

# MENS ACCOMMODATION AND SUPPORT

England & Wales · Charity number 1142298

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06903414](#)

**Registered** 2011-06-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 102 Belmont Road  
Liverpool  
L6 5BJ

**Phone** 01515488180

**Email** [peterdmoores@yahoo.co.uk](mailto:peterdmoores@yahoo.co.uk)

**Website** <http://mascommunityinterestcompany.webs.com/>

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: FOR THE PUBLIC BENEFIT, TO PROVIDE SERVICES FOR THE PREVENTION OR RELIEF OF POVERTY, THE ADVANCEMENT OF EDUCATION, THE RELIEF OF PHYSICAL AND MENTAL SICKNESS AND THE RELIEF OF FINANCIAL HARDSHIP IN SUCH WAYS AS THE TRUSTEES THINK FIT AND WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING: 1. TO PROVIDE HOUSING, SUPPORT, TRAINING AND SOCIAL SKILLS FOR THE HOMELESS AND DISADVANTAGED IN THE KENSINGTON, AND OTHER AREAS OF LIVERPOOL; 2. TO PROVIDE A SAFE ENVIRONMENT FOR PEOPLE WITH ALCOHOL, MENTAL HEALTH AND FINANCIAL PROBLEMS ALLOWING FOR THE PROVISION OF COUNSELLING, ADVICE AND TRAINING; AND 3. TO PROMOTE THROUGH SPORT AND TEAM GAMES PHYSICAL WELL BEING AND BETTER SOCIAL RESPONSIBILITY.

**Activities:** Providing accommodation and support for homeless people, various activities to help support people in the form of courses, a gym for their health and wellbeing, along with activities such as the involvement in the homeless games

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Recreation
- **Who:** The General Public/mankind

## Geography

- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£1,069,794	£1,075,234	£45,150	16
2024-05-31	£1,155,206	£1,205,966	£50,590	16
2023-05-31	£932,900	£846,669	£101,350	16
2022-05-31	£528,515	£713,374	£15,119	17
2021-05-31	£921,763	£714,310	£199,978	16

## Trustees

Name	Role	Appointed
ANNE MOORES		2011-06-07
Ian Reeves		2020-11-19
PETER DONALD MOORES		2011-06-07

**MENS ACCOMMODATION AND SUPPORT**

England & Wales - Charity number 1142298

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# Accounts

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**Trustees Annual Report  
and Audited Financial Statements  
for the year ended 31 May 2025**

**for**

**Mens Accommodation and Support  
(A Company Limited by Guarantee)**

# **MENS ACCOMMODATION AND SUPPORT**

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# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> May 2025. The Trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015).

### **Reference and Administrative Details**

This is the Directors Annual Report of Mens Accommodation and Support Charity Registration Number 1142298. Registered company number 06903414

#### **Registered Address**

45 – 47 Breck Road, Anfield, Liverpool, L4 2QS

#### **Secretary**

Peter Moores

#### **Trustees**

Anne Moores

Peter Moores

Ian Reeves

#### **Bankers**

Lloyds TSB

Liverpool Law Courts

2 – 12 Lord Street

Liverpool

L2 1TS

#### **Auditor**

Alexander Myerson & Co Limited

Alexander House

61 Rodney Street

Liverpool

L1 9ER

#### **Charitable status**

Mens Accommodation and Support is a registered charity, Number 1142298

We are also a company Limited by Guarantee, number 06903414 and governed by its Memorandum and Articles of Association.

# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2025**

### **Structure, governance and management**

Peter Moores, Anne Moores and Ian Reeves are the trustees. Mens Accommodation and Support is an incorporated registered charity. Trustees are elected at the AGM. New Trustees have an induction covering the responsibilities of being a charitable Director, and an introduction to the aims, objectives and work of the charity.

The Directors set overall policy and direction for the charity. They meet every three months, making strategic decisions and reviewing progress. The Directors may appoint sub committees as appropriate, which make recommendations to the full Board. Day to day decisions and staff management are delegated to the charity's senior management.

The Trustees have assessed and reviewed the major risks to the organisation and are satisfied that policies and procedures are in place and are implemented to manage the risks identified.

### **Objectives and Activities**

#### **Objectives**

Mens Accommodation and Support's charitable objectives are "To provide housing, support, training and social skills for the homeless, those seeking asylum and disadvantaged in Liverpool. To provide a safe environment for people with alcohol, mental health and financial problems allowing for the provision of counselling, advice and training. To promote, through sport and team games physical well being and better social responsibility".

#### **Activities and performance to achieve our objectives**

MAS have continued to support clients and staff through the last year.

Article 4 areas have had a massive negative impact on our clients, we have seen an increase in rough sleeping throughout the city.

We are working with Refugee Action and the Law Society to support our clients and their families with their claims and their tribunal appeals.

We are part of a team providing sleeping bags and food for rough sleepers and are working with our clients continually to provide emergency accommodation.

#### **Public Benefit**

The trustees confirm that they have referred to Charity Commission guidance on Public Benefit when reviewing aims and objectives and when reviewing plans for the future. The trustees have and will continue to ensure that charitable expenditure will be made to further a charitable purpose to the public benefit.

# MENS ACCOMMODATION AND SUPPORT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2025

### Financial review

For the financial year ended 31 May 2025, the charity recorded total income of £1,069,794 and total expenditure of £1,075,234, resulting in a deficit of £5,440 for the year. Despite this deficit, the charity still holds funds carried forward of £5,440, which will help support ongoing activities in the coming year.

The Trustees remain committed to ensuring the sustainability of the charity's operations. They continue to seek additional funding from a variety of sources to maintain and expand the charity's services. The current economic climate presents challenges in securing funding; however, the Trustees are actively pursuing opportunities to strengthen the charity's financial position and ensure its continued delivery of charitable objectives.

### Reserves policy

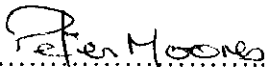
The Trustees are committed to maintaining reserves of at least three months' normal operating costs. They will monitor funding closely, ensure that expenditure remains within approved budgets, and regularly review the overall financial position of Mens Accommodation and Support.

### Plans for future periods

Going forward, we will continue to work with local authorities and partners on the rough sleeping programme and support clients with their appeals. We will monitor legislative changes and respond proactively to any updates. Additionally, we will continue to train our staff to ensure they remain up to date with evolving legislation.

This report has been prepared in accordance with the special provisions of Part 15 of the companies Act 2005 relating to small companies.

Approved by order of the board of Trustees on 18/02/2026 and signed on its behalf by:

  
..... Peter Moores - Trustee

**Report of the Independent Auditors to the Members of  
Mens Accommodation And Support**

**Opinion**

We have audited the financial statements of Mens Accommodation And Support (the 'charitable company') for the year ended 31 May 2025 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Report of the Independent Auditors to the Members of**  
**Mens Accommodation And Support**

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

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

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

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

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of journals and key estimates and judgements made by management.

We gained an understanding of the legal regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company that were in breach of these laws and regulations, including fraud. We made enquiries of management with regards to compliance with the above laws and regulations to ensure that there were no breaches.

As part of our audit, we performed sample testing, agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. We addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

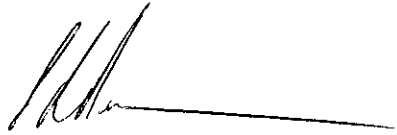
**Report of the Independent Auditors to the Members of**  
**Mens Accommodation And Support**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

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

Paul Burns BSc BFP FCA (Senior Statutory Auditor)  
Alexander Myerson & Co Limited  
Statutory Auditors  
Chartered Accountants  
Alexander House  
61 Rodney Street  
Liverpool  
L1 9ER



Date: 25/2/2006 .....

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Statement of Financial Activities**  
**For the year ended 31 May 2025**

	Note	Restricted Funds £	Unrestricted Funds £	Total 2025 £	Total 2024 £
<b>INCOMING RESOURCES</b>					
Voluntary Income					
Other trading activities	3	-	-	-	-
Charitable Activities	3	-	1,069,773	1,069,773	1,155,206
Investments	3	-	21	21	-
<b>TOTAL INCOMING RESOURCES</b>		-	1,069,794	1,069,794	1,155,206
<b>RESOURCES EXPENDED</b>					
Charitable Activities	4	-	1,061,815	1,061,815	1,193,834
Governance Costs	5	-	13,419	13,419	12,132
		-	1,075,234	1,075,234	1,205,966
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		-	(5,440)	(5,440)	(50,760)
<b>TRANSFERS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		-	(5,440)	(5,440)	(50,760)
<b>TOTAL FUNDS FUNDS B/F</b>	11	-	50,590	50,590	101,350
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	45,150	45,150	50,590

There were no acquisitions or discontinued activities during the year.  
The charity has no recognised gains or losses other than as stated in the statement of financial activities.

