through increased activity. In 2021-22 we used £135,502 from our unrestricted reserves. Due to our increased expenditure, our unrestricted reserves at 31<sup>st</sup> March 2022, stand at £685,914 which equates to 8.7 months of total running costs in 2021-22.

### **Reserves Policy**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The policy of the trustees is that sufficient of the Charity's reserves shall be retained so that, in the event of a decision to close the Centre, funds are available to meet redundancy costs and to arrange an orderly run-down of the service over a period of 12 months.

We aim to maintain our reserves at this level because less than 10% of our income is confirmed at the start of the financial year. The vast majority of our income comes from one off-donations and one-off grants (including from the local authority), and as such our funding is at significant risk each year.

The balance of unrestricted funds at 31 March 2022 was £685,914 of which £667,749 is regarded as free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees have designated £50,000 to the Building Repair Fund to cover any unexpected repairs that may arise. The Trustees consider that the balance of unrestricted funds adequately meets the policy of maintaining sufficient reserves to arrange an orderly run-down of the service if a decision is made to close the charity.

# **The Booth Centre Trustees' Annual Report**

## **Objectives and Activities for Public Benefit**

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the management committee consider how planned activities will contribute to the aims and objectives they have set.

The Booth Centre is a community centre run with and for people affected by homelessness

The Booth Centre provides a warm welcome, an opportunity to belong, to gain a purpose and rebuild lives. Our programme includes activities such as volunteering, creative projects and sports, as well as training and help to gain employment. We also support people to improve their health and wellbeing, to access emergency accommodation, and to secure and maintain a permanent home. The Booth Centre is run in partnership with the people who attend. Together, we influence strategic change across the city.

### Our Vision

Our vision is for everyone to have a secure home and the opportunity to have a good quality of life.

### Our Mission

Our mission is to bring about positive change in the lives of people who are homeless or at risk of homelessness, and help them plan for and realise a better future.

### Our Values

- **Inclusive** — We are welcoming and supportive. We provide the opportunity for people to socialise, share experiences and learn from one another. We have an open-door policy and all our services are provided free of charge. We don't judge people and we never give up on anyone.
- **Respectful** - We respect each other and celebrate diversity so that everyone can give their best. We recognise the importance of providing a friendly environment where people can feel safe.
- **Empowering** - We encourage people to take personal responsibility for making positive changes in their lives by providing opportunities, developing their talents, and helping to build their confidence and self-esteem.
- **Partnership** - We recognise the importance of working collaboratively with people who come to the Centre to design, deliver and evaluate our services. We work jointly with other organisations to achieve the best outcomes.
- **Inspiring** - We all inspire one another to discover our purpose and reach our full potential, celebrating our achievements and positive steps forward

## **The Booth Centre Trustees' Annual Report**

### **Summary of Achievements 2021/2022**

We have achieved a vast amount of work over the past 12 months, working in a coproduced way, striving to live our values. The measurable outcomes below are a reflection of some of that work, though a great deal more takes place day in day out.

- 385 people took part in our Activities Programme which improves people's skills, confidence, self-esteem, and wellbeing
- 40 people were supported to access permanent, secure homes
- 52 people were supported to return home or reconnect with friends and family
- 95 people were supported to access health services including GPs, drug, alcohol and mental health support.
- 110 people gained 120 nationally recognised qualifications
- 85 people were helped to get back into employment, with 46 people sustaining their new job roles for three months or more
- 57 people from the Centre took part in strategic work, influencing policies to bring about positive change for people affected by homelessness, forever.

There is a wealth of other work which takes place that is measured in a qualitative manner, and can best be learnt by a visit to the Centre, to speak with the people accessing, designing, reviewing and delivering the service. It is also evidenced in many of our short films, stories and update on the website.

### **Services Provided at the Booth Centre in 2021/2022**

#### **1. Community Café**

When people first come to the Booth Centre, they are welcomed into a shared, inclusive Community Cafe. Over the last year, we have supported our people to access the following. All our services are free at the point of access.

- A warm welcome, sense of family and belonging
- Hot nutritious breakfasts and lunches,
- Toiletries, socks, hats and gloves and other essential items.
- An opportunity to socialise, have fun and build positive connections.

## **The Booth Centre Trustees' Annual Report**

### **Services Provided at the Booth Centre in 2021/2022 (continued)**

#### **2. Holistic Change Programme**

We have continued to develop our holistic change service, ensuring that we can motivate people to make positive changes in their lives.

Our approach involves:

- Working with people to identify personal goals, recognising their strengths, skills, and abilities which will help them to achieve these goals and providing encouragement and support where needed to enable people to achieve their goals.
- People don't need to be referred and there is no time limit on people's involvement with the Centre. We are here for people when they want to come and join us.
- A wide range of specialist support available onsite, which people can access if they chose to, including:
  - Housing – helping people to move away from the streets into safe supported accommodation, to secure permanent tenancies, to maintain tenancies or to reconnect and return to friends or family in the UK or abroad
  - Finances – assisting people to budget, manage bills, maximise access to benefits, open bank accounts and financially plan their return to employment
  - Essential documentation – helping people move forward in their lives through obtaining identification documents, including birth certificates and passports
  - Health and wellbeing —supporting people to access and engage with other services including GPs, drug and alcohol services and mental health workers. We also work alongside a variety of specialist health practitioners who ordinarily visit the Centre, as detailed in our Partnerships below. Whilst these partners have been unable to come into the Centre over the last year, we have continued to support people to access their vital services via telephone referral.
  - Legal support – helping people to access legal support when they need to challenge housing, benefit or immigration decisions and to support European migrants to apply for Settled Status in relation to Brexit.
- Signposting to a full range of other services and facilitating access to all the support each individual may want to access.

## **The Booth Centre Trustees' Annual Report**

### **Services Provided at the Booth Centre in 2021/2022 (continued)**

#### **3. Arts, Sports and Activities Programme**

At the Booth Centre we value the role of the Arts and Sport in helping people to break the cycle of homelessness. Through these activities, people are empowered to develop their skills, confidence and self-esteem, gain purpose, create new positive social support networks, improve their health and wellbeing, and have fun. We have a comprehensive well-being approach and programme of activities.

- A wide range of workshops including art (painting, drawing, ceramics etc.), music, sewing and creative writing. All work is delivered through high quality, challenging and enjoyable workshops run by experienced, skilled arts practitioners.
- Our own theatre company, in partnership with The Edge, with weekly drama sessions. Usually, we put on two annual public performances, showcasing the dedication and talents of our actors whilst also challenging public attitudes about homelessness.
- Gardening in our large, beautiful garden which provides a calm oasis in the heart of the city. The RHS' Britain in Bloom judges awarded us the gold outstanding award again this year; the 7<sup>th</sup> in a row. Our garden is run by volunteers from the Centr.' award for the sixth time.
- Weekly walking group, football, table tennis, bowling, and other physical activities take place too.

#### **4. Employment and Skills Programme**

Our Employment and Skills programme helps people to develop their skills and confidence to move along the path to gaining employment. Employment is often a crucial step in helping someone to regain a purpose and self-esteem, resettle in the community, and obtain and sustain accommodation. Our programme includes:

- A weekly Job Club where people are enabled to write CVs, complete job applications, undertake job searches, develop interview skills and understand workplace expectations. Our Job Club is run in partnership with Business in the Community, an organisation who support people into employment via their links with high-quality employers
- Weekly Skills Sessions including digital skills and practical workshops like decorating and building maintenance, improving people's life skills and employability
- Inclusive Volunteering opportunities within the Centre which help people to gain work skills and enable them to get work-based references.
- Training courses that enable people to gain nationally recognised qualifications in work-based skills including Food Safety, Manual Handling, First Aid at Work, and the CSCS building site health and safety certificate
- ESOL classes for people whose first language isn't English
- Practical support to enable people to gain and sustain employment including interview and work clothes, bus tickets, and financial support to help people to cope before their wages arrives.

## **The Booth Centre Trustees' Annual Report**

### **Services Provided at the Booth Centre in 2021/2022 (continued)**

#### **Coproduction – a partnership with people who come to the Centre**

Everything we do at the Booth Centre is planned and delivered in genuine partnership with people coming to the Centre. We have multiple committees and groups which meet regularly to plan, deliver and evaluate our services. In addition, people from the Centre are involved in the recruitment of all our staff. We trust in and value each person's skills and insight wherever they may be along their journey.

We also enable people to directly influence change at a strategic level; we believe that people should have influence over the services and the systems which affect them. This year, significant achievements have included:

- More than 50 people from the Centre involved in the development and participating in the Manchester's Homelessness Partnership (MHP), a cross-sector response to homelessness, driving both practical and high-level change.
- Contributing personal insight into the development of supported accommodation including emergency accommodation for women and EU migrants.
- Running webinars, producing podcasts and online resources to raise awareness about homelessness and spread good practice
- Producing media guidelines, written with people who are homeless, now adopted by organisations.

The Booth Centre continues to be one of the homelessness sector's leading organisations on coproduction, facilitating a high level of involvement of people with experience of homelessness in decision-making. We value the importance of this joint-working so highly and as such do all we can to support others to adopt a coproduction approach. We provide shadowing opportunities, produce coproduction toolkits, host regional and national good practice workshops on coproduction, and provide hands-on support within other charities.

