

THE BOOTH CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity No. 1062674

THE BOOTH CENTRE

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Report of the trustees for the year ended 31st March 2024

The trustees present their annual report and financial statements of the charity for the year ended 31st 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 30th 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.

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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

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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.

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- 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:

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- 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.

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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.



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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

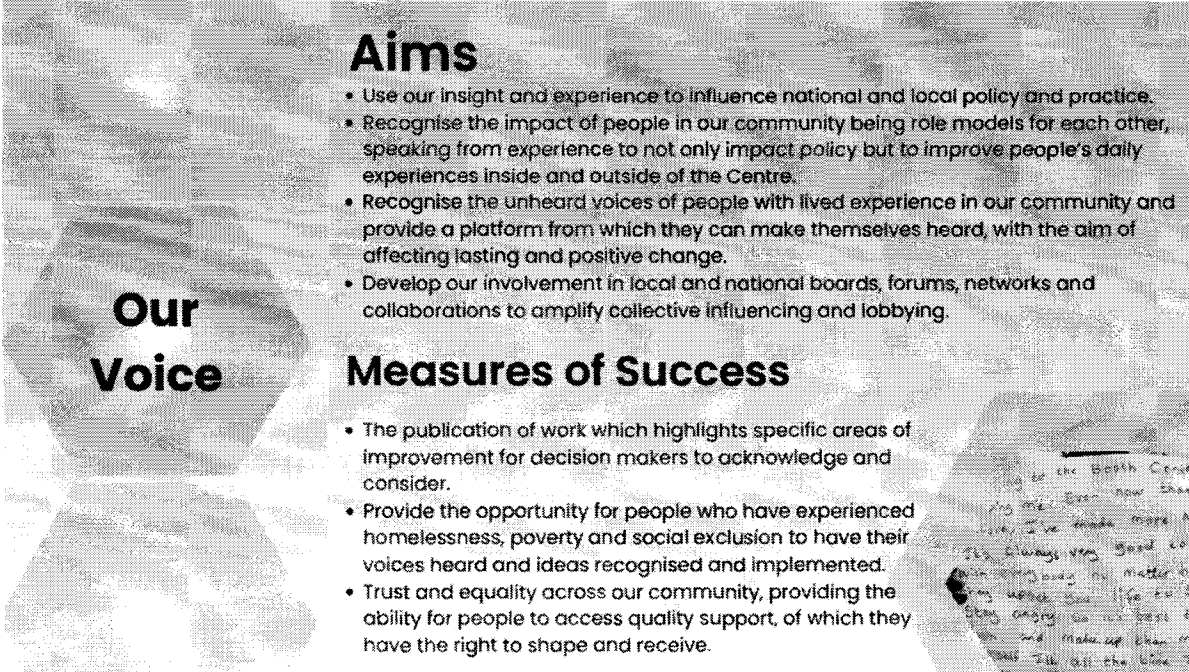
- Include people in the community who would benefit from support to sustain their homes, employment, continued learning and access to services.
- Diversify the voices we amplify by recognising people's experiences in the wider community through the lens of intersectionality.
- Broaden the view that statutory 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.



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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

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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

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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.

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- **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

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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

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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*

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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 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 31st 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 31st 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.

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Reserves policy and going concern

The balance held in unrestricted reserves at 31st 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 18th April 1997 and on 1st 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 8th 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 31st 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: 8th 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)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2024	Total Funds Year Ended 31 March 2023
	Further Details	£	£	£	£
Income from:					
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
Total		354,092	591,304	945,396	767,151
Expenditure on:					
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
Total		440,513	604,150	1,044,663	1,192,672
Net income/(expenditure)		(86,421)	(12,846)	(99,267)	(425,521)
Transfers between funds	(15)	(2,292)	2,292	-	-
Net movement in funds		(88,713)	(10,554)	(99,267)	(425,521)
Reconciliation of funds					
Total funds brought forward	(15)	288,018	84,116	372,134	797,655
Total funds carried forward	(15)	199,305	73,562	272,867	372,134

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

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 £
Reconciliation of net movement in funds to net cash flow from operating activities		
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
Net cash used in operating activities	(175,969)	(234,415)
Cash flows from investment activities:		
Interest	1,958	5,759
Purchase of fixed assets	(2,516)	(11,802)
Net cash provided by investing activities	(558)	(6,043)
Increase/(decrease) in cash and cash equivalents during the year	(176,527)	(240,458)
Cash and cash equivalents brought forward	514,819	755,277
Cash and cash equivalents carried forward	338,292	514,819

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
	284,212	-	284,212	229,745

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
	229,745	-	229,745

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
	29,641	591,304	620,945	526,469

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
	250	526,219	526,469

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	-
	38,216	-	38,216	5,166

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
	5,166	-	5,166

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 £
Expenditure on raising funds:			
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>
Expenditure on charitable activities:			
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>
Other expenditure:			
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
Cost	£	£	£
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>
Depreciation			
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>
NET BOOK VALUE			
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	<u>56,052</u>
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	-	-	-	-	-
	288,018	354,092	(440,513)	(2,292)	199,305

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)	-
	685,914	240,932	(638,828)	-	288,018

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

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)
Total	199,305	-	73,562	272,867

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)
Total	288,018	-	84,116	372,134

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
	9,001	30,752

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.