**Mens Accommodation and Support**

**Cash Flow Statement**

**for the Year Ended 31 May 2025**

	Notes	31.5.25 £	31.5.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	58,365	28,141
		<u>          </u>	<u>          </u>
Net cash from operating activities		<u>58,365</u>	<u>28,141</u>
<b>Cash flows from investing activities</b>			
Cash paid for purchase of capital items		<u>          </u> -	(30,550)
Net cash from investing activities		<u>          </u> -	(30,550)
		<u>          </u>	<u>          </u>
<b>Increase/(decrease) in cash and cash equivalents</b>		58,365	(2,409)
<b>Cash and cash equivalents at beginning of year</b>	2	1,659	4,068
		<u>          </u>	<u>          </u>
<b>Cash and cash equivalents at end of year</b>	2	<u>60,024</u>	<u>1,659</u>

**Mens Accommodation and Support**

**Notes to the Cash Flow Statement**

**for the Year Ended 31 May 2025**

**1. RECONCILIATION OF DEFICIT BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS**

	31.5.25	31.5.24
	£	£
Surplus/(Deficit) before taxation	(5,440)	(50,760)
Depreciation charges	<u>7,261</u>	<u>3,601</u>
	1,821	(47,159)
Decrease in trade and other debtors	69,567	43,490
Increase/(decrease) in trade and other creditors	<u>(13,023)</u>	<u>31,810</u>
<b>Cash generated from operations</b>	<b><u>58,365</u></b>	<b><u>28,141</u></b>

**2. CASH AND CASH EQUIVALENTS**

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

**Year ended 31 May 2025**

	31.5.25	1.6.24
	£	£
Cash and cash equivalents	<u>60,024</u>	<u>1,659</u>

**Year ended 31 May 2024**

	31.5.24	1.6.23
	£	£
Cash and cash equivalents	<u>1,659</u>	<u>4,068</u>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.6.24	Cash flow	At 31.5.25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>1,659</u>	<u>58,365</u>	<u>60,024</u>
	<u>1,659</u>	<u>58,365</u>	<u>60,024</u>
<b>Total</b>	<b><u>1,659</u></b>	<b><u>58,365</u></b>	<b><u>60,024</u></b>

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Balance Sheet**  
**For the year ended 31 May 2025**

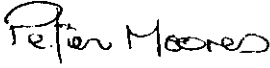
	Notes	2025	2024
		£	£
<b>FIXED ASSETS</b>			
Motor Vehicles, Computer Equipment & Fixtures and fittings	8	22,215	29,476
<b>CURRENT ASSETS</b>			
Debtors	9	43,060	112,627
Cash at bank and in Hand		60,024	1,659
		103,084	114,286
<b>CURRENT LIABILITIES</b>			
Creditors and Accruals	10	80,149	93,172
<b>NET CURRENT ASSETS</b>		22,935	21,114
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		45,150	50,590
<b>NET ASSETS</b>		45,150	50,590
Represented by:			
<b>UNRESTRICTED FUNDS</b>	11	45,150	50,590
<b>RESTRICTED FUNDS</b>		-	-
<b>ACCUMULATED FUNDS</b>		45,150	50,590

The trustees acknowledge their responsibilities for  
(a)ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and  
(b)preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Balance Sheet**  
**For the year ended 31 May 2025**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18/02/2026 and were signed on its behalf by :

Peter Moores – Director 

Date: 18/02/2026.....

**Company Number: 06903414**

# MENS ACCOMMODATION AND SUPPORT

## Notes to the Financial Statements For the year ended 31 May 2025

### 1. STATUTORY INFORMATION

Mens Accommodation and Support is a registered charity, and private company limited by guarantee, registered in England and Wales.

The company's registered number and registered office address can be found on the Trustees Annual Report, along with the registered charity number.

The presentation currency of the financial statements is the Pound Sterling (£).

### 2. ACCOUNTING POLICIES

#### (a) Basis of Preparing the Financial Statements

The financial statements have been prepared on a going concern basis as the company continues to receive the support from its related parties as stated in the notes to the accounts.

#### (b) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015).

#### (c) Incoming Resources

Income is recognised in full on the Statement of Financial Activities in the year in which the charity has entitlement to the income. Incoming resources are deferred when they have been received in advance of the service period.

#### (d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

#### (e) Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings – 15% on cost

Computer Equipment – 25% on cost

Motor vehicles – 25% reducing balance

Assets under £500 are not capitalised

#### (f) Costs of activities in furtherance of the charity's objectives

Costs of activities in furtherance of the charity's objectives include the direct costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category, they have been split on either an estimated time or floor space basis, as appropriate.

#### (g) Unrestricted Funds

The unrestricted fund represents funds which are not designated for a particular purpose.

#### (h) Restricted Funds

The structure of restricted funds is explained in the Notes to the Financial Statements. These consist of funds allocated for specific purposes.

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2025**

**(i) Gifts and Donated Services**

Cash gifts and donations are recognised in the accounts in the periods in which they are received.

**(j) Governance costs**

Governance costs relate to those costs which are incurred purely in furtherance of improving or contributing to the governance of the charity.

**(k) Taxation**

The Charity is exempt from corporation tax on its charitable activities.

**(l) Pension costs and other post retirement benefits**

The company operates a defined contribution scheme. Contributions payable to the company's pension scheme are charged to the statement of financial activities in the period to which they relate.

**2. NET INCOMING RESOURCES**

The incoming resources are stated after charging:	2025	2024
	£	£
Trustees Remuneration	Nil	Nil
Depreciation	7,261	3,601

**3. INCOME**

**Charitable Activities**

	Restricted £	Unrestricted £	2025 £	2024 £
Liverpool City Council	-	-	-	-
Auckland Home Solutions	-	1,067,277	1,067,277	1,152,686
Clients service charge(3 <sup>rd</sup> Party payments)	-	2,496	2,496	2,520
	-----	-----	-----	-----
	-	1,069,773	1,069,773	1,155,206
	-----	-----	-----	-----

**Income Reconciliation**

	Restricted £	Unrestricted £	2025 £	2024 £
Charitable Activities (as above)	-	1,069,773	1,069,773	1,155,206
Investments	-	21	21	-
Other trading activities	-	-	-	-
	-----	-----	-----	-----
	-	1,069,794	1,069,794	1,155,206
	-----	-----	-----	-----

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2025**

**4. TOTAL RESOURCES EXPENDED**

	Restricted £	Unrestricted £	2025 £	2024 £
<b>Charitable Activities</b>				
Wages	-	452,382	452,382	428,144
Social Security (ERNI)	-	35,841	35,841	33,604
Pensions	-	1,168	1,168	1,177
Staff training	-	1,150	1,150	-
Rent	-	28,992	28,992	28,992
Rates and Water	-	54,635	54,635	55,309
Insurance	-	9,003	9,003	10,616
Light and Heat	-	120,630	120,630	131,253
Household maintenance costs	-	27,679	27,679	30,089
Maintenance contract	-	288,000	288,000	437,700
TV and Licences	-	4,820	4,820	4,142
Telephone	-	5,865	5,865	3,984
Post and stationery	-	229	229	365
Motor Expenses	-	5,026	5,026	4,354
Sundry Expenses	-	3,023	3,023	3,412
Legal and Professional Fees	-	16,111	16,111	17,092
Depreciation	-	7,261	7,261	3,601
	-	1,061,815	1,061,815	1,193,834
<b>Governance Costs (Note 5)</b>	-	13,419	13,419	12,132
	-	1,075,234	1,075,234	1,205,966

**5. GOVERNANCE COSTS**

Governance costs are made up as follows:

	Restricted £	Unrestricted £	2025 £	2024 £
Accountancy/Audit	-	11,730	11,730	10,504
Bank Charges	-	1,689	1,689	1,628
	-	13,419	13,419	12,132

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2025**

<b>6. STAFF COSTS</b>	2025	2024
	£	£
Wages & Salaries	452,382	428,144
Social Security Costs	35,841	33,604
Pensions	1,168	1,177
	<u>489,391</u>	<u>462,925</u>

The number of employees earning over £60,000 per annum was nil

	2025	2024
The average number of employees during the period was:	No.	No.
	<u>16</u>	<u>16</u>

**7. DEFINED CONTRIBUTION PLANS**

The charity operates a defined contribution pension plan for its employees. The amounts recognised as an expense in the period are £1,168 (2024: £1,177). The defined contribution liability at 31 May 2025 is £57 (2024: £311).

**8. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Computer Equipment	Motor vehicle	Total
	£	£	£	£
<b>COST</b>				
At 1 June 2024	3,346	2,159	30,550	36,055
Additions	-	-	-	-
Disposals	-	-	-	-
	<u>3,346</u>	<u>2,159</u>	<u>30,550</u>	<u>36,055</u>
At 31 May 2025	3,346	2,159	30,550	36,055
	<u>3,346</u>	<u>2,159</u>	<u>30,550</u>	<u>36,055</u>
<b>DEPRECIATION</b>				
At 1 June 2024	1,338	2,059	3,182	6,579
Charge for the period	419	-	6,842	7,261
Eliminated on disposal	-	-	-	-
	<u>1,757</u>	<u>2,059</u>	<u>10,024</u>	<u>13,840</u>
At 31 May 2025	1,757	2,059	10,024	13,840
	<u>1,757</u>	<u>2,059</u>	<u>10,024</u>	<u>13,840</u>
<b>NET BOOK VALUE</b>				
At 31 May 2025	1,589	100	20,526	22,215
	<u>1,589</u>	<u>100</u>	<u>20,526</u>	<u>22,215</u>
At 31 May 2024	2,008	100	27,368	29,476
	<u>2,008</u>	<u>100</u>	<u>27,368</u>	<u>29,476</u>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2025**

**9. DEBTORS**

	2025	2024
	£	£
Funding Debtors	43,060	112,627
Prepayments	-	-
	<u>43,060</u>	<u>112,627</u>

**10. CREDITORS AND ACCRUALS**

	2025	2024
	£	£
Other Creditors	31,231	29,059
Social Security and other taxes	18,749	20,204
Loan : Parkland Estates Ltd	169	28,909
Loan : Gateway Parkland Ltd	30,000	15,000
	<u>80,149</u>	<u>93,172</u>

**11. UNRESTRICTED FUNDS**

The movement on the unrestricted funds of the charity were as follows:

	Balance 1 June 24	Incoming Resources	Outgoing Resources	Balance 31 May 25
	£	£	£	£
Liverpool City Council	-	2,496	(2,496)	-
Auckland Home Solutions	50,590	1,067,277	(1,072,717)	45,150
Investments	-	21	(21)	-
	<u>50,590</u>	<u>1,069,794</u>	<u>(1,075,234)</u>	<u>45,150</u>

Funding was provided by Liverpool City Council then Auckland Home Solutions , to accommodate and support homeless people.