## **The Booth Centre Trustees' Annual Report**

### **Partnerships**

We strongly believe that collaboration is essential for us to meet our charitable objectives, this is regarded as a core driver as we plan, design and deliver services with Co production providing the foundations.

We work closely with partners across the voluntary and statutory sector, as well as with businesses and faith-based groups, to ensure that the best possible services are available for people affected by homelessness in Greater Manchester.

Key partnerships include:

- The Edward Holt Trust, who purchased our building on Pimblett Street to provide a home for the Booth Centre and provide it at a nominal rent. They have brought together and funded organisations under the umbrella of the Edward Holt Homeless Partnership to create pathways to help people who are sleeping rough to move off the streets and into good quality accommodation.
- Manchester City Council and the Greater Manchester Combined Authority.
- Other homelessness services across the city, including day centres, outreach services, immigration services, faith groups and emergency accommodation providers. Services we work with include: Big Change, Boaz, Business in the Community, Centrepont, Coffee 4 Craig, Cornerstone/Caritas, Equality FC, FareShare Greater Manchester, Fighting Fit Gym, Greater Manchester Immigration Aid Unit, Homeless Link, The Growth Company, Khizra Mosque, MASH, Manchester Homelessness Partnership, The Men's Room, Migrant Help, Mustard Tree, On The Out, Shelter, Street Support Manchester, Vincentian Volunteers, Greater Together Manchester, Stop Start Go, SPIN and Riverside.
- Social landlords and private landlords who are welcoming to people with a history of homelessness
- A range of healthcare providers who ordinarily visit the Centre weekly, including a practice nurse from the Urban Village Medical Practice, mental health workers from the NHS psychological therapies (IAPT) and Homeless Mental Health Teams, chiropodists from Forgotten Feet, Drug and Alcohol workers from CGL, a dentist from Revive Dental Practice and even a vet from Street Paws.
- Arts partnerships to jointly deliver activities at the Booth Centre including The Edge Theatre and Arts Centre, Stitched Up and athur+martha.
- Business in the Community with whom we jointly deliver our Job Club and employment programme.
- Homeless Link, the umbrella organisations for homeless sector organisations, with whom we have produced toolkits and guidance for other charities
- Manchester Homeless Partnership, a cross-sector response to homelessness. We co-chair the Emergency Accommodation Action Group, the Business Action Group, the Employment Action Group and are key members of the MHP Board meeting, Driving Group, Women's Group and Prevention Group.
- Manchester's Homelessness Partnership Advisory Group.

## **The Booth Centre Trustees' Annual Report**

### **Plans for the future**

We are nearing the end of the delivery of our three-year Strategic Plan 2021-2023 informed by our experience over the past 25 years and the need for systemic change. Our Strategic Plan was developed through a joint decision process which involved people who come to the Centre, volunteers, staff and trustees.

We review this regularly with all stakeholders to provide accountability and assist with maintaining momentum.

Our Strategic Plan 2021-2023 sets out the following key aims:

#### **Aim 1: Make the Booth Centre a great place to visit, volunteer and work**

We will ensure the Booth Centre is...

- A Safe Place: Where everyone is treated with respect.
- A Welcoming Place: Where people can socialise and feel a sense of belonging.
- A Positive Place: Which encourages people to move forward in their lives
- A High Quality Place: Reflecting the importance of the people who use the building.
- A Shared Place: Where everyone can contribute their ideas

#### **Aim 2: Continue working with people affected by homelessness to take a leading role in everything we do**

People from the Centre will be centrally involved in evaluation, planning and delivery. We will achieve this through:

- Inclusive planning and evaluation meetings for every area of the Centre.
- Our Supported Volunteering Programme to enable everyone to help run the Centre.
- Inclusive recruitment of staff, volunteers and trustees increasing representation of people who are or have been homeless.

#### **Aim 3: Take specific steps to support people affected by homelessness to secure a safe home and have a good quality of life**

##### A. Safe and secure homes

By 2023:

- 150 people will have moved into their own secure home.
- 750 people will move into temporary and/or supported accommodation.
- 360 will find a safe place to stay with friends or family.

##### B. Employment and qualifications

By 2023:

- 300 people will have secured employment.
- 300 people will have gained a nationally recognized qualification.

## **The Booth Centre Trustees' Annual Report**

### **Plans for the future (continued)**

#### **C. Health**

By 2023:

- We will have improved our nutritionally balanced breakfasts and lunches providing at least three of people's five a day.
- 300 people will have accessed health professional including nurses, mental health workers and drug and alcohol workers.

#### **D. Purpose, positive relationships and wellbeing**

By 2023:

- Over 1,000 people will have joined our Activities Programme helping to increase their skills, confidence, self-esteem and wellbeing.
- 240 people will have completed Supported Volunteer Placements with us.
- We will have staged nine high quality drama productions and art exhibitions.

#### **Aim 4: Influence local and national policy to affect positive and lasting change for people affected by homelessness**

- Enable people who are or have been homeless to play a central role in the development of strategies, policies and services to improve their effectiveness.
- Strengthen our approach to enable and support people to be involved in strategic work locally, nationally and internationally and ensure people are represented at relevant meetings.
- Develop and share our best practice approach to partnership working with others across our sector.
- Establish a new commissioning model enabling people who are or have been homeless to be centrally involved in making decisions about the funding of new services. We will commission at least one new project a year.

#### **Aim 5: Increase public awareness about homelessness**

It is only by increasing public awareness that changes will be made at a national level; changes that are vital in ending homelessness. We aim to contribute towards a greater understanding of both the issues and solutions around homelessness.

What we will achieve:

- Improved media coverage - We will contribute to informative features in local or national media which will increase people's understanding of the issues around homelessness.
- Greater understanding - We will invite people to our annual The Manchester Sleepout and other events which will inform and raise awareness of the issues and share how people can take positive action to affect change.
- New public perspectives - We will provide opportunities for people to showcase their skills and talents, challenging stereotypes about people who are homeless.

## **The Booth Centre Trustees' Annual Report**

### **Statutory Grant and other commissioning opportunities.**

- Provide the mechanism for dynamic review of our income streams. Strategy to ensure sustainable and balanced income that retains existing programmes and seeks others.
- Retain Manchester City Councils Homeless Prevention Grant and the Greater Manchester EU support grant.
- Enhance and expand our employment led activities through commissioned work.
- Pro-actively seek opportunities around floating support services and activities for those with restricted eligibility.

### **Refurbishment of the Community Café.**

- Through co production activities develop a prospectus for the café.
- To include physical refurbishment and a better training offer through NVQ training and assessment.
- Devise and deliver a fundraising campaign.

### **Chair's Comment**

This year, we rose to the challenge of ensuring a welcoming and constructive environment for people affected by homelessness during the Covid pandemic, then faced the further challenge of replacing our Founder CEO, Amanda Croome who left in November. Although sad to lose her, we have been delighted to welcome Paul Newcombe as our new CEO. He brings considerable experience of working in the homeless sector in Manchester

Paul is keen to support and maintain our core values, whilst further developing coproduction to ensure that the city's strategic approach to homelessness is informed by the people directly affected by it. Our shared aim is to help people achieve positive change, to come off the streets and settle into good quality accommodation with the support that they need.

I am proud of our range of creative and practical activities that provide people with the opportunity to recognise their talents and develop new skills, helping to build confidence and self-esteem. This year the garden has become an oasis of calm, helping people to reconnect with nature, and giving huge satisfaction to those who tend it and those who visit it. Everyone who comes to the Booth centre is assured of a warm welcome where there is a free breakfast and lunch and where they know that they are a valued and respected individual.

At a time when the world faces greater uncertainty with more people in Manchester feeling hungry and cold, and facing the possibility of homelessness, our work together with our partners and supporters, is more important than ever.

On behalf of all the Trustees I would like to thank our tireless staff group, volunteers and all our supporters who have helped us through. We can achieve nothing without our partners, and I would like to thank all those in the voluntary and statutory sector, as well as businesses and faith-based groups, who help us to fulfil our mission to ensure that the best possible services are available for people affected by homelessness in Greater Manchester

**The Booth Centre  
Trustees' Annual Report  
for the year ended 31 March 2022**

**Statement of responsibilities of the Trustees**

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 2023 and signed on their behalf by:

Name: Elena Fowler    Signed: *E Fowler*    Date: 27<sup>th</sup> March 2023  
Chair of Trustees

Name: Josh McGarey    Signed: *JMcG*    Date: 27<sup>th</sup> March 2023  
Trustee

**The Booth Centre**  
**Independent Examiner's Report to the Trustees of The Booth Centre**  
**Year ended 31 March 2022**

I report to the trustees on my examination of the accounts of The Booth Centre (the Charity) for the year ended 31<sup>st</sup> March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the ACT')

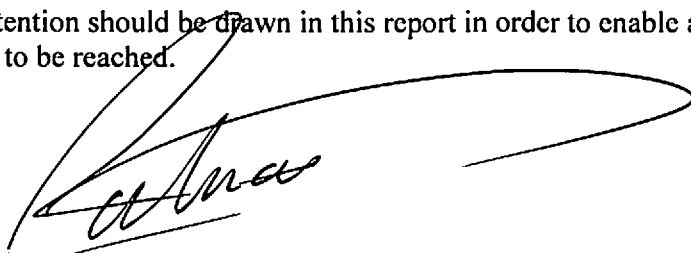
I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Patricia Richards BA (Hons), FCA, DChA  
Chartered Accountant ICAEW  
Wyatt Morris Golland Ltd  
Park House, 200 Drake Street  
Rochdale OL16 1PJ

