

**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
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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 31st 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

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 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 £
INCOMING RESOURCES					
Voluntary Income					
Coronavirus Job Retention Scheme	3	-	-	-	49,654
Other trading activities	3	-	-	-	3,616
Charitable Activities	3	-	932,900	932,900	475,245
TOTAL INCOMING RESOURCES		-	932,900	932,900	528,515
RESOURCES EXPENDED					
Charitable Activities	4	-	835,708	835,708	705,735
Governance Costs	5	-	10,961	10,961	7,639
		-	846,669	846,669	713,374
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		-	86,231	86,231	(184,859)
TRANSFERS		-	-	-	-
NET MOVEMENT IN FUNDS		-	86,231	86,231	(184,859)
TOTAL FUNDS FUNDS B/F	11&12	-	15,119	15,119	199,978
TOTAL FUNDS CARRIED FORWARD		-	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 £
Cash flows from operating activities			
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>
 Cash flows from investing activities			
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			
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><u>4,068</u></u>	<u><u>57,850</u></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>
Cash generated from operations	<u>(50,986)</u>	<u>35,383</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 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
	£	£	£
Net cash			
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>
Total	<u>57,850</u>	<u>(53,782)</u>	<u>4,068</u>

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

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Motor Vehicles, Computer Equipment & Fixtures and fittings	8		2,527		150
CURRENT ASSETS					
Debtors	9	156,117		202,129	
Cash at bank and in Hand		4,068		57,850	
		<hr/>		<hr/>	
		160,185		259,979	
CURRENT LIABILITIES					
Creditors and Accruals	10	61,362		245,010	
NET CURRENT ASSETS					
		<hr/>	98,823	<hr/>	14,969
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<hr/>	101,350	<hr/>	15,119
NET ASSETS					
		<hr/>	101,350	<hr/>	15,119
Represented by:					
RESTRICTED FUNDS	11		101,350		15,119
UNRESTRICTED FUNDS	12		-		-
ACCUMULATED FUNDS					
		<hr/>	101,350	<hr/>	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 rd Party payments)	-	3,744	3,744	6,432
	<hr/>	<hr/>	<hr/>	<hr/>
	-	932,900	932,900	475,245
	<hr/>	<hr/>	<hr/>	<hr/>

Income Reconciliation

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

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

4. TOTAL RESOURCES EXPENDED

	Unrestricted £	Restricted £	2023 £	2022 £
Charitable Activities				
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
Governance Costs (Note 5)	-	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

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

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
	£	£	£
COST			
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/>
DEPRECIATION			
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/>
NET BOOK VALUE			
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)