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2025**

**12. ANALYSIS OF NET ASSETS/LIABILITIES BETWEEN FUNDS**

	Unrestricted £	Restricted £	Total £
Fixed Assets	22,215	-	22,215
Current Assets	103,084	-	103,084
Current Liabilities	(80,149)	-	(80,149)
	<hr/>	<hr/>	<hr/>
Net Assets/(Liability)	45,150	-	45,150
	<hr/>	<hr/>	<hr/>

**13. TRUSTEES REMUNERATION**

The trustees received no remuneration or reimbursed expenses during the year.

**14. RELATED PARTY TRANSACTIONS**

Employees who hold senior positions within the charity are: Mrs E Mutch, Mr A Mutch, Mrs J Mutch and Mr J Mutch. All are directors in Parklands Estates Limited and shareholders in Gateway Parkland Limited.

During the year, the company paid rents totalling £28,992 (2024:£28,992) to these related parties, the amount owing at the 31/05/25 was nil (2024: nil).

At the 31/05/25 there was an outstanding amount to Parkland Estates Limited £169 (2024: £28,909).

At the 31/05/25 there was an outstanding amount to Gateway Parkland Limited £30,000 (2024: £15,000).

**15. OTHER INFORMATION**

The company has no share capital and is limited by guarantee. Every member of the company undertakes to contribute a sum not exceeding £1 to the assets of the company if it is wound up during his, her or its membership or within one year afterwards.

**16. SUPPORT COSTS**

Support costs consist of Insurance, Subscriptions, Professional Fees, Legal Fees, Governance Costs and Depreciation which totalled £45,793 (2024: £43,441)

**MENS ACCOMMODATION AND SUPPORT**

England & Wales - Charity number 1142298

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# Accounts

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**Trustees Annual Report  
and Unaudited Financial Statements  
for the year ended 31 May 2023  
for  
Mens Accommodation and Support  
(A Company Limited by Guarantee)**

## **MENS ACCOMMODATION AND SUPPORT**

### **INDEX TO TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023**

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# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> May 2023. The Trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015).

### **Reference and Administrative Details**

This is the Directors Annual Report of Mens Accommodation and Support Charity Registration Number 1142298. Registered company number 06903414

#### **Registered Address**

102 Belmont Road, Liverpool, Merseyside, L6 5BJ

#### **Secretary**

Peter Moores

#### **Trustees**

Anne Moores

Peter Moores

Ian Reeves

#### **Bankers**

Lloyds TSB

Liverpool Law Courts

2 – 12 Lord Street

Liverpool

L2 1TS

#### **Independent Examiner**

Alexander Myerson & Co Limited

Alexander House

61 Rodney Street

Liverpool

LI 9ER

#### **Charitable status**

Mens Accommodation and Support is a registered charity, Number 1142298

We are also a company Limited by Guarantee, number 06903414 and governed by its Memorandum and Articles of Association.

# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2023**

### **Structure, governance and management**

Peter Moores, Anne Moores and Ian Reeves are the trustees. Mens Accommodation and Support is an incorporated registered charity. Trustees are elected at the AGM. New Trustees have an induction covering the responsibilities of being a charitable Director, and an introduction to the aims, objectives and work of the charity.

The Directors set overall policy and direction for the charity. They meet every three months, making strategic decisions and reviewing progress. The Directors may appoint sub committees as appropriate, which make recommendations to the full Board. Day to day decisions and staff management are delegated to the charity's senior management.

The Trustees have assessed and reviewed the major risks to the organisation, and are satisfied that policies and procedures are in place and are implemented to manage the risks identified.

### **Objectives and Activities**

#### **Objectives**

Mens Accommodation and Support's charitable objectives are "To provide housing, support, training and social skills for the homeless, those seeking asylum and disadvantaged in Liverpool. To provide a safe environment for people with alcohol, mental health and financial problems allowing for the provision of counselling, advice and training. To promote, through sport and team games physical well being and better social responsibility".

#### **Activities and performance to achieve our objectives**

MAS have continued to support clients and staff through the last year. They have now relocated to larger offices at Breck Road, Liverpool. This has enabled us to provide additional work space, meeting rooms and client interview areas. As part of this expansion we now help to support a further 22 clients in partnership with other support services. This enables us to provide high quality support to our clients. Staff are continuing ongoing training to meet the needs and responsibility to our clients.

#### **Public Benefit**

The trustees confirm that they have referred to Charity Commission guidance on Public Benefit when reviewing aims and objectives and when reviewing plans for the future. The trustees have and will continue to ensure that charitable expenditure will be made to further a charitable purpose to the public benefit.

# MENS ACCOMMODATION AND SUPPORT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2023

### Financial review

The accounts show that our income for the year was £932,900 and our expenditure was £846,669, showing a surplus of £86,231. The charity are always trying to seek further funding from various sources to ensure the charity can continue to operate, which is a challenge in the tough economic climate we are presently in.

### Reserves policy

We will aim to achieve a level of reserves of at least three months normal running costs. The funding situation will be closely monitored, expenditure will be kept at a level within agreed budgets, and Trustees will monitor the overall financial health of Mens Accommodation and Support.

### Plans for future periods

We are currently in talks with our landlord to bring on a training centre for our clients. We have sourced an adequate building and are awaiting relevant planning permission. If this is successful, we will be able to provide additional courses and recognised qualifications to our clients. We feel that this will be beneficial in supporting our clients back into the community and employment.

Our staff will continue to provide high standard of support to our clients during these challenging times.

This report has been prepared in accordance with the special provisions of Part 15 of the companies Act 2005 relating to small companies.

Approved by order of the board of Trustees on 29/5/24 and signed on its behalf by:

Peter Moores - Trustee

**Independent Examiner's Report to the Trustees of  
Mens Accommodation and Support**

**Independent examiner's report to the trustees of Mens Accommodation and Support ('the Company')**  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Paul Burns BSc BFP FCA  
Alexander Myerson & Co Limited  
Chartered Accountants  
Alexander House  
61 Rodney Street  
Liverpool  
L1 9ER



Date: 29/5/24

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Statement of Financial Activities**  
**For the year ended 31 May 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOMING RESOURCES</b>					
Voluntary Income					
Coronavirus Job Retention Scheme	3	-	-	-	49,654
Other trading activities	3	-	-	-	3,616
Charitable Activities	3	-	932,900	932,900	475,245
<b>TOTAL INCOMING RESOURCES</b>		-	932,900	932,900	528,515
<b>RESOURCES EXPENDED</b>					
Charitable Activities	4	-	835,708	835,708	705,735
Governance Costs	5	-	10,961	10,961	7,639
		-	846,669	846,669	713,374
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		-	86,231	86,231	(184,859)
<b>TRANSFERS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		-	86,231	86,231	(184,859)
<b>TOTAL FUNDS FUNDS B/F</b>	11&12	-	15,119	15,119	199,978
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	101,350	101,350	15,119

There were no acquisitions or discontinued activities during the year.  
The charity has no recognised gains or losses other than as stated in the statement of financial activities.

**Mens Accommodation and Support**

**Cash Flow Statement**

**for the Year Ended 31 May 2023**

	Notes	31.5.23 £	31.5.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(50,986)</u>	<u>35,383</u>
Net cash from operating activities		<u>(50,986)</u>	<u>35,383</u>
<b>Cash flows from investing activities</b>			
Cash paid for purchase of capital items		<u>(2,796)</u>	-
Net cash from investing activities		<u>(2,796)</u>	-
Increase/(decrease) in cash and cash equivalents		<u>(53,782)</u>	<u>35,383</u>
Cash and cash equivalents at beginning of year	2	<u>57,850</u>	<u>22,467</u>
Cash and cash equivalents at end of year	2	<u>4,068</u>	<u>57,850</u>

**Mens Accommodation and Support**

**Notes to the Cash Flow Statement**

**for the Year Ended 31 May 2023**

1. **RECONCILIATION OF DEFICIT BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS**

	31.5.23	31.5.22
	£	£
Surplus/(Deficit) before taxation	86,231	(184,859)
Depreciation charges	<u>419</u>	<u>-</u>
	86,650	(184,859)
Increase in trade and other debtors	46,012	90,827
Increase/(decrease) in trade and other creditors	<u>(183,648)</u>	<u>129,415</u>
<b>Cash generated from operations</b>	<b><u>(50,986)</u></b>	<b><u>35,383</u></b>

2. **CASH AND CASH EQUIVALENTS**

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

**Year ended 31 May 2023**

	31.5.23	1.6.22
	£	£
Cash and cash equivalents	<u>4,068</u>	<u>57,850</u>

**Year ended 31 May 2022**

	31.5.22	1.6.21
	£	£
Cash and cash equivalents	<u>57,850</u>	<u>22,467</u>

3. **ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.6.22	Cash flow	At 31.5.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>57,850</u>	<u>(53,782)</u>	<u>4,068</u>
	<u>57,850</u>	<u>(53,782)</u>	<u>4,068</u>
<b>Total</b>	<b><u>57,850</u></b>	<b><u>(53,782)</u></b>	<b><u>4,068</u></b>