Date: *27 March 2023*

**The Booth Centre**  
**Statement of Financial Activities**  
**Year ended 31 March 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>Income</b>							
Donations and legacies	4	311,035	574,853	885,888	438,976	562,130	1,001,106
Income from charitable activities		3,420	-	3,420	6,580	-	6,580
Investment income		3,686	-	3,686	5,058	-	5,058
Other income		<u>32</u>	<u>-</u>	<u>32</u>	<u>-</u>	<u>6,657</u>	<u>6,657</u>
Total Income		<u>318,173</u>	<u>574,853</u>	<u>893,026</u>	<u>450,614</u>	<u>568,787</u>	<u>1,019,401</u>
<b>Expenditure</b>							
Cost of raising funds		162,078	-	162,078	146,835	-	146,835
Expenditure on charitable activities	6	<u>291,597</u>	<u>463,112</u>	<u>754,709</u>	<u>422,560</u>	<u>568,787</u>	<u>991,347</u>
Total Expenditure		<u>453,675</u>	<u>463,112</u>	<u>916,787</u>	<u>569,395</u>	<u>568,787</u>	<u>1,138,182</u>
<b>Net (expenditure)/income and net movement in funds</b>		(135,502)	111,741	(23,761)	(118,781)	-	(118,781)
<b>Reconciliation of funds</b>							
Total Funds brought forward		821,416	-	821,416	940,197	-	940,197
Total Funds carried forward		<u>685,914</u>	<u>111,741</u>	<u>797,655</u>	<u>821,416</u>	<u>-</u>	<u>821,416</u>

There were no recognised gains or losses for the year other than those included in the Statement of Financial Activities.

The notes on pages 18 to 25 form part of these accounts.

**The Booth Centre**  
**Balance Sheet as at 31 March 2022**

	Note	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	9		18,165		19,765
<b>Current Assets</b>					
Debtors	10		96,792		58,497
Cash at bank and in hand			<u>755,277</u>		<u>886,671</u>
			<u>852,069</u>		<u>945,168</u>
<b>Creditors: amounts falling due within one year</b>	11		<u>72,579</u>		<u>143,517</u>
<b>Net Current Assets</b>			<u>779,490</u>		<u>801,651</u>
<b>Total assets less current liabilities</b>			<u>797,655</u>		<u>821,416</u>
<b>Net Assets</b>			<u>797,655</u>		<u>821,416</u>
<b>Funds of the Charity</b>					
Restricted			111,741		-
Unrestricted - Designated	14		50,000		50,000
Unrestricted - General			<u>635,914</u>		<u>771,416</u>
			<u>797,655</u>		<u>821,416</u>

Approved by the Trustees and signed on their behalf

Name: Elena Fowler    Signed: *E Fowler*    Date: 27<sup>th</sup> March 2023  
 Chair of Trustees

Name: Josh McGarey    Signed: *JMcG*    Date: 27<sup>th</sup> March 2023  
 Trustee

The notes on pages 18 to 25 form part of these accounts.

**The Booth Centre  
Statement of Cash Flows  
Year ended 31 March 2022**

	Note	Total Funds 2022 £	Total Funds 2021 £
Net cash used by operating activities	15	(127,623)	(62,411)
Cash flows from investing activities:			
Interest		3,686	5,058
Purchase of computers and equipment		<u>(7,457)</u>	<u>(12,156)</u>
Net cash utilised by investing activities		<u>(3,771)</u>	<u>(7,098)</u>
Change in cash and cash equivalents in the year		(131,394)	(69,509)
Cash and cash equivalents brought forward		<u>886,671</u>	<u>956,180</u>
Cash and cash equivalents carried forward		<u>755,277</u>	<u>886,671</u>

The notes on pages 18 to 25 form part of these accounts.

**The Booth Centre**  
**Notes to the Financial Statements**  
**Year ended 31 March 2022**

**1. Legal form of the Charity**

The Booth Centre is an unincorporated UK charity registered with Charity Commission. It is governed by its constitution

**2. Accounting Policies**

**a) Basis of Preparation and Assessment of Going Concern**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn.

The financial statements are prepared in GBP, being the functional currency, and are rounded to the nearest pound.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value.

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

**b) Funds Structure**

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2022**

**Accounting Policies (continued)**

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 and grants are recognised in the statement of financial activities when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant 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 met.

Legacy gifts are recognised on a case by case basis following the grant of probate when the executor of the estate has communicated in writing the amount of the legacy, that there are sufficient assets in the estate to pay the legacy and that any conditions attached to the legacy are within the control of the charity or have been met.

Investment income is included when receivable.

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 or estimated reliably. All expenditure is accounted for on an accruals basis.

Costs of raising funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them including governance costs.

e) **Tangible Fixed Assets and Depreciation**

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is provided to write off the excess of cost over estimated residual amount over their useful lives on a reducing balance basis as follows:- Computer & Office equipment – between 33.3% & 50%.

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2022**

**Accounting Policies (continued)**

f) Government Grants – Covid 19

Government grants are recognised when there is a reasonable assurance that the charity will comply with the conditions attaching to the grant and the grant will be received. Following the outbreak of the Covid-19 Pandemic the charity furloughed some members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period salaries were due for.

**2. Analysis of Staff Costs and Remuneration of Key Management Personnel**

The average number of full time equivalent employees during the year was 18 (2021 - 17). Staff costs were as follows:-

	2022	2021
	£	£
Salaries	486,204	469,232
Social security costs	40,342	37,987
Pension costs	<u>42,973</u>	<u>40,674</u>
	<u>569,519</u>	<u>547,893</u>

The Charity considers its key management personnel comprise the trustees, the Chief Executive Officer, the Operations Manager and the Development Manager. The total employment benefits including employer pension contributions of the key management personnel were £175,113 (2021 - £157,278). There was no employee who received employee benefits of more than £60,000 (2021 – None).

The charity operates a defined contribution pension scheme in respect of employees. The scheme and its assets are held by independent managers. The total contribution in the year was £42,973 (2021 £40,674). The outstanding contributions at the year-end amounted to £Nil (2021 £Nil).

**3. Trustees Remuneration and Expenses**

Neither remuneration nor expenses were paid to any trustee during the period.

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2022**

	Note	2022 £	2021 £
<b>4. Income</b>			
Donations and legacies:			
Grants	5	580,048	619,907
Donations		277,452	348,959
Legacy		-	5,000
Gift Aid refund		<u>28,388</u>	<u>27,240</u>
		<u>885,888</u>	<u>1,001,106</u>
Income from charitable activities:			
Student placement fee		<u>3,420</u>	<u>6,580</u>
Investment income			
Bank Interest - gross		<u>3,686</u>	<u>5,058</u>
Other Income - Coronavirus Job Retention Scheme		<u>32</u>	<u>6,657</u>
<b>Total Income</b>		<u>893,026</u>	<u>1,019,401</u>
<b>5. Grants Received</b>		<b>2022</b>	<b>2021</b>
Restricted Funds:		<b>£</b>	<b>£</b>
Manchester City Council – Various grants		172,643	206,643
Greater Manchester Combined Authority		6,740	9,245
Other grant		20,000	20,000
Comic Relief		44,347	79,678
Edward Holt Trust		29,270	34,464
The Booth Charities		23,126	21,000
Garfield Weston Foundation		50,000	-
Postcode Neighbourhood Trust		19,950	-
PRS Move on CWP		36,000	-
Social Bite Fund		13,020	-
Manchester VCSE Partnership Recovery Fund		19,999	-
UKH Foundation		5,000	-
MCC MHP		30,000	-
Big Give/Julia & Hans Rausing		10,000	-
Cadent		5,000	-
MACC (Big Change)		7,713	9,566
The Barnabas Charitable Trust		5,000	5,000
Transport for Greater Manchester		6,000	-
The Manchester Guardian Society Charitable Trust		-	2,000
Peter Sowerby Foundation		25,000	-
Duchy of Lancaster Benevolent Fund		-	5,000
The Mayor of Greater Manchester's Charity		-	16,000
Homeless Link		-	106,256
Crisis		25,000	9,950
Cotton Industry War Memorial Trust		-	14,000
The Steel Charitable Trust		-	3,428
Other grants		<u>21,045</u>	<u>19,900</u>
Restricted carried forward		<u>574,853</u>	<u>562,130</u>

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2022**

	Note	2022 £	2021 £
<b>5. Grants Received (Continued)</b>			
Restricted brought forward		574,853	562,130
Unrestricted Funds:			
Dickanson's Charity		-	500
Gertrude Mackennal Trust		-	31,377
Other		<u>5,195</u>	<u>25,900</u>
		<u>5,195</u>	<u>57,777</u>
Total grants received		<u>580,048</u>	<u>619,907</u>

**6. Analysis of Expenditure on Charitable Activities**

	Direct Staff Costs £	Other Direct Costs £	Support Costs £	2022 Total £
Activity:				
Catering and Wellbeing	59,204	20,857	68,268	148,329
Arts Activities	15,864	16,826	58,452	91,142
Advice Service	118,848	69,407	86,549	274,804
Skills & Employment	106,042	72,305	61,476	239,823
Partnerships	<u>-</u>	<u>611</u>	<u>-</u>	<u>611</u>
	<u>299,958</u>	<u>180,006</u>	<u>274,745</u>	<u>754,709</u>

	Direct Staff Costs £	Other Direct Costs £	Support Costs £	2021 Total £
Activity:				
Catering and Wellbeing	44,066	30,975	70,851	145,892
Arts Activities	11,482	38,231	60,705	110,418
Advice Service	97,785	102,255	90,633	290,673
Skills & Employment	122,596	99,886	64,423	286,905
Partnerships	<u>-</u>	<u>157,459</u>	<u>-</u>	<u>157,459</u>
	<u>275,929</u>	<u>428,806</u>	<u>286,612</u>	<u>991,347</u>

The total of Governance costs included within support costs was £2,400 (2021 - £3,000).

