

**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

	Page
Directors (Trustees) Report	1-3
Independent Examiners Report	4
Statement of Financial Activities	5
Cash Flow Statement	6-7
Balance Sheet	8-9
Notes to the Financial Statements	10 - 15

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 31st 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

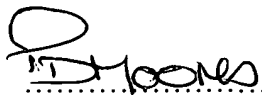
Due to the current situation of covid 19, we have been forced to put on hold any plans to bring on new accommodation and planned move ons, until council approval has been granted. We are in contact with a registered social landlord who accommodate clients over the age of 55 and have agreed to rehouse 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 £
INCOMING RESOURCES					
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
TOTAL INCOMING RESOURCES		109,608	812,155	921,763	1,105,957
RESOURCES EXPENDED					
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
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		7,475	199,978	207,453	(18,525)
TRANSFERS		-	-	-	-
NET MOVEMENT IN FUNDS		7,475	199,978	207,453	(18,525)
TOTAL FUNDS FUNDS B/F	11&12	(7,475)	-	(7,475)	11,050
TOTAL FUNDS CARRIED FORWARD		-	199,978	199,978	(7,475)

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

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><u>22,467</u></u>	<u><u>30,456</u></u>

Year ended 31 May 2020

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

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.20	Cash flow	At 31.5.21
	£	£	£
Net cash			
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>
Total	<u><u>30,456</u></u>	<u><u>(7,989)</u></u>	<u><u>22,467</u></u>

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

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

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 rd Party payments)	-	12,656	12,656	18,126
	<hr/>	<hr/>	<hr/>	<hr/>
	-	812,155	812,155	1,052,707
	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
	109,608	812,155	921,763	1,105,957
	<hr/>	<hr/>	<hr/>	<hr/>

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

4. TOTAL RESOURCES EXPENDED

	Unrestricted £	Restricted £	2021 £	2020 £
Charitable Activities				
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/> 94,467	<hr/> 610,982	<hr/> 705,449	<hr/> 1,110,042
Governance Costs (Note 5)	7,666	1,195	8,861	14,440
	<hr/> 102,133	<hr/> 612,177	<hr/> 714,310	<hr/> 1,124,482

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/> 7,666	<hr/> 1,195	<hr/> 8,861	<hr/> 14,440

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

6. STAFF COSTS	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
	£	£	£
COST			
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/>
DEPRECIATION			
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/>
NET BOOK VALUE			
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.