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Balance Sheet**  
**For the year ended 31 May 2023**

	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Motor Vehicles, Computer Equipment & Fixtures and fittings	8		2,527		150
<b>CURRENT ASSETS</b>					
Debtors	9	156,117		202,129	
Cash at bank and in Hand		4,068		57,850	
		<hr/>		<hr/>	
		160,185		259,979	
		<hr/>		<hr/>	
<b>CURRENT LIABILITIES</b>					
Creditors and Accruals	10	61,362		245,010	
<b>NET CURRENT ASSETS</b>					
			<hr/>		<hr/>
			98,823		14,969
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<hr/>		<hr/>
			101,350		15,119
<b>NET ASSETS</b>					
			<hr/>		<hr/>
			101,350		15,119
Represented by:					
<b>RESTRICTED FUNDS</b>	11		101,350		15,119
<b>UNRESTRICTED FUNDS</b>	12		-		-
			<hr/>		<hr/>
<b>ACCUMULATED FUNDS</b>					
			<hr/>		<hr/>
			101,350		15,119

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31/05/23 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for  
(a)ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and  
(b)preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Balance Sheet**  
**For the year ended 31 May 2023**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

~~The financial statements~~ were approved by the Board of Trustees and authorised for issue on  
and were signed on its behalf by :

Peter Moores – Director

Date: 29/5/24

Company Number: 06903414

## MENS ACCOMMODATION AND SUPPORT

### Notes to the Financial Statements For the year ended 31 May 2023

#### 1. STATUTORY INFORMATION

Mens Accommodation and Support is a registered charity, and private company limited by guarantee, registered in England and Wales.

The company's registered number and registered office address can be found on the Trustees Annual Report, along with the registered charity number.

The presentation currency of the financial statements is the Pound Sterling (£).

#### 2. ACCOUNTING POLICIES

##### (a) Basis of Preparing the Financial Statements

The financial statements have been prepared on a going concern basis as the company continues to receive the support from its related parties as stated in the notes to the accounts.

##### (b) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015).

##### (c) Incoming Resources

Income is recognised in full on the Statement of Financial Activities in the year in which the charity has entitlement to the income. Incoming resources are deferred when they have been received in advance of the service period.

##### (d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

##### (e) Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings – 15% on cost

Computer Equipment – 25% on cost

Assets under £500 are not capitalised

##### (f) Costs of activities in furtherance of the charity's objectives

Costs of activities in furtherance of the charity's objectives include the direct costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category, they have been split on either an estimated time or floor space basis, as appropriate.

##### (g) Unrestricted Funds

The unrestricted fund represents funds which are not designated for a particular purpose.

##### (h) Restricted Funds

The structure of restricted funds is explained in the Notes to the Financial Statements. These consist of funds allocated for specific purposes.

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2023**

**(i) Gifts and Donated Services**

Cash gifts and donations are recognised in the accounts in the periods in which they are received.

**(j) Governance costs**

Governance costs relate to those costs which are incurred purely in furtherance of improving or contributing to the governance of the charity.

**(k) Taxation**

The Charity is exempt from corporation tax on its charitable activities.

**(l) Pension costs and other post retirement benefits**

The company operates a defined contribution scheme. Contributions payable to the company's pension scheme are charged to the statement of financial activities in the period to which they relate.

**2. NET INCOMING RESOURCES**

The incoming resources are stated after charging:	2023	2022
	£	£
Trustees Remuneration	Nil	Nil
Depreciation	419	-

**3. INCOME**

Charitable Activities	Unrestricted	Restricted	2023	2022
	£	£	£	£
Liverpool City Council	-	-	-	-
Auckland Home Solutions	-	929,156	929,156	468,813
Clients service charge(3 <sup>rd</sup> Party payments)	-	3,744	3,744	6,432
	-----	-----	-----	-----
	-	932,900	932,900	475,245
	-----	-----	-----	-----

<b>Income Reconciliation</b>	Unrestricted	Restricted	2023	2022
	£	£	£	£
Charitable Activities (as above)	-	932,900	932,900	475,245
Coronavirus Job Retention	-	-	-	49,654
Other trading activities	-	-	-	3,616
	-----	-----	-----	-----
	-	932,900	932,900	528,515
	-----	-----	-----	-----

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2023**

**4. TOTAL RESOURCES EXPENDED**

	Unrestricted £	Restricted £	2023 £	2022 £
<b>Charitable Activities</b>				
Wages	-	420,900	420,900	404,132
Social Security (ERNI)	-	33,686	33,686	30,721
Pensions	-	1,079	1,079	-
Rent	-	28,992	28,992	42,775
Rates and Water	-	55,115	55,115	47,203
Insurance	-	8,753	8,753	5,881
Light and Heat	-	132,952	132,952	62,233
Household maintenance costs	-	33,399	33,399	66,282
Maintenance contract	-	100,000	100,000	-
TV and Licences	-	4,652	4,652	4,794
Telephone	-	2,955	2,955	4,609
Post and stationery	-	69	69	361
Motor Expenses	-	947	947	1,025
Sundry Expenses	-	1,798	1,798	2,147
Legal and Professional Fees	-	9,992	9,992	33,572
Depreciation	-	419	419	-
	-	835,708	835,708	705,735
<b>Governance Costs (Note 5)</b>	-	10,961	10,961	7,639
	-	846,669	846,669	713,374

**5. GOVERNANCE COSTS**

Governance costs are made up as follows:

	Unrestricted £	Restricted £	2023 £	2022 £
Accountancy/Audit	-	9,402	9,402	6,048
Bank Charges	-	1,559	1,559	1,591
	-	10,961	10,961	7,639

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2023**

6. STAFF COSTS	2023	2022
	£	£
Wages & Salaries	420,900	404,132
Social Security Costs	33,686	30,721
Pensions	1,079	-
	<hr/>	<hr/>
	455,665	434,853
	<hr/>	<hr/>

The number of employees earning over £60,000 per annum was nil

The average number of employees during the period was:	2023	2022
	No.	No.
	<u>16</u>	<u>17</u>

**7. DEFINED CONTRIBUTION PLANS**

The charity operates a defined contribution pension plan for its employees. The amounts recognised as an expense in the period are £1,079 (2022: £Nil). The defined contribution liability at 31 May 2023 is £366 (2022: nil).

**8. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
<b>COST</b>			
At 1 June 2022	550	2,159	2,709
Additions	2,796	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 May 2023	3,346	2,159	2,709
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 June 2022	500	2,059	2,559
Charge for the period	419	-	-
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 May 2023	919	2,059	2,559
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 May 2023	2,427	100	2,527
	<hr/>	<hr/>	<hr/>
At 31 May 2022	50	100	150
	<hr/>	<hr/>	<hr/>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2023**

**9. DEBTORS**

	2023	2022
	£	£
Funding Debtors	121,171	199,337
Prepayments	2,980	2,792
Parkland Estates Ltd	31,966	-
	<u>156,117</u>	<u>202,129</u>

**10. CREDITORS AND ACCRUALS**

	2023	2022
	£	£
Other Creditors	17,337	31,387
Social Security and other taxes	24,025	20,654
Loan : Parkland Estates Ltd	-	192,969
Loan : Gateway Parkland Ltd	20,000	-
	<u>61,362</u>	<u>245,010</u>

**11. RESTRICTED FUNDS**

The movement on the restricted funds of the charity were as follows:

	Balance 1 June 22	Incoming Resources	Outgoing Resources	Balance 31 May 23
	£	£	£	£
Liverpool City Council	-	3,744	(3,744)	-
Auckland Home Solutions	15,119	929,156	(842,925)	101,350
	<u>15,119</u>	<u>932,900</u>	<u>(846,669)</u>	<u>101,350</u>

Funding was provided by Liverpool City Council then Auckland Home Solutions , to accommodate and support homeless people.

**12. UNRESTRICTED FUNDS**

	Balance 1 June 22	Incoming Resources	Outgoing Resources	Balance 31 May 23
	£	£	£	£
General Fund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2023**

**13. ANALYSIS OF NET ASSETS/LIABILITIES BETWEEN FUNDS**

	Restricted £	Unrestricted £	Total £
Fixed Assets	2,527	-	2,527
Current Assets	160,185	-	160,185
Current Liabilities	(61,362)	-	(61,362)
	<hr/>	<hr/>	<hr/>
Net Assets/(Liability)	101,350	-	101,350
	<hr/>	<hr/>	<hr/>

**14. TRUSTEES REMUNERATION**

The trustees received no remuneration or reimbursed expenses during the year.

**15. RELATED PARTY TRANSACTIONS**

Employees who hold senior positions within the charity are: Mrs E Mutch, Mr A Mutch, Mrs J Mutch and Mr J Mutch. All are directors in Parklands Estates Limited and shareholders in Gateway Parkland Limited.

During the year, the company paid rents totalling £28,992 (2022: £28,992) to these related parties, the amount owing at the 31/05/23 was nil (2022: nil).

At the 31/05/23 there was an outstanding amount from Parkland Estates Limited £31,966 (2022: was creditor of £192,969).

At the 31/05/23 there was an outstanding amount to Gateway Parkland Limited £20,000 (2022: nil).

**16. OTHER INFORMATION**

The company has no share capital and is limited by guarantee. Every member of the company undertakes to contribute a sum not exceeding £1 to the assets of the company if it is wound up during his, her or its membership or within one year afterwards.