In 2022 the total on charitable expenditure was £754,709 (2021 - £991,347) of which £291,597 (2021 - £422,560) was expenditure from unrestricted funds and £463,112 (2021 - £568,787) was expenditure from restricted funds.

Support costs, including Governance costs attributable to charitable activities are apportioned to the activity on the following bases:

Building costs – on the area occupied by the activity

Other support costs – on the number of staff members employed for the activity

Support costs include the salary of the Chief Executive Officer and the Operations Manager.

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2022**

<b>7.</b>	<b>Net Income for the year</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	This is stated after charging:		
	Depreciation	9,057	9,864
	Auditor's fee	-	3,000
	Independent examiner's fee	2,400	-

**8. Taxation**

As a charity, The Booth Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.

**9. Tangible Fixed Assets**

<b>Cost</b>	<u><b>Computers</b></u>	<u><b>Equipment</b></u>	<u><b>Total</b></u>
	<b>£</b>	<b>£</b>	<b>£</b>
As at 1 April 2021	47,810	37,095	84,905
Additions	7,457	-	7,457
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2022	<u>55,267</u>	<u>37,095</u>	<u>92,362</u>
<b>Depreciation</b>			
As at 1 April 2021	31,945	33,195	65,140
Charge for year	7,757	1,300	9,057
On disposals	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2022	<u>39,702</u>	<u>34,495</u>	<u>74,197</u>
<b>Net Book Value</b>			
As at 31 March 2022	<u>15,565</u>	<u>2,600</u>	<u>18,165</u>
As at 31 March 2021	<u>15,865</u>	<u>3,900</u>	<u>19,765</u>

<b>10.</b>	<b>Debtors</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Debtors & prepayments	94,319	56,480
	H.M. Revenue & Customs - Gift Aid	<u>2,473</u>	<u>2,017</u>
		<u>96,792</u>	<u>58,497</u>

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2022**

<b>11. Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred income (Note 12)	13,541	33,437
H.M. Revenue & Customs – PAYE/NI	13,040	10,446
Pension creditor	5,434	-
Accruals	<u>40,564</u>	<u>99,634</u>
	<u><b>72,579</b></u>	<u><b>143,517</b></u>
<b>12. Deferred Income</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred income brought forward	33,437	76,028
Grants received in year	32,500	52,250
Amount released in year	<u>(52,396)</u>	<u>(94,841)</u>
Deferred income carried forward	<u><b>13,541</b></u>	<u><b>33,437</b></u>
Due within one year (Note 11)	13,541	33,437
Due after more than one year	-	-

The balance brought forward related to a grant received to fund a support worker until 31 August 2021. A similar grant received in the current year related to the funding of support workers for a defined period and the appropriate proportion of the grant has again been deferred.

**13. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2022 as represented by:			
Tangible fixed assets	18,165	-	18,165
Net current assets	<u>667,749</u>	<u>111,741</u>	<u>779,490</u>
	<u><b>685,914</b></u>	<u><b>111,741</b></u>	<u><b>797,655</b></u>
Fund balances at 31 March 2021 as represented by:			
Tangible fixed assets	19,765	-	19,765
Net current assets	<u>801,651</u>	<u>-</u>	<u>801,651</u>
	<u><b>821,416</b></u>	<u><b>-</b></u>	<u><b>821,416</b></u>

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2022**

<b>14. Designated funds</b>	<b>2022</b>	<b>2021</b>
	£	£
Building Repair Fund	<u>50,000</u>	<u>50,000</u>

The Building Repair Fund represents funds designated for unexpected repair costs.

**15. Reconciliation of net income to net cash generated by operating activities**

	<b>2022</b>	<b>2021</b>
	£	£
Net movement in funds as per the statement of financial activities	(23,761)	(118,781)
Adjustments for:		
Depreciation charge	9,057	9,864
Deduct interest income shown in investing activities	(3,686)	(5,058)
(Increase)/decrease in debtors	(38,295)	6,482
(Decrease)/increase in creditors	<u>(70,938)</u>	<u>45,082</u>
Net cash used by operating activities	<u>(127,623)</u>	<u>(62,411)</u>

**16. Related Party Transactions**

The trustees do not consider that there have been any related party transactions in the year or in the previous year.

**THE BOOTH CENTRE**

England & Wales - Charity number 1062674

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# Accounts

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**The Booth Centre**  
**Report and Financial Statements**  
**31 March 2021**

[24 AUGUST 2021 VERSION]

The Booth Centre  
Edward Holt House  
Pimblett Street  
Manchester  
M3 1FU

Registered Charity No. 1062674

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## **The Booth Centre Trustees' Annual Report**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Legal and Administrative Details**

#### **Constitution**

The Booth Centre was established as a charitable trust, constituted by a trust deed, on 18 April 1997 and on 1 June 1997 the Trust took over the running of the Booth Centre. The Booth Centre Trust is registered with the Charities Commission (Registration Number 1062674). The Trust is managed by a board of trustees, who act as the administrative body.

#### **Trustees**

The trustees who have served during this period are:-

Elena Fowler – (Chair from 17 November 2020)

Andrew Mullen (Vice Chair)

Catherine Bowen-Colthurst

David Briggs – appointed 18 February 2021

Joshua McGarey (Treasurer)

John Garrard

David Holgate

Andrew Morris

Antonia Phoenix

Joanne Wilson

Joe Gravett (Chair – retired 17 November 2020) and Nishi Tailor – resigned 23 February 2021

#### **Address**

The Trust's address is:-

The Booth Centre

Edward Holt House

Pimblett Street

Manchester

M3 1FU

#### **Bankers**

The Trust's principal bankers are:-

The Co-operative Bank plc

Olympic House, 6 Olympic Court

Salford M5 2QP

#### **Auditors**

Ms P Richards

Wyatt Morris Golland Limited

Park House, 200 Drake Street

Rochdale OL16 1PJ

# **The Booth Centre Trustees' Annual Report**

## **Legal and Administrative Details – continued**

### **Appointment of Trustees**

The Trustees may convene and appoint a new Trustee to hold office for a period of five years. Trustees are appointed through residence, occupation, employment or otherwise have specialist knowledge of the area of benefit or who are able by virtue of their personal or professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

New Trustees undergo an induction which covers the history of the centre, our Vision, Mission and Values, the main policies, guidelines and working practices. Each Trustee receives an induction pack which includes their role and responsibilities as Trustees and includes information from the Charities Commission. They also spend time in the Centre learning how the Centre works on a day to day basis and meeting staff, volunteers and people who come to the Centre.

### **Risk Assessment**

The trustees have a risk management strategy which is reviewed quarterly by the Strategic Sub Group and includes a review of the principal risks and uncertainties that the charity faces; the establishment of policies systems and procedures to mitigate those risks identified and, the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is always going to be a priority to avoid any financial risk to the charity. This is managed by regular review of the charity's management accounts by our Finance Sub Committee together with regular review of our Fundraising Strategy against pre-determined targets by our Fundraising Sub Committee.

During the COVID-19 pandemic we have instituted a dynamic risk strategy which has changed as the situation has evolved and in line with Government guidance. This has enabled us to ensure that we are operating safely and safeguarding both the short term and the long term stability of the organisation.

### **Organisational Structure**

The Trustees form the Management Committee of the charity and are responsible for setting and reviewing the policies, finances and strategic direction of the charity. The Trustees delegate the day to day management of the Centre to the CEO, Amanda Croome. The CEO manages the Operations Manager, the Development Manager, the Service Manager and the Centre Manager who in turn manage other staff and volunteers.

# **The Booth Centre Trustees' Annual Report**

## **Financial Review**

The Trustees prepare and plan financial forecasts for the following two years to ensure adequate funding is available to achieve the aims of the organisation.

During the year ended 31<sup>st</sup> March 2021 total income amounted to £1,019,401 compared to £988,473 in 2020 - a 3% increase. Despite a decrease in income from fundraising events such as our annual Manchester Sleepout, we were able to increase our income from Trusts and Foundations, including securing some specific COVID related grants.

Total expenditure amounted to £1,138,182 compared to £860,487 in 2020 – a 32% increase. 18% relates to the £157,459 committed to starting a new partnership project to increase volunteering and coproduction opportunities for people who are homeless and 14% relates to increases in expenditure on our main Booth Centre programme – including the increased services we have provided during the pandemic.

We had set ourselves a target of reducing our reserves to below 12 months running costs, through increased activity. In 2020-21 we used £118,781 from our reserves. This was less than we had planned due to the better than anticipated income from both grants and individuals. Due to our increased expenditure, our unrestricted reserves at 31<sup>st</sup> March 2021, stand at £821,416 which equates to 8.6 months running costs.

