

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

The Booth Centre Contents

	<u>Page</u>
Trustees' Annual Report	1-12
Statement of the Responsibilities of Trustees	13
Independent Examiner's Report	14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Financial Statements	18-25

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 31st 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 31st 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 Café. 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 7th 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, resettlement 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, 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.

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: 27th March 2023
Chair of Trustees

Name: Josh McGarey Signed: *J McG* Date: 27th 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 31st 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')

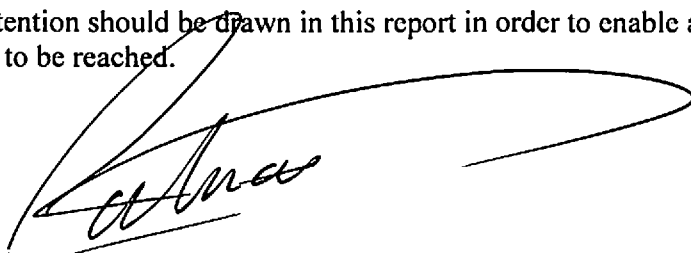
I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 £
Income	4						
Donations and legacies		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		318,173	574,853	893,026	450,614	568,787	1,019,401
Expenditure							
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		453,675	463,112	916,787	569,395	568,787	1,138,182
Net (expenditure)/income and net movement in funds		(135,502)	111,741	(23,761)	(118,781)	-	(118,781)
Reconciliation of funds							
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
		£	£
Fixed Assets			
Tangible fixed assets	9	18,165	19,765
Current Assets			
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>
Creditors: amounts falling due within one year	11	<u>72,579</u>	<u>143,517</u>
Net Current Assets		<u>779,490</u>	<u>801,651</u>
Total assets less current liabilities		<u>797,655</u>	<u>821,416</u>
Net Assets		<u>797,655</u>	<u>821,416</u>
Funds of the Charity			
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: 27th March 2023
Chair of Trustees

Name: Josh McGarey Signed: *J McG* Date: 27th 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
		£	£
4. Income			
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>
Total Income		<u>893,026</u>	<u>1,019,401</u>
5. Grants Received		2022	2021
Restricted Funds:		£	£
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 £
5. Grants Received (Continued)			
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

7. Net Income for the year	2022	2021
	£	£
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

Cost	<u>Computers</u>	<u>Equipment</u>	<u>Total</u>
	£	£	£
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>
Depreciation			
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>
Net Book Value			
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>

10. Debtors	2022	2021
	£	£
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

11. Creditors: amounts falling due within one year	2022	2021
	£	£
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>72,579</u>	<u>143,517</u>
 12. Deferred Income	 2022	 2021
	£	£
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>13,541</u>	<u>33,437</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>685,914</u>	<u>111,741</u>	<u>797,655</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>821,416</u>	<u>-</u>	<u>821,416</u>

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

14. Designated funds	2022	2021
	£	£
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

	2022	2021
	£	£
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.