**17. SUPPORT COSTS**

Support costs consist of Insurance, Subscriptions, Professional Fees, Legal Fees, Governance Costs and Depreciation which totalled £30,125 (2022: £47,092)

**MENS ACCOMMODATION AND SUPPORT**

England & Wales - Charity number 1142298

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# Accounts

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**ALEXANDER MYERSON & CO LIMITED**  
CHARTERED ACCOUNTANTS

Our Ref: ME03/PRB/BW

Charity Commission Direct  
PO Box 1227  
Liverpool  
L69 3UG

25 April 2023

Dear Sir

**COMPANY NAME : Mens Accommodation and Support**  
**COMPANY NUMBER : 06903414**

We now enclose the accounts for the above company, for the year ended 31/05/2022 for your attention.

Yours faithfully

Alexander Myerson & Co Limited

Enc

CHARITY COMMISSION  
FIRST CONTACT

02 MAY 2023

ACCOUNTS  
RECEIVED

Registered Office:

Alexander House, 61 Rodney Street, Liverpool L1 9ER

Tel: 0151 709 9999 Fax: 0151 707 8585

E-mail: info@amyerson.com Website: www.amyerson.com

REGISTERED TO CARRY ON AUDIT WORK IN THE UK AND REGULATED FOR A RANGE OF INVESTMENT  
BUSINESS ACTIVITIES BY THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES  
REGISTERED IN ENGLAND COMPANY NO. 08536651



Directors

Paul Burns BSc Hons BFP FCA  
Mark Cohen  
Sarah Catherall BA Hons BFP ACA  
Katie Dillon BA Hons BFP ACA

**Trustees Annual Report  
and Unaudited Financial Statements**

**for the year ended 31 May 2022**

**for**

**Mens Accommodation and Support  
(A Company Limited by Guarantee)**

# **MENS ACCOMMODATION AND SUPPORT**

## **INDEX TO TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022**

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# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> May 2022. The Trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015).

### **Reference and Administrative Details**

This is the Directors Annual Report of Mens Accommodation and Support Charity Registration Number 1142298. Registered company number 06903414

#### **Registered Address**

102 Belmont Road, Liverpool, Merseyside, L6 5BJ

#### **Secretary**

Peter Moores

#### **Trustees**

Anne Moores

Peter Moores

Ian Reeves

#### **Bankers**

Lloyds TSB

Liverpool Law Courts

2 – 12 Lord Street

Liverpool

L2 1TS

#### **Independent Examiner**

Alexander Myerson & Co Limited

Alexander House

61 Rodney Street

Liverpool

LI 9ER

#### **Charitable status**

Mens Accommodation and Support is a registered charity, Number 1142298

We are also a company Limited by Guarantee, number 06903414 and governed by its Memorandum and Articles of Association.

# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2022**

### **Structure, governance and management**

Peter Moores, Anne Moores and Ian Reeves (appointed 19/11/20) are the trustees. Mens Accommodation and Support is an incorporated registered charity. Trustees are elected at the AGM. New Trustees have an induction covering the responsibilities of being a charitable Director, and an introduction to the aims, objectives and work of the charity.

The Directors set overall policy and direction for the charity. They meet every three months, making strategic decisions and reviewing progress. The Directors may appoint sub committees as appropriate, which make recommendations to the full Board. Day to day decisions and staff management are delegated to the charity's senior management.

The Trustees have assessed and reviewed the major risks to the organisation, and are satisfied that policies and procedures are in place and are implemented to manage the risks identified.

### **Objectives and Activities**

#### **Objectives**

Mens Accommodation and Support's charitable objectives are "To provide housing, support, training and social skills for the homeless and disadvantaged in Liverpool. To provide a safe environment for people with alcohol, mental health and financial problems allowing for the provision of counselling, advice and training. To promote, through sport and team games physical well being and better social responsibility".

#### **Activities and performance to achieve our objectives**

MAS have continued to support clients and staff through the last year. There has been a massive increase in demand for supported accommodation over the past year. MAS are working with asylum link and refuge services through the local authorities to provide housing and support. MAS have employed an additional member of staff to provide translation and cultural support. Staff are continuing ongoing training to meet the needs and responsibility to our clients.

#### **Public Benefit**

The trustees confirm that they have referred to Charity Commission guidance on Public Benefit when reviewing aims and objectives and when reviewing plans for the future. The trustees have and will continue to ensure that charitable expenditure will be made to further a charitable purpose to the public benefit.

# MENS ACCOMMODATION AND SUPPORT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2022

### Financial review

The accounts show that our income for the year was £528,515 and our expenditure was £713,374, showing a deficit of £184,859. The charity are always trying to seek further funding from various sources to ensure the charity can continue to operate, which is a challenge in the tough economic climate we are presently in.

### Reserves policy

We will aim to achieve a level of reserves of at least three months normal running costs. The funding situation will be closely monitored, expenditure will be kept at a level within agreed budgets, and Trustees will monitor the overall financial health of Mens Accommodation and Support.

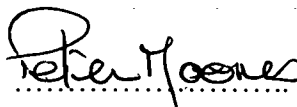
### Plans for future periods

Due to the high demand for supported accommodation, MAS have been looking to provide further accommodation for clients and also looking for larger offices where we can provide additional space for expansion to accommodate our clients cultural needs. We also aim to provide in house training and courses required by our clients to integrate into the local community.

Our staff will continue to provide high standard of support to our clients during these challenging times.

This report has been prepared in accordance with the special provisions of Part 15 of the companies Act 2005 relating to small companies.

Approved by order of the board of Trustees on ..25/4/23..... and signed on its behalf by:

 Peter Moores - Trustee

**Independent Examiner's Report to the Trustees of  
Mens Accommodation and Support**

**Independent examiner's report to the trustees of Mens Accommodation and Support ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Paul Burns BSc BFP FCA  
Alexander Myerson & Co Limited  
Chartered Accountants  
Alexander House  
61 Rodney Street  
Liverpool  
L1 9ER



Date: 25/4/22

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Statement of Financial Activities**  
**For the year ended 31 May 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOMING RESOURCES</b>					
Voluntary Income Coronavirus Job Retention Scheme	3	49,654	-	49,654	96,240
Other trading activities	3	3,616	-	3,616	13,368
Charitable Activities	3	-	475,245	475,245	812,155
<b>TOTAL INCOMING RESOURCES</b>		<b>53,270</b>	<b>475,245</b>	<b>528,515</b>	<b>921,763</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities	4	47,222	658,513	705,735	705,449
Governance Costs	5	6,048	1,591	7,639	8,861
		<b>53,270</b>	<b>660,104</b>	<b>713,374</b>	<b>714,310</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>-</b>	<b>(184,859)</b>	<b>(184,859)</b>	<b>207,453</b>
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>-</b>	<b>(184,859)</b>	<b>(184,859)</b>	<b>207,453</b>
<b>TOTAL FUNDS FUNDS B/F</b>	11&12	<b>-</b>	<b>-</b>	<b>199,978</b>	<b>(7,475)</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>-</b>	<b>15,119</b>	<b>15,119</b>	<b>199,978</b>

There were no acquisitions or discontinued activities during the year.  
The charity has no recognised gains or losses other than as stated in the statement of financial activities.

**Mens Accommodation and Support**

**Cash Flow Statement**

**for the Year Ended 31 May 2022**

	Notes	31.5.22 £	31.5.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>35,353</u>	<u>(7,989)</u>
Net cash from operating activities		<u>35,383</u>	<u>(7,989)</u>
<b>Cash flows from investing activities</b>			
Sale of tangible fixed assets		<u>-</u>	<u>-</u>
Net cash from investing activities		<u>-</u>	<u>-</u>
<b>Increase/(decrease) in cash and cash equivalents</b>		<u>35,383</u>	<u>(7,989)</u>
<b>Cash and cash equivalents at beginning of year</b>	2	<u>22,467</u>	<u>30,456</u>
<b>Cash and cash equivalents at end of year</b>	2	<u>57,850</u>	<u>22,467</u>

**Mens Accommodation and Support**

**Notes to the Cash Flow Statement**

**for the Year Ended 31 May 2022**

**1. RECONCILIATION OF DEFICIT BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS**

	31.5.22	31.5.21
	£	£
Surplus/(Deficit) before taxation	(184,859)	207,453
Depreciation charges	<u>-</u>	<u>143</u>
	(184,859)	207,596
Increase in trade and other debtors	90,827	(258,567)
Increase/(decrease) in trade and other creditors	<u>129,415</u>	<u>42,982</u>
<b>Cash generated from operations</b>	<b><u>35,383</u></b>	<b><u>(7,989)</u></b>

**2. CASH AND CASH EQUIVALENTS**

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

**Year ended 31 May 2022**

	31.5.22	1.6.21
	£	£
Cash and cash equivalents	<u>57,850</u>	<u>22,467</u>

**Year ended 31 May 2021**

	31.5.21	1.6.20
	£	£
Cash and cash equivalents	<u>22,467</u>	<u>30,456</u>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.6.21	Cash flow	At 31.5.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>22,467</u>	<u>35,383</u>	<u>57,850</u>
	<u>22,467</u>	<u>35,383</u>	<u>57,850</u>
<b>Total</b>	<b><u>22,467</u></b>	<b><u>35,383</u></b>	<b><u>57,850</u></b>

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Balance Sheet**  
**For the year ended 31 May 2022**

	Notes	2022	2021
		£	£
<b>FIXED ASSETS</b>			
Motor Vehicles, Computer Equipment & Fixtures and fittings	8	150	150
<b>CURRENT ASSETS</b>			
Debtors	9	202,129	292,956
Cash at bank and in Hand		57,850	22,467
		259,979	315,423
<b>CURRENT LIABILITIES</b>			
Creditors and Accruals	10	245,010	115,595
<b>NET CURRENT ASSETS</b>		14,969	199,828
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		15,119	199,978
<b>NET ASSETS</b>		15,119	199,978
Represented by:			
<b>RESTRICTED FUNDS</b>	11	15,119	199,978
<b>UNRESTRICTED FUNDS</b>	12	-	-
<b>ACCUMULATED FUNDS</b>		15,119	199,978

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31/05/22 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for  
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and  
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Balance Sheet**  
**For the year ended 31 May 2022**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .. 25/4/22 ..... and were signed on its behalf by :

Peter Moores – Director



Date: ... 25/4/22 .....