## **Reserves Policy**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The policy of the trustees is that sufficient of the Charity's reserves shall be retained so that, in the event of a decision to close the Centre, funds are available to meet redundancy costs and to arrange an orderly run-down of the service over a period of 12 months.

We aim to maintain our reserves at this level because less than 10% of our income is confirmed at the start of the financial year. The vast majority of our income comes from one off-donations and one-off grants (including from the local authority), and as such our funding is at significant risk each year.

This financial prudence enabled the Centre to remain open and expand our services during the COVID-19 pandemic and to withstand the significant change in our income pattern with the reduction in corporate giving and individual challenge events.

The balance of unrestricted funds at 31 March 2021 was £821,416 of which £801,651 is regarded as free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees have designated £50,000 to the Building Repair Fund to cover any unexpected repairs that may arise. The Trustees consider that the balance of unrestricted funds adequately meets the policy of maintaining sufficient reserves to arrange an orderly run-down of the service if a decision is made to close the charity.

# **The Booth Centre Trustees' Annual Report**

## **Covid-19 pandemic**

In Spring 2020, we were all confronted with coronavirus for the first time. During 2020-21 we have ensured that our Centre stayed open, providing vital services to people who are homeless and we were able to increase our services to meet the increased need that resulted from the pandemic.

In March 2020, the first lockdown came into place and we very quickly adapted our services to ensure that nobody was left stranded. We provided a socially-distanced emergency advice service from our garden, prioritising helping people find accommodation. We were an integral part of the "Everyone In" effort, helping people who were homeless to move into safe, single room accommodation to protect themselves and our wider community from coronavirus. We also worked with people in hotels, hostels, B+B's or those who had recently resettled to support them to maintain their accommodation and stay safe and well.

We provided a range of remote support across our community to protect the health and wellbeing of people who otherwise would have been incredibly isolated. This included launching our Connecting Through Activities programme, which involved sending Activities Packs to over 2000 people, distributing MP3 players and song books, running a daily livestream on Facebook, and offering an online Job Club and drama sessions via Zoom. We also provided 350 people with practical and emotional support through our telephone and text service. In addition we redesigned our kitchen service and provided healthy, nutritious food packages to people staying in emergency accommodation.

We were so pleased to be able to reopen our doors in July 2020, and gradually resume our full programme of activities. We have robustly managed the risk of coronavirus at the Centre through introducing a comprehensive range of safety measures, and have not needed to close.

The Booth Centre has been centrally involved in helping to deliver the coordinated strategic response to the COVID-19 pandemic for homeless people, working with partners in the statutory and voluntary sector, including the Council, GM Combined Authority and Public Health. This effort initially focussed on ensuring everyone was able to access safe single-room accommodation, and this partnership is now continuing to transform homelessness services and ensure that nobody is forced to return to rough sleeping.

2020 marked the 25th anniversary of the Booth Centre, and whilst it was definitely not the year of celebration we expected, we are so proud to have been able to continue offering the positive and inclusive advice and support we have been known for since we were established. Throughout the pandemic, we were able to adapt and respond flexibly and today we remain in a strong position to continue working towards our long-term goal to end homelessness in all its forms over the coming years.

# **The Booth Centre Trustees' Annual Report**

## **Objectives and Activities for Public Benefit**

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the management committee consider how planned activities will contribute to the aims and objectives they have set.

The Booth Centre is a community centre run with and for people affected by homelessness

The Booth Centre provides a warm welcome, an opportunity to belong, to gain a purpose and rebuild lives. Our programme includes activities such as volunteering, creative projects and sports, as well as training and help to gain employment. We also support people to improve their health and wellbeing, to access emergency accommodation, and to secure and maintain a permanent home. The Booth Centre is run in partnership with the people who attend. Together, we influence strategic change across the city.

### Our Vision

Our vision is for everyone to have a secure home and the opportunity to have a good quality of life.

### Our Mission

Our mission is to bring about positive change in the lives of people who are homeless or at risk of homelessness, and help them plan for and realise a better future.

### Our Values

- Inclusive —We are welcoming and supportive. We provide the opportunity for people to socialise, share experiences and learn from one another. We have an open-door policy and all our services are provided free of charge. We don't judge people and we never give up on anyone.
- Respectful - We respect each other and celebrate diversity so that everyone can give their best. We recognise the importance of providing a friendly environment where people can feel safe.
- Empowering - We encourage people to take personal responsibility for making positive changes in their lives by providing opportunities, developing their talents, and helping to build their confidence and self-esteem.
- Partnership - We recognise the importance of working collaboratively with people who come to the Centre to design, deliver and evaluate our services. We work jointly with other organisations to achieve the best outcomes.
- Inspiring - We all inspire one another to discover our purpose and reach our full potential, celebrating our achievements and positive steps forward

# **The Booth Centre Trustees' Annual Report**

## **Summary of Achievements 2020/2021**

Over the last 12 months, we are so proud of what we have been able to achieve, despite the pandemic. Our measurable outcomes include:

- 1,180 people accessed the Centre during the year
- 371 people took part in our Activities Programme which improves people's skills, confidence, self-esteem, and wellbeing
- Over 700 individuals received remote support, including our virtual Job Club, Activity Packs, and regular phone calls and check-in texts
- 427 people were supported to move into emergency or temporary accommodation; we exceeded our target as a result of our effort to help people move safely indoors as part of the "Everyone In" effort
- 66 people were supported to access permanent, secure homes
- 38 people were supported to return home or reconnect with friends and family
- 55 people were supported to access health services including GPs, drug, alcohol and mental health support.
- 22 people undertook work placements at the Centre
- 111 people gained 144 nationally recognised qualifications
- 64 people were helped to get back into employment, with 38 people sustaining their new job roles for three months or more
- 30 people from the Centre took part in strategic work, influencing policies to bring about positive change for people affected by homelessness, forever.

Due to the pandemic, some of our outputs fell below target, such as the number of people we were able to support to secure employment or to undertake training placements, while others such as the number of people we helped to move off the streets exceeded our targets. We have robust plans in place to help us achieve all our 3 year targets over the coming years and help people move onto a much better future.

## **Services Provided at the Booth Centre in 2020/2021**

Between April and June 2020, we delivered a responsive emergency service, run from our garden to help people navigate the unfolding crisis. Then, in July 2020 we were so pleased to be able to restart our onsite activities and open our café and these remained in operation throughout the rest of the year.

Our services are provided Monday to Friday within four main work streams:

# The Booth Centre Trustees' Annual Report

## Services Provided at the Booth Centre in 2020/2021 (continued)

### 1. Community Café

When people first come to the Booth Centre, they are welcomed into a shared, inclusive Community Cafe. Over the last year, we have welcomed 1,180 people and supported them to access:

- A warm welcome, sense of family and belonging
- Hot nutritious breakfasts and lunches, either to takeaway or to eat inside dependent on Covid restrictions throughout the year
- Toiletries, socks, hats and gloves and other essential items.
- A quiet area with books, and music with guitars, a piano and a music system, all creating a positive atmosphere
- An opportunity to socialise, have fun and build positive connections (in a COVID secure setting). This has been so important over the last year when many people have been left feeling incredibly isolated due to the pandemic.

### 2. Holistic Change

We have continued to develop our holistic change service, ensuring that we can motivate people to make positive changes in their lives.

Our approach involves:

- Working with people to identify personal goals, recognising their strengths, skills, and abilities which will help them to achieve these goals and providing encouragement and support where needed to enable people to achieve their goals.
- People don't need to be referred and there is no time limit on people's involvement with the Centre. We are here for people when they want to come and join us.
- A wide range of specialist support available onsite, which people can access if they chose to, including:
  - Housing – helping people to move away from the streets into safe supported accommodation, to secure permanent tenancies, to maintain tenancies or to reconnect and return to friends or family in the UK or abroad
  - Finances – assisting people to budget, manage bills, maximise access to benefits, open bank accounts and financially plan their return to employment
  - Essential documentation – helping people move forward in their lives through obtaining identification documents, including birth certificates and passports
  - Health and wellbeing —supporting people to access and engage with other services including GPs, drug and alcohol services and mental health workers. We also work alongside a variety of specialist health practitioners who ordinarily visit the Centre, as detailed in our Partnerships below. Whilst these partners have been unable to come into the Centre over the last year, we have continued to support people to access their vital services via telephone referral.

# The Booth Centre Trustees' Annual Report

## Services Provided at the Booth Centre in 2020/2021 (continued)

- Legal support – helping people to access legal support when they need to challenge housing, benefit or immigration decisions and to support European migrants to apply for Settled Status in relation to Brexit.
- Signposting to a full range of other services and facilitating access to all the support each individual may want to access.

### 3. Arts, Sports and Activities Programme

At the Booth Centre we value the role of the Arts and Sport in helping people to break the cycle of homelessness. Through these activities, people are empowered to develop their skills, confidence and self-esteem, gain purpose, create new positive social support networks, improve their health and wellbeing, and have fun.

