

THE BOOTH CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

Registered Charity No. 1062674

THE BOOTH CENTRE

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

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Comment from the Chair of the Board of Trustees

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

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

Sincerely

Robin Lawler

Chair of the Board of Trustees

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Objectives & Activities

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

Main Activities

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

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

A Review of our Achievements and Performance

Activities Delivered for the Benefit of the Public

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

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

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

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

Community Café

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

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

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

Inclusive Volunteering Programme & Coproduction

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

Activities

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

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

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

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

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

Partnerships

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

Key partners include:

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

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

Financial review

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

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

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

Investment Powers and Policy

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

Reserves policy and going concern

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

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

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

Risk management

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

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

Other Control Measures

Bottom-up budget management and budget development processes.

6-month budget review.

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

Internal audit framework of key areas.

Safeguarding reassurance report annually to Trustees

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

Plans for Future Periods

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

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

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

Development in 2 Areas:

Early Help

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

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

Immigration Support

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

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

Structure, Governance and Management

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

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

Appointment of Trustees

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

Reference and administrative information

Charity Name

Booth Centre Charity Number: 1062674

Trustees

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

Chief Executive Officer

Paul Newcombe

Principal Office

Booth Centre
Edward Holt House
Pimblett Street
Manchester
M3 1FU

THE BOOTH CENTRE**Accountants**

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

Auditors

McKellens
Riverview
The Embankment Business Park
Stockport
SK4 3GN

Bankers

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

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

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

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

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Trustee Responsibilities in Relation to Financial Statements

The Trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011 (Accounts and Reports) Regulations 2008, requires the Charity Trustees to prepare Financial Statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period.

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

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

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

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

Robin Lawler

Chair

The Booth Centre

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

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011; and The Charities (Accounts & Reports) Regulations 2008 (which have been amended by a number of Orders since initial release)

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence and reviewing trustee meeting minutes;

The Booth Centre

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

and

- that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

Use of our report

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



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

27 January 2026

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

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

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

BALANCE SHEET AS AT 31 MARCH 2025

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

Approved by the trustees on 26th January 2026

Robin Lawler

Robin Lawler Chair of Trustees

J. McGarey
Joshua McGarey Treasurer

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

Statement of Cash Flows for the year ending 31 March 2025

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

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

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

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

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 32 restricted funds.

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

Further details of each fund are disclosed in note 14.

(c) Income recognition

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

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

The costs of raising funds consists of website and fundraising expenses.

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

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation

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

Computers and Office Equipment	33.33% on cost
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(j) Realised gains and losses

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

(k) Pensions

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

(l) Debtors

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

(m) Creditors and provisions

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

(n) Gifts in kind

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

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

Previous reporting period

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

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

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

4. Income from charitable activities

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

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

4. Income from charitable activities

Previous reporting period

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

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

5. Income from other trading activities

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

Previous reporting period

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

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

6. Expenditure

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

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

6. Expenditure

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

7. Analysis of expenditure on charitable activities

As per the description in note 6.

8. Allocation of governance and support costs

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

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

Previous reporting period

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

9. Analysis of staff costs

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

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

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

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

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

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

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

10. Independent Examiner and Auditor Fees

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

11. Tangible Fixed Assets

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

12. Analysis of debtors

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

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

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

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

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

14. Analysis of charitable funds

Analysis of movements in unrestricted funds

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

Previous reporting period

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

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

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

14. Analysis of charitable funds

Analysis of movements in restricted funds

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

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

14. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

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

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

14. Analysis of charitable funds

Analysis of movements in restricted funds

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

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

15. Analysis of net assets between funds

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

Previous reporting period

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

16. Financial Instruments

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

17. Operating Leases

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

18. Taxation

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