**Company Number: 06903414**

# MENS ACCOMMODATION AND SUPPORT

## Notes to the Financial Statements For the year ended 31 May 2022

### 1. STATUTORY INFORMATION

Mens Accommodation and Support is a registered charity, and private company limited by guarantee, registered in England and Wales.

The company's registered number and registered office address can be found on the Trustees Annual Report, along with the registered charity number.

The presentation currency of the financial statements is the Pound Sterling (£).

### 2. ACCOUNTING POLICIES

#### (a) Basis of Preparing the Financial Statements

The financial statements have been prepared on a going concern basis as the company continues to receive the support from its related parties as stated in the notes to the accounts.

#### (b) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015).

#### (c) Incoming Resources

Income is recognised in full on the Statement of Financial Activities in the year in which the charity has entitlement to the income. Incoming resources are deferred when they have been received in advance of the service period.

#### (d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

#### (e) Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings – 15% on cost

Computer Equipment – 25% on cost

Assets under £500 are not capitalised

#### (f) Costs of activities in furtherance of the charity's objectives

Costs of activities in furtherance of the charity's objectives include the direct costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category, they have been split on either an estimated time or floor space basis, as appropriate.

#### (g) Unrestricted Funds

The unrestricted fund represents funds which are not designated for a particular purpose.

#### (h) Restricted Funds

The structure of restricted funds is explained in the Notes to the Financial Statements. These consist of funds allocated for specific purposes.

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2022**

**(i) Gifts and Donated Services**

Cash gifts and donations are recognised in the accounts in the periods in which they are received.

**(j) Governance costs**

Governance costs relate to those costs which are incurred purely in furtherance of improving or contributing to the governance of the charity.

**(k) Taxation**

The Charity is exempt from corporation tax on its charitable activities.

**(l) Pension costs and other post retirement benefits**

The company operates a defined contribution scheme. Contributions payable to the company's pension scheme are charged to the statement of financial activities in the period to which they relate.

**2. NET INCOMING RESOURCES**

The incoming resources are stated after charging:	2022	2021
	£	£
Trustees Remuneration	Nil	Nil
Depreciation	-	143

**3. INCOME**

Charitable Activities	Unrestricted	Restricted	2022	2021
	£	£	£	£
Liverpool City Council	-	-	-	221,280
Auckland Home Solutions	-	468,813	468,813	578,219
Clients service charge(3 <sup>rd</sup> Party payments)	-	6,432	6,432	12,656
	-	475,245	475,245	812,155

**Income Reconciliation**

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Charitable Activities (as above)	-	475,245	475,245	812,155
Coronavirus Job Retention	49,654	-	49,654	96,240
Other trading activities	3,616	-	3,616	13,368
	53,270	475,245	528,515	921,763

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2022**

**4. TOTAL RESOURCES EXPENDED**

	Unrestricted £	Restricted £	2022 £	2021 £
<b>Charitable Activities</b>				
Wages	43,927	360,205	404,132	393,174
Social Security (ERNI)	3,295	27,426	30,721	30,859
Pensions	-	-	-	176
Rent	-	42,775	42,775	97,242
Rates and Water	-	47,203	47,203	48,324
Insurance	-	5,881	5,881	2,229
Light and Heat	-	62,233	62,233	64,770
Household maintenance costs	-	66,282	66,282	48,373
TV and Licences	-	4,794	4,794	6,398
Telephone	-	4,609	4,609	4,567
Post and stationery	-	361	361	297
Motor Expenses	-	1,025	1,025	1,342
Sundry Expenses	-	2,147	2,147	4,201
Legal and Professional Fees	-	33,572	33,572	3,354
Depreciation	-	-	-	143
	<u>47,222</u>	<u>658,513</u>	<u>705,735</u>	<u>705,449</u>
<b>Governance Costs (Note 5)</b>	<b>6,048</b>	<b>1,591</b>	<b>7,639</b>	<b>8,861</b>
	<u>53,270</u>	<u>660,104</u>	<u>713,374</u>	<u>714,310</u>

**5. GOVERNANCE COSTS**

Governance costs are made up as follows:

	Unrestricted £	Restricted £	2022 £	2021 £
Accountancy/Audit	6,048	-	6,048	7,666
Bank Charges	-	1,591	1,591	1,195
	<u>6,048</u>	<u>1,591</u>	<u>7,639</u>	<u>8,861</u>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2022**

<b>6. STAFF COSTS</b>	2022	2021
	£	£
Wages & Salaries	404,132	393,174
Social Security Costs	30,721	30,859
Pensions	-	176
	<hr/>	<hr/>
	434,853	424,209
	<hr/>	<hr/>

The number of employees earning over £60,000 per annum was nil

	2022	2021
The average number of employees during the period was:	No.	No.
	<u>17</u>	<u>16</u>

**7. DEFINED CONTRIBUTION PLANS**

The charity operates a defined contribution pension plan for its employees. The amounts recognised as an expense in the period are nil(2021: £176). The defined contribution liability at 31 May 2022 is nil (2021: nil).

**8. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
<b>COST</b>			
At 1 June 2021	550	2,159	2,709
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 May 2022	550	2,159	2,709
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 June 2021	500	2,059	2,559
Charge for the period	-	-	-
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 May 2022	500	2,059	2,559
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 May 2022	50	100	150
	<hr/>	<hr/>	<hr/>
At 31 May 2021	50	100	150
	<hr/>	<hr/>	<hr/>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2022**

**9. DEBTORS**

	2022	2021
	£	£
Funding Debtors	199,337	269,860
Prepayments	2,792	9,880
Other debtors	-	13,216
	<u>202,129</u>	<u>292,956</u>

**10. CREDITORS AND ACCRUALS**

	2022	2021
	£	£
Other Creditors	31,387	25,116
Social Security and other taxes	20,654	19,909
Loan : Parkland Estates Ltd	192,969	70,569
	<u>245,010</u>	<u>115,594</u>

**11. RESTRICTED FUNDS**

The movement on the restricted funds of the charity were as follows:

	Balance 1 June 21 £	Incoming Resources £	Outgoing Resources £	Balance 31 May 22 £
Liverpool City Council	-	6,432	(6,432)	-
Auckland Home Solutions	199,978	468,813	(653,672)	15,119
	<u>199,978</u>	<u>475,245</u>	<u>(660,104)</u>	<u>15,119</u>

Funding was provided by Liverpool City Council then Auckland Home Solutions, to accommodate and support homeless people.

**12. UNRESTRICTED FUNDS**

	Balance 1 June 21 £	Incoming Resources £	Outgoing Resources £	Balance 31 May 22 £
General Fund	-	53,270	(53,270)	-
	<u>-</u>	<u>53,270</u>	<u>(53,270)</u>	<u>-</u>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2022**

**13. ANALYSIS OF NET ASSETS/LIABILITIES BETWEEN FUNDS**

	Restricted £	Unrestricted £	Total £
Fixed Assets	150	-	150
Current Assets	259,979	-	259,979
Current Liabilities	(245,010)	-	(245,010)
	<hr/>	<hr/>	<hr/>
Net Assets/(Liability)	15,119	-	15,119
	<hr/>	<hr/>	<hr/>

**14. TRUSTEES REMUNERATION**

The trustees received no remuneration or reimbursed expenses during the year.

**15. RELATED PARTY TRANSACTIONS**

Employees who hold senior positions within the charity are: Mrs E Mutch, Mr A Mutch, Mrs J Mutch and Mr J Mutch. All are directors in Parklands Estates Limited.

During the year, the company paid rents totalling £28,992 (2021:£86,992) to these related parties, the amount owing at the 31/05/22 was nil (2021: nil).

At the 31/05/22 there was a loan outstanding to Parkland Estates Limited £192,969 (2021: £70,569)

**16. OTHER INFORMATION**

The company has no share capital and is limited by guarantee. Every member of the company undertakes to contribute a sum not exceeding £1 to the assets of the company if it is wound up during his, her or its membership or within one year afterwards.

**17. SUPPORT COSTS**

Support costs consist of Insurance, Subscriptions, Professional Fees, Legal Fees, Governance Costs and Depreciation which totalled £47,092 (2021: £14,587)



**ALEXANDER MYERSON & CO LIMITED**  
CHARTERED ACCOUNTANTS

Our Ref: ME03/PRB/BW

Charity Commission Direct  
PO Box 1227  
Liverpool  
L69 3UG

25 April 2023

Dear Sir

**COMPANY NAME : Mens Accommodation and Support**  
**COMPANY NUMBER : 06903414**

We now enclose the accounts for the above company, for the year ended 31/05/2022 for your attention.