We have adapted our Arts Programme in response to coronavirus, keeping everyone safe through comprehensive social-distancing measures. Our Arts Programme involves:

- A wide range of workshops including art (painting, drawing, ceramics etc.), music, sewing and creative writing. All work is delivered through high quality, challenging and enjoyable workshops run by experienced, skilled arts practitioners.
- Our own theatre company, in partnership with The Edge, with weekly drama sessions. Usually, we put on two annual public performances, showcasing the dedication and talents of our actors whilst also challenging public attitudes about homelessness. Sadly, this has not been possible in the last year, but we are so excited for our next performance which we hope will go ahead later this summer.

We also offer a varied timetable of other activities each week to help people improve their wider wellbeing, fitness and health. This includes:

- Gardening in our large, beautiful garden which provides a calm oasis in the heart of the city. This area has never been as valued and appreciated as last year, enabling us to continue providing advice and activities safely outside when we could not open our Centre doors. RHS' Britain in Bloom competition did not happen this year but our gardeners are preparing our garden for 2021 when they hope to win an 'Outstanding' award for the sixth time.
- Weekly walking groups, delivered in line with Covid restrictions. We ordinarily also deliver a wide range of other physical activity sessions including table tennis, football, bowls, and basketball and boxing, and look forward to reintroducing these as soon as it is safe to do so.

## **The Booth Centre Trustees' Annual Report**

### **Services Provided at the Booth Centre in 2020/2021 (continued)**

#### **4. Employment and Skills Programme**

Our Employment and Skills programme helps people to develop their skills and confidence to move along the path to gaining employment. Employment is often a crucial step in helping someone to regain a purpose and self-esteem, resettle in the community, and obtain and sustain accommodation.

Our programme includes:

- A weekly Job Club where people are enabled to write CVs, complete job applications, undertake job searches, develop interview skills and understand workplace expectations. Our Job Club is run in partnership with Business in the Community, an organisation who support people into employment via their links with high-quality employers
- Weekly Skills Sessions including digital skills and practical workshops like decorating and building maintenance, improving people's life skills and employability
- Inclusive Volunteering opportunities within the Centre which help people to gain work skills and enable them to get work-based references.
- Training courses that enable people to gain nationally recognised qualifications in work-based skills including Food Safety, Manual Handling, First Aid at Work, and the CSCS building site health and safety certificate
- ESOL classes for people whose first language isn't English
- Support to take up education, training, or voluntary work outside the Centre for those who aren't yet ready for employment. This includes through our new Volunteer Inclusion Partnership, through which we have been able to support other organisations across the city to increase and improve the opportunities they offer for people who are homeless
- Practical support to enable people to gain and sustain employment including interview and work clothes, bus tickets, and financial support to help people to cope before their first pay cheque arrives.

This year, in response to the pandemic, we have also increased our work to help people overcome digital exclusion. People who are homeless often lack digital skills, access to Wi-Fi and computer equipment, and as such are finding it even harder to get work and to access a whole range of services, many of which have moved wholly online. As such, we secured funding to provide laptops and smart phones and have offered extensive training to support people to use their new devices and make the most of them.

# **The Booth Centre Trustees' Annual Report**

## **Services Provided at the Booth Centre in 2020/2021 (continued)**

### **Coproduction – a partnership with people who come to the Centre**

Everything we do at the Booth Centre is planned and delivered in genuine partnership with people coming to the Centre. We have multiple committees and groups which meet regularly to plan, deliver and evaluate our services. In addition, people from the Centre are involved in the recruitment of all our staff. We trust in and value each person's skills and insight wherever they may be along their journey.

This year, we have taken our coproduction approach to the next level. We have launched a new commissioning model through which people who have experienced homelessness have worked with us to identify where there are gaps in service provision and to identify services who could be funded to meet these gaps. This has involved setting up a Volunteer Inclusion Partnership with 4 other organisations (Waters Edge Arts Ltd, The Oasis Centre Community Project – East Manchester, Greater Together Manchester and Caritas Diocese of Salford) to increase and improve co-production and volunteering opportunities for people who are or have been homeless.

We also enable people to directly influence change at a strategic level; we believe that people should have influence over the services and the systems which affect them. This year, significant achievements have included:

- Almost 40 people from the Centre involved in the development and participating in the Manchester's Homelessness Partnership (MHP), a cross-sector response to homelessness, driving both practical and high-level change.
- During the pandemic, involvement in designing the referral pathway into emergency accommodation
- Also, during the pandemic, inputting into the redesign of the Council's homelessness presentation point, holding a focus group to help ensure full accessibility for anyone needing to present as homeless
- Contributing personal insight into the development of supported accommodation including emergency accommodation for women and EU migrants.
- Running webinars, producing podcasts and online resources to raise awareness about homelessness and spread good practice
- Producing media guidelines, written with people who are homeless, now adopted by 25 organisations.

The Booth Centre continues to be one of the homelessness sector's leading organisations on coproduction, facilitating a high level of involvement of people with experience of homelessness in decision-making. We value the importance of this joint-working so highly and as such do all we can to support others to adopt a coproduction approach. We provide shadowing opportunities, produce coproduction toolkits, host regional and national good practice workshops on coproduction, and provide hands-on support within other charities.

## **The Booth Centre Trustees' Annual Report**

### **Partnerships**

We work closely with partners across the voluntary and statutory sector, as well as with businesses and faith-based groups, to ensure that the best possible services are available for people affected by homelessness in Greater Manchester.

Key partnerships include:

- The Edward Holt Trust, who purchased our building on Pimblett Street to provide a home for the Booth Centre and provide it at a nominal rent. They have brought together and funded organisations under the umbrella of the Edward Holt Homeless Partnership to create pathways to help people who are sleeping rough to move off the streets and into good quality accommodation.
- Manchester City Council and the Greater Manchester Combined Authority.
- Other homelessness services across the city, including day centres, outreach services, immigration services, faith groups and emergency accommodation providers. Services we work with include: Big Change, Boaz, Business in the Community, Centrepoin, Coffee 4 Craig, Cornerstone/Caritas, Equality FC, FareShare Greater Manchester, Fighting Fit Gym, Greater Manchester Immigration Aid Unit, Homeless Link, The Growth Company, Khizra Mosque, MASH, Manchester Homelessness Partnership, The Men's Room, Migrant Help, Mustard Tree, On The Out, Shelter, Street Support Manchester, Vincentian Volunteers, Greater Together Manchester, Stop Start Go, SPIN and Riverside.
- Social landlords and private landlords who are welcoming to people with a history of homelessness
- A range of healthcare providers who ordinarily visit the Centre weekly, including a practice nurse from the Urban Village Medical Practice, mental health workers from the NHS psychological therapies (IAPT) and Homeless Mental Health Teams, chiropodists from Forgotten Feet, Drug and Alcohol workers from CGL, a dentist from Revive Dental Practice and even a vet from Street Paws.
- Arts partnerships to jointly deliver activities at the Booth Centre including The Edge Theatre and Arts Centre, Stitched Up and athur+martha.
- Business in the Community with whom we jointly deliver our Job Club and employment programme.
- Homeless Link, the umbrella organisations for homeless sector organisations, with whom we have produced toolkits and guidance for other charities
- Manchester Homeless Partnership, a cross-sector response to homelessness. We co-chair the Emergency Accommodation Action Group, the Business Action Group, the Employment Action Group and are key members of the MHP Board meeting, Driving Group, Women's Group and Prevention Group
- Manchester's Homelessness Partnership Advisory Group which has grown from the pandemic, responsible for coordinating 'Everyone In' and is now supporting the Council's transformation of homelessness services.

# The Booth Centre Trustees' Annual Report

## Plans for the future

This year we have launched our next three-year Strategic Plan 2020-2023 informed by our experience over the past 25 years and the need for systemic change. Our Strategic Plan was developed through a joint decision process which involved people who come to the Centre, volunteers, staff and trustees.

We reviewed our Strategic Plan in light of COVID-19 and are confident that it is still relevant and that we will still be able to achieve our objectives. Over the next two years we will continue to deliver the holistic support we are known for, with ambitious new targets, performance indicators and a comprehensive monitoring strategy.

Our Strategic Plan 2020-2023 sets out the following key aims:

### **Aim 1: Make the Booth Centre a great place to visit, volunteer and work**

We will ensure the Booth Centre is...

- A Safe Place: Where everyone is treated with respect.
- A Welcoming Place: Where people can socialise and feel a sense of belonging.
- A Positive Place: Which encourages people to move forward in their lives
- A High Quality Place: Reflecting the importance of the people who use the building.
- A Shared Place: Where everyone can contribute their ideas

### **Aim 2: Continue working with people affected by homelessness to take a leading role in everything we do**

People from the Centre will be centrally involved in evaluation, planning and delivery. We will achieve this through:

- Inclusive planning and evaluation meetings for every area of the Centre.
- Our Supported Volunteering Programme to enable everyone to help run the Centre.
- Inclusive recruitment of staff, volunteers and trustees increasing representation of people who are or have been homeless.

### **Aim 3: Take specific steps to support people affected by homelessness to secure a safe home and have a good quality of life**

#### A. Safe and secure homes

By 2023:

- 150 people will have moved into their own secure home.
- 750 people will move into temporary and/or supported accommodation.
- 360 will find a safe place to stay with friends or family.

#### B. Employment and qualifications

By 2023:

- 300 people will have secured employment.
- 300 people will have gained a nationally recognized qualification.

# The Booth Centre Trustees' Annual Report

## Plans for the future (continued)

### C. Health

By 2023:

- We will have improved our nutritionally balanced breakfasts and lunches providing at least three of people's five a day.
- 300 people will have accessed health professional including nurses, mental health workers and drug and alcohol workers.