Yours faithfully

**Alexander Myerson & Co Limited**

Enc

Registered Office:  
Alexander House, 61 Rodney Street, Liverpool L1 9ER  
Tel: 0151 709 9999 Fax: 0151 707 8585  
E-mail: [info@amyerson.com](mailto:info@amyerson.com) Website: [www.amyerson.com](http://www.amyerson.com)

REGISTERED TO CARRY ON AUDIT WORK IN THE UK AND REGULATED FOR A RANGE OF INVESTMENT  
BUSINESS ACTIVITIES BY THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES  
REGISTERED IN ENGLAND COMPANY NO. 08536651



Directors

Paul Burns BSc Hons BFP FCA  
Mark Cohen  
Sarah Catherall BA Hons BFP ACA  
Katie Dillon BA Hons BFP ACA

**MENS ACCOMMODATION AND SUPPORT**

England & Wales - Charity number 1142298

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# Accounts

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**Trustees Annual Report  
and Unaudited Financial Statements  
for the year ended 31 May 2021  
for  
Mens Accommodation and Support  
(A Company Limited by Guarantee)**



# **MENS ACCOMMODATION AND SUPPORT**

## **INDEX TO TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021**

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# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> May 2021. The Trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015).

### **Reference and Administrative Details**

This is the Directors Annual Report of Mens Accommodation and Support Charity Registration Number 1142298. Registered company number 06903414

#### **Registered Address**

102 Belmont Road, Liverpool, Merseyside, L6 5BJ

#### **Secretary**

Peter Moores

#### **Trustees**

Anne Moores

Peter Moores

Ian Reeves – appointed 19/11/2020

#### **Bankers**

Lloyds TSB

Liverpool Law Courts

2 – 12 Lord Street

Liverpool

L2 1TS

#### **Independent Examiner**

Alexander Myerson & Co Limited

Alexander House

61 Rodney Street

Liverpool

LI 9ER

#### **Charitable status**

Mens Accommodation and Support is a registered charity, Number 1142298

We are also a company Limited by Guarantee, number 06903414 and governed by its Memorandum and Articles of Association.

# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2021**

### **Structure, governance and management**

Peter Moores, Anne Moores and Ian Reeves (appointed 19/11/20) are the trustees. Mens Accommodation and Support is an incorporated registered charity. Trustees are elected at the AGM. New Trustees have an induction covering the responsibilities of being a charitable Director, and an introduction to the aims, objectives and work of the charity.

The Directors set overall policy and direction for the charity. They meet every three months, making strategic decisions and reviewing progress. The Directors may appoint sub committees as appropriate, which make recommendations to the full Board. Day to day decisions and staff management are delegated to the charity's senior management.

The Trustees have assessed and reviewed the major risks to the organisation, and are satisfied that policies and procedures are in place and are implemented to manage the risks identified.

### **Objectives and Activities**

#### **Objectives**

Mens Accommodation and Support's charitable objectives are "To provide housing, support, training and social skills for the homeless and disadvantaged in Liverpool. To provide a safe environment for people with alcohol, mental health and financial problems allowing for the provision of counselling, advice and training. To promote, through sport and team games physical well being and better social responsibility".

#### **Activities and performance to achieve our objectives**

During this past year both our clients and staff have faced unique challenges in an ever changing environment with many of our clients and staff members contracting covid 19. Due to the pandemic we have implemented many health and safety measures to safeguard all involved in the organisation. This includes mandatory testing for any new clients before they are accepted into our accommodation and regular staff testing for covid 19. In addition to this any planned move on has been put on hold to ensure we keep the spread of the virus to a minimum.

#### **Public Benefit**

The trustees confirm that they have referred to Charity Commission guidance on Public Benefit when reviewing aims and objectives and when reviewing plans for the future. The trustees have and will continue to ensure that charitable expenditure will be made to further a charitable purpose to the public benefit.

# MENS ACCOMMODATION AND SUPPORT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2021

### Financial review

The accounts show that our income for the year was £921,763 and our expenditure was £714,310, showing a surplus of £207,453. The charity are always trying to seek further funding from various sources to ensure the charity can continue to operate, which is a challenge in the tough economic climate we are presently in.

### Reserves policy

We will aim to achieve a level of reserves of at least three months normal running costs. The funding situation will be closely monitored, expenditure will be kept at a level within agreed budgets, and Trustees will monitor the overall financial health of Mens Accommodation and Support.

### Plans for future periods

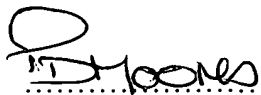
Due to the current situation of covid 19, we have been forced to put on hold any plans to bring on new accommodation and planned move ons, until council approval has been granted. We are in contact with a registered social landlord who accommodate clients over the age of 55 and have agreed to rehouse a number of our older clients. This accommodation is sheltered with a warden service. We are also looking into opportunities for our younger clients, as we find that it is increasingly difficult for them to secure move on accommodation.

We will continue to monitor the situation around the pandemic and implement any changes needed in line with the law.

Our staff will continue to provide high standard of support to our clients during these challenging times.

This report has been prepared in accordance with the special provisions of Part 15 of the companies Act 2005 relating to small companies.

Approved by order of the board of Trustees on ... 30/5/22 ..... and signed on its behalf by:

 ..... Peter Moores - Trustee

**Independent Examiner's Report to the Trustees of  
Mens Accommodation and Support**

**Independent examiner's report to the trustees of Mens Accommodation and Support ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Paul Burns BSc BFP FCA  
Alexander Myerson & Co Limited  
Chartered Accountants  
Alexander House  
61 Rodney Street  
Liverpool  
L1 9ER



Date: 30/5/22

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Statement of Financial Activities**  
**For the year ended 31 May 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>INCOMING RESOURCES</b>					
Voluntary Income					
Donations	3	-	-	-	36,000
Coronavirus Job Retention Scheme	3	96,240	-	96,240	-
Investment Income	3	-	-	-	3
Other trading activities	3	13,368	-	13,368	17,247
Charitable Activities	3	-	812,155	812,155	1,052,707
<b>TOTAL INCOMING RESOURCES</b>		<b>109,608</b>	<b>812,155</b>	<b>921,763</b>	<b>1,105,957</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities	4	94,467	610,982	705,449	1,110,042
Governance Costs	5	7,666	1,195	8,861	14,440
		102,133	612,177	714,310	1,124,482
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>7,475</b>	<b>199,978</b>	<b>207,453</b>	<b>(18,525)</b>
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>7,475</b>	<b>199,978</b>	<b>207,453</b>	<b>(18,525)</b>
<b>TOTAL FUNDS FUNDS B/F</b>	.11&12	<b>(7,475)</b>	<b>-</b>	<b>(7,475)</b>	<b>11,050</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>-</b>	<b>199,978</b>	<b>199,978</b>	<b>(7,475)</b>

There were no acquisitions or discontinued activities during the year.  
The charity has no recognised gains or losses other than as stated in the statement of financial activities.

**Mens Accommodation and Support**

**Cash Flow Statement**

**for the Year Ended 31 May 2021**

	Notes	31.5.21 £	31.5.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(7,989)</u>	<u>5,721</u>
Net cash from operating activities		<u>(7,989)</u>	<u>5,721</u>
 <b>Cash flows from investing activities</b>			
Sale of tangible fixed assets		<u>-</u>	<u>-</u>
Net cash from investing activities		<u>-</u>	<u>-</u>
 <b>Increase/(decrease) in cash and cash equivalents</b>		 (7,989)	 5,721
<b>Cash and cash equivalents at beginning of year</b>	2	 <u>30,456</u>	 <u>24,735</u>
 <b>Cash and cash equivalents at end of year</b>	2	 <u>22,467</u>	 <u>30,456</u>

**Mens Accommodation and Support**

**Notes to the Cash Flow Statement**

**for the Year Ended 31 May 2021**

**1. RECONCILIATION OF DEFICIT BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS**

	31.5.21	31.5.20
	£	£
Surplus/(Deficit) before taxation	207,453	(18,525)
Depreciation charges	<u>143</u>	<u>192</u>
	207,596	(18,333)
Increase in trade and other debtors	(258,567)	(3,131)
Increase/(decrease) in trade and other creditors	<u>42,982</u>	<u>27,185</u>
<b>Cash generated from operations</b>	<b><u>(7,989)</u></b>	<b><u>5,721</u></b>

**2. CASH AND CASH EQUIVALENTS**

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

**Year ended 31 May 2021**

	31.5.21	1.6.20
	£	£
Cash and cash equivalents	<u>22,467</u>	<u>30,456</u>

**Year ended 31 May 2020**

	31.5.20	1.6.19
	£	£
Cash and cash equivalents	<u>30,456</u>	<u>24,735</u>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.6.20	Cash flow	At 31.5.21
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>30,456</u>	<u>(7,989)</u>	<u>22,476</u>
	<u>30,456</u>	<u>(7,989)</u>	<u>22,467</u>
<b>Total</b>	<b><u>30,456</u></b>	<b><u>(7,989)</u></b>	<b><u>22,467</u></b>

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Balance Sheet**  
**For the year ended 31 May 2021**

	Notes	2021	2020
		£	£
<b>FIXED ASSETS</b>			
Motor Vehicles, Computer Equipment & Fixtures and fittings	8	150	293
<b>CURRENT ASSETS</b>			
Debtors	9	292,956	34,389
Cash at bank and in Hand		22,467	30,456
		315,423	64,845
<b>CURRENT LIABILITIES</b>			
Creditors and Accruals	10	115,595	72,613
<b>NET CURRENT ASSETS</b>		199,828	(7,768)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		199,978	(7,475)
<b>NET ASSETS</b>		199,978	(7,475)
Represented by:			
<b>RESTRICTED FUNDS</b>	11	199,978	-
<b>UNRESTRICTED FUNDS</b>	12	-	(7,475)
<b>ACCUMULATED FUNDS</b>		199,978	(7,475)

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31/05/21 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for  
(a)ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and  
(b)preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Balance Sheet**  
**For the year ended 31 May 2021**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ...30/5/22.....and were signed on its behalf by :

Peter Moores – Director



Date: .....30/5/22.....