### D. Purpose, positive relationships and wellbeing

By 2023:

- Over 1,000 people will have joined our Activities Programme helping to increase their skills, confidence, self-esteem and wellbeing.
- 240 people will have completed Supported Volunteer Placements with us.
- We will have staged nine high quality drama productions and art exhibitions.

### **Aim 4: Influence local and national policy to affect positive and lasting change for people affected by homelessness**

- Enable people who are or have been homeless to play a central role in the development of strategies, policies and services to improve their effectiveness.
- Strengthen our approach to enable and support people to be involved in strategic work locally, nationally and internationally and ensure people are represented at relevant meetings.
- Develop and share our best practice approach to partnership working with others across our sector.
- Establish a new commissioning model enabling people who are or have been homeless to be centrally involved in making decisions about the funding of new services. We will commission at least one new project a year.

### **Aim 5: Increase public awareness about homelessness**

It is only by increasing public awareness that changes will be made at a national level; changes that are vital in ending homelessness. We aim to contribute towards a greater understanding of both the issues and solutions around homelessness.

What we will achieve:

- Improved media coverage - We will contribute to informative features in local or national media which will increase people's understanding of the issues around homelessness.
- Greater understanding - We will invite people to our annual The Manchester Sleepout and other events which will inform and raise awareness of the issues and share how people can take positive action to affect change.
- New public perspectives - We will provide opportunities for people to showcase their skills and talents, challenging stereotypes about people who are homeless.

# **The Booth Centre Trustees' Annual Report**

## **Chair's Comment**

Despite a year like no other, and in the face of exceptional difficulties, the Booth centre has been tireless in demonstrating our values every day, driven by our mission to support people affected by homelessness so that they secure a safe home and have a good quality of life.

Flexibility and adaptation have been the watchwords in response to the Covid challenge. At a time when most places closed their doors despite people who were homeless still being on the streets, I am proud that our volunteers and staff team worked tirelessly and creatively to adapt services so that we could operate safe 'bubbles,' stay open, and continue to be welcoming and supportive to people who are homeless, alongside providing telephone, text support and new online activities to people in hostels and new tenancies, all designed to ensure inclusiveness.

I am grateful for the support we have received from donors and volunteers and other organisations that have helped us to withstand the significant change in income this year, including the Edward Holt Trust who provide our building at a nominal rent. Covid 19 necessitated an increase in expenditure to allow us to safely support people affected by homelessness and to remain open and expand our services. Our donors allowed us to deliver this service expansion.

I am proud of the genuine partnership we forge with people coming to the centre, and that we are a leading organisation on coproduction, facilitating a high level of involvement, of people with experience of homelessness, in citywide decision-making. Our newly introduced and innovative commissioning model supports and funds organisations to introduce meaningful volunteering programmes, so that we are actively increasing a wide range of opportunities for people who are homeless across the city. We can achieve nothing without our partners and I would like to thank all those in the voluntary and statutory sector, as well as businesses and faith-based groups, who help us to fulfil our mission to ensure that the best possible services are available for people affected by homelessness in Greater Manchester.

On behalf of all the Trustees I would like recognise the contribution of our indefatigable staff group who have kept going through thick and thin, and to say a very big thank you to all our partners, volunteers and supporters who help us to go on making a difference.

**The Booth Centre  
Trustees' Annual Report  
for the year ended 31 March 2021**

**Statement of responsibilities of the Trustees**

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on

14 / 09 / 2021 and signed on their behalf by:

*E. Auer Fowler.*

Elena Fowler – CHAIR

**The Booth Centre**  
**Report of the independent auditors to the Trustees of The Booth Centre**  
**Year ended 31 March 2021**

**Opinion**

We have audited the financial statements of The Booth Centre (the ‘charity’) for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**The Booth Centre**  
**Report of the independent auditors to the Trustees of The Booth Centre**  
**Year ended 31 March 2021**

**(CONTINUED)**

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

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

**The Booth Centre**  
**Report of the independent auditors to the Trustees of The Booth Centre**  
**Year ended 31 March 2021**

(CONTINUED)

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The extent to which the audit was considered capable of detecting irregularities including fraud.

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 commercial knowledge and experience of charities;

-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 charity, including the Charities Act 2011 and

-we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

-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 charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

**The Booth Centre**  
**Report of the independent auditors to the Trustees of The Booth Centre**  
**Year ended 31 March 2021**

(CONTINUED)

-making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

-considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

-performed analytical procedures to identify any unusual or unexpected relationships;

-tested journal entries to identify unusual transactions;

-assessed whether judgements and assumptions made in determining the accounting estimates 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 were not limited to:

-agreeing financial statement disclosures to underlying supporting documentation;

-enquiring of management as to actual and potential litigation and claims; and

-reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.


A further description of our responsibilities for the audit of the financial statements is located 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 Report of the Independent Auditors.

**The Booth Centre**  
**Report of the independent auditors to the Trustees of The Booth Centre**  
**Year ended 31 March 2021**

**(CONTINUED)**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Wyatt, Morris, Golland Ltd  
Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

Date: 1 October 2021

**The Booth Centre**  
**Statement of Financial Activities**  
**Year ended 31 March 2021**

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
		£	£	£	£	£	£
<b>Income</b>	<b>4</b>						
Donations and legacies		438,976	562,130	1,001,106	627,250	347,216	974,466
Income from charitable activities		6,580	-	6,580	5,950	-	5,950
Investment income		5,058	-	5,058	8,057	-	8,057
Other income		-	6,657	6,657	-	-	-
Total Income		<u>450,614</u>	<u>568,787</u>	<u>1,019,401</u>	<u>641,257</u>	<u>347,216</u>	<u>988,473</u>
<b>Expenditure</b>							
Cost of raising funds		146,835	-	146,835	112,917	-	112,917
Expenditure on charitable activities	<b>6</b>	<u>422,560</u>	<u>568,787</u>	<u>991,347</u>	<u>400,354</u>	<u>347,216</u>	<u>747,570</u>
Total Expenditure		<u>569,395</u>	<u>568,787</u>	<u>1,138,182</u>	<u>513,271</u>	<u>347,216</u>	<u>860,487</u>
<b>Net (expenditure)/income and net movement in funds</b>		(118,781)	-	(118,781)	127,986	-	127,986
<b>Reconciliation of funds</b>							
Total Funds brought forward		940,197	-	940,197	812,211	-	812,211
Total Funds carried forward		<u>821,416</u>	<u>-</u>	<u>821,416</u>	<u>940,197</u>	<u>-</u>	<u>940,197</u>

There were no recognised gains or losses for the year other than those included in the Statement of Financial Activities.

The notes on pages 24 to 31 form part of these accounts.

**The Booth Centre**  
**Balance Sheet as at 31 March 2021**

	Note	2021		2020	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	9		19,765		17,473
<b>Current Assets</b>					
Debtors	10	58,497		64,979	
Cash at bank and in hand		<u>886,671</u>		<u>956,180</u>	
		<u>945,168</u>		<u>1,021,159</u>	
<b>Creditors: amounts falling due within one year</b>	11		<u>143,517</u>		<u>98,435</u>
<b>Net Current Assets</b>			<u>801,651</u>		<u>922,724</u>
<b>Total assets less current liabilities</b>			<u>821,416</u>		<u>940,197</u>
<b>Net Assets</b>			<u>821,416</u>		<u>940,197</u>
<b>Funds of the Charity</b>					
Restricted			-		-
Unrestricted - Designated	14		50,000		200,000
Unrestricted - General			<u>771,416</u>		<u>740,197</u>
			<u>821,416</u>		<u>940,197</u>

Approved by the Trustees and signed on their behalf

~~Elena Fowler~~

- Trustee

trustee  
 Josh Megarey

JMcG

2021

CEO  
 AMANDA CROOME  
 Amanda Coome

01 / 10 / 2021

The notes on pages 24 to 31 form part of these accounts.

**The Booth Centre  
Statement of Cash Flows  
Year ended 31 March 2021**

	Note	Total Funds 2021 £	Total Funds 2020 £
Net cash (used by)/generated by operating activities	15	(62,411)	189,021
Cash flows from investing activities:			
Interest		5,058	8,057
Purchase of computers and equipment		<u>(12,156)</u>	<u>(9,771)</u>
Net cash utilised by investing activities		<u>(7,098)</u>	<u>(1,714)</u>
Change in cash and cash equivalents in the year		(69,509)	187,307
Cash and cash equivalents brought forward		<u>956,180</u>	<u>768,873</u>
Cash and cash equivalents carried forward		<u>886,671</u>	<u>956,180</u>

The notes on pages 24 to 31 form part of these accounts.

**The Booth Centre**  
**Notes to the Financial Statements**  
**Year ended 31 March 2021**

**1. Legal form of the Charity**

The Booth Centre is an unincorporated UK charity registered with Charity Commission. It is governed by its constitution

**2. Accounting Policies**

a) Basis of Preparation and Assessment of Going Concern

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

b) Funds Structure

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

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 and grants are recognised in the statement of financial activities when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant 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 met.

Legacy gifts are recognised on a case by case basis following the grant of probate when the executor of the estate has communicated in writing the amount of the legacy, that there are sufficient assets in the estate to pay the legacy and that any conditions attached to the legacy are within the control of the charity or have been met.