**Company Number: 06903414**

## MENS ACCOMMODATION AND SUPPORT

### Notes to the Financial Statements For the year ended 31 May 2021

#### 1. STATUTORY INFORMATION

Mens Accommodation and Support is a registered charity, and private company limited by guarantee, registered in England and Wales.

The company's registered number and registered office address can be found on the Trustees Annual Report, along with the registered charity number.

The presentation currency of the financial statements is the Pound Sterling (£).

#### 2. ACCOUNTING POLICIES

##### (a) Basis of Preparing the Financial Statements

The financial statements have been prepared on a going concern basis as the company continues to receive the support from its related parties as stated in the notes to the accounts.

##### (b) Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015).

##### (c) Incoming Resources

Income is recognised in full on the Statement of Financial Activities in the year in which the charity has entitlement to the income. Incoming resources are deferred when they have been received in advance of the service period.

##### (d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

##### (e) Fixed Assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings – 15% on cost

Computer Equipment – 25% on cost

Assets under £500 are not capitalised

##### (f) Costs of activities in furtherance of the charity's objectives

Costs of activities in furtherance of the charity's objectives include the direct costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category, they have been split on either an estimated time or floor space basis, as appropriate.

##### (g) Unrestricted Funds

The unrestricted fund represents funds which are not designated for a particular purpose.

##### (h) Restricted Funds

The structure of restricted funds is explained in the Notes to the Financial Statements. These consist of funds allocated for specific purposes.

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2021**

**(i) Gifts and Donated Services**

Cash gifts and donations are recognised in the accounts in the periods in which they are received.

**(j) Governance costs**

Governance costs relate to those costs which are incurred purely in furtherance of improving or contributing to the governance of the charity.

**(k) Taxation**

The Charity is exempt from corporation tax on its charitable activities.

**(l) Pension costs and other post retirement benefits**

The company operates a defined contribution scheme. Contributions payable to the company's pension scheme are charged to the statement of financial activities in the period to which they relate.

**2. NET INCOMING RESOURCES**

The incoming resources are stated after charging:	2021	2020
	£	£
Trustees Remuneration	Nil	Nil
Auditors Remuneration	-	2,000
Depreciation	143	192

**3. INCOME**

Charitable Activities	Unrestricted	Restricted	2021	2020
	£	£	£	£
Liverpool City Council	-	221,280	221,280	1,034,581
Auckland Home Solutions	-	578,219	578,219	-
Clients service charge(3 <sup>rd</sup> Party payments)	-	12,656	12,656	18,126
	-----	-----	-----	-----
	-	812,155	812,155	1,052,707
	-----	-----	-----	-----

**Income Reconciliation**

	Unrestricted	Restricted	2021	2020
	£	£	£	£
Charitable Activities (as above)	-	812,155	812,155	1,052,707
Donations	-	-	-	36,000
Coronavirus Job Retention	96,240	-	96,240	-
Bank Interest	-	-	-	3
Other trading activities	13,368	-	13,368	17,247
	-----	-----	-----	-----
	109,608	812,155	921,763	1,105,957
	-----	-----	-----	-----

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2021**

**4. TOTAL RESOURCES EXPENDED**

	Unrestricted £	Restricted £	2021 £	2020 £
<b>Charitable Activities</b>				
Wages	87,590	305,584	393,174	372,876
Social Security (ERNI)	6,877	23,982	30,859	28,387
Pensions	-	176	176	898
Rent	-	97,242	97,242	541,492
Rates and Water	-	48,324	48,324	51,137
Insurance	-	2,229	2,229	7,000
Light and Heat	-	64,770	64,770	68,596
Household maintenance costs	-	48,373	48,373	26,192
TV and Licences	-	6,398	6,398	3,319
Telephone	-	4,567	4,567	3,473
Post and stationery	-	297	297	314
Motor Expenses	-	1,342	1,342	2,607
Sundry Expenses	-	4,201	4,201	1,398
Subscriptions	-	-	-	-
Legal and Professional Fees	-	3,354	3,354	2,161
Depreciation	-	143	143	192
Profit/loss on disposal vehicles	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	94,467	610,982	705,449	1,110,042
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Governance Costs (Note 5)</b>	7,666	1,195	8,861	14,440
	<hr/>	<hr/>	<hr/>	<hr/>
	102,133	612,177	714,310	1,124,482
	<hr/>	<hr/>	<hr/>	<hr/>

**5. GOVERNANCE COSTS**

Governance costs are made up as follows:

	Unrestricted £	Restricted £	2021 £	2020 £
Accountancy/Audit	7,666	-	7,666	12,304
Bank Charges	-	1,195	1,195	2,136
	<hr/>	<hr/>	<hr/>	<hr/>
	7,666	1,195	8,861	14,440
	<hr/>	<hr/>	<hr/>	<hr/>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2021**

<b>6. STAFF COSTS</b>	2021	2020
	£	£
Wages & Salaries	393,174	372,876
Social Security Costs	30,859	28,387
Pensions	176	898
	<hr/>	<hr/>
	424,209	402,161
	<hr/>	<hr/>

The number of employees earning over £60,000 per annum was nil

	2021	2020
The average number of employees during the period was:	No.	No.
	<u>16</u>	<u>16</u>

**7. DEFINED CONTRIBUTION PLANS**

The charity operates a defined contribution pension plan for its employees. The amounts recognised as an expense in the period are £176(2020: £898). The defined contribution liability at 31 May 2021 is nil (2020: £25).

**8. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
<b>COST</b>			
At 1 June 2020	550	2,159	2,709
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 May 2021	550	2,159	2,709
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 June 2020	500	1,916	2,416
Charge for the period	-	143	143
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 May 2021	500	2,059	2,559
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 May 2021	50	100	150
	<hr/>	<hr/>	<hr/>
At 31 May 2020	50	243	293
	<hr/>	<hr/>	<hr/>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2021**

**9. DEBTORS**

	2021	2020
	£	£
Funding Debtors	269,860	19,816
Taxation Debtor	-	-
Prepayments	9,880	10,666
Other debtors	13,216	3,907
	<u>292,956</u>	<u>34,389</u>

**10. CREDITORS AND ACCRUALS**

	2021	2020
	£	£
Other Creditors	25,116	59,656
Social Security and other taxes	19,909	12,957
Loan : Parkland Estates Ltd	70,569	-
	<u>115,594</u>	<u>72,613</u>

**11. RESTRICTED FUNDS**

The movement on the restricted funds of the charity were as follows:

	Balance 1 June 20	Incoming Resources	Outgoing Resources	Balance 31 May 21
	£	£	£	£
Liverpool City Council	-	233,936	(233,936)	-
Auckland Home Solutions	-	578,219	(378,241)	199,978
	<u>-</u>	<u>812,155</u>	<u>(612,177)</u>	<u>199,978</u>

Funding is provided by Liverpool City Council till August 2020 then Auckland Home Solutions , to accommodate and support homeless people.

**12. UNRESTRICTED FUNDS**

	Balance 1 June 20	Incoming Resources	Outgoing Resources	Balance 31 May 21
	£	£	£	£
General Fund	(7,475)	109,608	(102,133)	-
	<u>(7,475)</u>	<u>109,608</u>	<u>(102,133)</u>	<u>-</u>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2021**

**13. ANALYSIS OF NET ASSETS/LIABILITIES BETWEEN FUNDS**

	Restricted £	Unrestricted £	Total £
Fixed Assets	150	-	150
Current Assets	315,423	-	315,423
Current Liabilities	(115,595)	-	(115,595)
	<hr/>	<hr/>	<hr/>
Net Assets/(Liability)	199,978	-	199,978
	<hr/>	<hr/>	<hr/>

**14. TRUSTEES REMUNERATION**

The trustees received no remuneration or reimbursed expenses during the year.

**15. RELATED PARTY TRANSACTIONS**

Employees who hold senior positions within the charity are: Mrs E Mutch, Mr A Mutch, Mrs J Mutch and Mr J Mutch. All were partners in the M.A.S. Partnership and are directors in Parklands Estates Limited.

During the year, the company paid rents totalling £86,992 (2020:£528,992) to these related parties, the amount owing at the 31/05/21 was nil (2020: £30,000).

At the 31/05/21 there was a loan outstanding to Parkland Estates Limited £70,569

**16. OTHER INFORMATION**

The company has no share capital and is limited by guarantee. Every member of the company undertakes to contribute a sum not exceeding £1 to the assets of the company if it is wound up during his, her or its membership or within one year afterwards.

**17. SUPPORT COSTS**

Support costs consist of Insurance, Subscriptions, Professional Fees, Legal Fees, Governance Costs and Depreciation which totalled £14,587 (2020: £23,793)

**18. IMPACT OF COVID-19 ON GOING CONCERN**

As mentioned in the Trustees report Covid-19 has had an impact on the charity in many ways given the impact of the virus, subsequent lockdowns, social distancing and a new way of working. Throughout these difficult times the charity are extremely fortunate in having the financial support of the related parties referred to in Note 15. The ongoing support provided by these parties have allowed the accounts to be prepared on a Going Concern Basis.