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2021**

**Accounting Policies (continued)**

Investment income is included when receivable.

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 or estimated reliably. All expenditure is accounted for on an accruals basis.

Costs of raising funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them including governance costs.

e) Tangible Fixed Assets and Depreciation

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is provided to write off the excess of cost over estimated residual amount over their useful lives on a reducing balance basis as follows:- Computer & Office equipment – between 33.3% & 50%.

f) Government Grants – Covid 19

Government grants are recognised when there is a reasonable assurance that the charity will comply with the conditions attaching to the grant and the grant will be received. Following the outbreak of the Covid-19 Pandemic the charity furloughed some members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period salaries were due for.

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2021**

**2. Analysis of Staff Costs and Remuneration of Key Management Personnel**

The average number of full time equivalent employees during the year was 18 (2020 - 17). Staff costs were as follows:-

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries	469,232	424,246
Social security costs	37,987	35,310
Pension costs	<u>40,674</u>	<u>37,739</u>
	<u>547,893</u>	<u>497,295</u>

The Charity considers its key management personnel comprise the trustees, the Chief Executive Officer, the Operations Manager and the Development Manager. The total employment benefits including employer pension contributions of the key management personnel were £157,278 (2020 - £152,651). There was no employee who received employee benefits of more than £60,000 (2020 – None).

The charity operates a defined contribution pension scheme in respect of employees. The scheme and its assets are held by independent managers. The total contribution in the year was £40,674 (2020 £37,739). The outstanding contributions at the year-end amounted to £Nil (2020 £4,894).

**3. Trustees Remuneration and Expenses**

Neither remuneration nor expenses were paid to any trustee during the period.

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2021**

	Note	2021 £	2020 £
<b>4. Income</b>			
Donations and legacies:			
Grants	5	619,907	541,150
Donations		348,959	410,653
Legacy		5,000	-
Gift Aid refund		<u>27,240</u>	<u>22,663</u>
		<u>1,001,106</u>	<u>974,466</u>
Income from charitable activities:			
Student placement fee		<u>6,580</u>	<u>5,950</u>
Investment income			
Bank Interest - gross		<u>5,058</u>	<u>8,057</u>
Other Income			
Coronavirus Job Retention Scheme and SSP		<u>6,657</u>	<u>-</u>
<b>Total Income</b>		<u>1,019,401</u>	<u>988,473</u>
<b>5. Grants Received</b>		<b>2021</b>	<b>2020</b>
Restricted Funds:		<b>£</b>	<b>£</b>
Manchester City Council – Various grants		206,643	186,573
Greater Manchester Combined Authority		9,245	-
Other grant		20,000	20,000
Comic Relief		79,678	42,625
Edward Holt Trust		34,464	30,245
The Booth Charities		21,000	21,000
Forever Manchester		-	2,520
MACC (Big Change)		9,566	-
The Barnabas Charitable Trust		5,000	5,000
Arts Exhibition grants		-	620
The Manchester Guardian Society Charitable Trust		2,000	-
Postcode Community Trust		-	6,937
Duchy of Lancaster Benevolent Fund		5,000	3,000
The Mayor of Greater Manchester's Charity		16,000	-
Homeless Link		106,256	-
Crisis		9,950	-
Cotton Industry War Memorial Trust		14,000	-
The Steel Charitable Trust		3,428	-
Other grants		<u>19,900</u>	<u>28,696</u>
		<u>562,130</u>	<u>347,216</u>
Unrestricted Funds:			
Dickanson's Charity		500	500
Gertrude Mackennal Trust		31,377	-
Shop Direct		-	188,074
Other		<u>25,900</u>	<u>5,360</u>
		<u>57,777</u>	<u>193,934</u>
<b>Total grants received</b>		<u>619,907</u>	<u>541,150</u>

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2021**

**6. Analysis of Expenditure on Charitable Activities**

	Direct Staff Costs £	Other Direct Costs £	Support Costs £	<b>2021</b> Total £
Activity:				
Catering and Wellbeing	44,066	30,975	70,851	145,892
Arts Activities	11,482	38,231	60,705	110,418
Advice Service	97,785	102,255	90,633	290,673
Skills & Employment	122,596	99,886	64,423	286,905
Partnerships	<u>-</u>	<u>157,459</u>	<u>-</u>	<u>157,459</u>
	<u>275,929</u>	<u>428,806</u>	<u>286,612</u>	<u>991,347</u>

	Direct Staff Costs £	Other Direct Costs £	Support Costs £	<b>2020</b> Total £
Activity:				
Catering and Wellbeing	30,672	17,975	58,610	107,257
Arts Activities	17,264	33,289	50,145	100,698
Advice Service	105,749	92,527	73,605	271,881
Skills & Employment	120,238	90,942	52,242	263,422
Partnerships	<u>-</u>	<u>4,312</u>	<u>-</u>	<u>4,312</u>
	<u>273,923</u>	<u>239,045</u>	<u>234,602</u>	<u>747,570</u>

The total of Governance costs included within support costs was £3,000 (2020 - £1,452).

In 2021 the total on charitable expenditure was £991,347 (2020 - £747,570) of which £569,395 (2020 - £513,271) was expenditure from unrestricted funds and £568,787 (2020 - £347,216) was expenditure from restricted funds.

Support costs, including Governance costs attributable to charitable activities are apportioned to the activity on the following bases:

Building costs – on the area occupied by the activity

Other support costs – on the number of staff members employed for the activity

Support costs include the salary of the Chief Executive Officer and the Operations Manager.

<b>7. Net Income for the year</b>	<b>2021</b> £	<b>2020</b> £
This is stated after charging:		
Depreciation	9,864	8,722
Auditor's fee	3,000	-
Independent examiner's fee	-	1,452

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2021**

**8. Taxation**

As a charity, The Booth Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.

**9. Tangible Fixed Assets**

<b>Cost</b>	<u>Computers</u>	<u>Equipment</u>	<u>Total</u>
	<b>£</b>	<b>£</b>	<b>£</b>
As at 1 April 2020	35,654	37,095	72,749
Additions	12,156	-	12,156
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2021	<u>47,810</u>	<u>37,095</u>	<u>84,905</u>

**Depreciation**

As at 1 April 2020	24,027	31,249	55,276
Charge for year	7,918	1,946	9,864
On disposals	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2021	<u>31,945</u>	<u>33,195</u>	<u>65,140</u>

**Net Book Value**

As at 31 March 2021	<u>15,865</u>	<u>3,900</u>	<u>19,765</u>
As at 31 March 2020	<u>11,627</u>	<u>5,846</u>	<u>17,473</u>

**10. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Debtors & prepayments	56,480	56,879
H.M. Revenue & Customs - Gift Aid	<u>2,017</u>	<u>8,100</u>
	<u>58,497</u>	<u>64,979</u>

**11. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deferred income (Note 12)	33,437	76,028
H.M. Revenue & Customs – PAYE/NI	10,446	7,709
Accruals	<u>99,634</u>	<u>14,698</u>
	<u>143,517</u>	<u>98,435</u>

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2021**

<b>12. Deferred Income</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Deferred income brought forward	76,028	15,270
Grants received in year	52,250	76,028
Amount released in year	<u>(94,841)</u>	<u>(15,270)</u>
Deferred income carried forward	<u>33,437</u>	<u>76,028</u>
Due within one year (Note 11)	33,437	76,028
Due after more than one year	-	-

The balance brought forward related to a grant received to fund a support worker until 31 August 2020. A similar grant received in the current year related to the funding of support workers for a defined period and the appropriate proportion of the grant has again been deferred. A grant of £20,000 was also received where the donor specified that it was in respect of the year to 31 March 2022 and has been deferred.

**13. Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2021 as represented by:			
Tangible fixed assets	19,765	-	19,765
Net current assets	<u>801,651</u>	<u>-</u>	<u>801,651</u>
	<u>821,416</u>	<u>-</u>	<u>821,416</u>
Fund balances at 31 March 2020 as represented by:			
Tangible fixed assets	17,473	-	17,473
Net current assets	<u>922,724</u>	<u>-</u>	<u>922,724</u>
	<u>940,197</u>	<u>-</u>	<u>940,197</u>

**The Booth Centre**  
**Notes to the Financial Statements (cont.)**  
**Year ended 31 March 2021**

<b>14. Designated funds</b>	<b>2021</b>	<b>2020</b>
	£	£
Building Repair Fund	50,000	50,000
Commissioning Project	-	<u>150,000</u>
	<u>50,000</u>	<u>200,000</u>

The Building Repair Fund represents funds designated for unexpected repair costs. The Commissioning Project is to increase and improve services in the city for people who are homeless and commenced in 2020-2021.

**15. Reconciliation of net income to net cash generated from operating activities**

	<b>2021</b>	<b>2020</b>
	£	£
Net movement in funds as per the statement of financial activities	(118,781)	127,986
Adjustments for:		
Depreciation charge	9,864	8,722
Deduct interest income shown in investing activities	(5,058)	(8,057)
Decrease in debtors	6,482	912
Increase in creditors	<u>45,082</u>	<u>59,458</u>
Net cash (used by)/generated by operating activities	<u>(62,411)</u>	<u>189,021</u>

**16. Related Party Transactions**

The trustees do not consider that there have been any related party transactions in the year or in the previous year.