

**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 31st 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

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 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 Moors - 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.

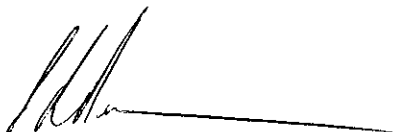
Report of the Independent Auditors to the Members of
Mens Accommodation And Support

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. 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 £
INCOMING RESOURCES					
Voluntary Income					
Other trading activities	3	-	-	-	-
Charitable Activities	3	-	1,069,773	1,069,773	1,155,206
Investments	3	-	21	21	-
TOTAL INCOMING RESOURCES		-	1,069,794	1,069,794	1,155,206
RESOURCES EXPENDED					
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
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
		-	(5,440)	(5,440)	(50,760)
TRANSFERS		-	-	-	-
NET MOVEMENT IN FUNDS		-	(5,440)	(5,440)	(50,760)
TOTAL FUNDS FUNDS B/F	11	-	50,590	50,590	101,350
TOTAL FUNDS CARRIED FORWARD		-	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 £
Cash flows from operating activities			
Cash generated from operations	1	58,365	28,141
		<hr/>	<hr/>
Net cash from operating activities		<u>58,365</u>	<u>28,141</u>
 Cash flows from investing activities			
Cash paid for purchase of capital items		<hr/> -	(30,550)
Net cash from investing activities		<hr/> -	(30,550)
		<hr/>	<hr/>
Increase/(decrease) in cash and cash equivalents		58,365	(2,409)
Cash and cash equivalents at beginning of year	2	1,659	4,068
		<hr/>	<hr/>
Cash and cash equivalents at end of year	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>
Cash generated from operations	<u><u>58,365</u></u>	<u><u>28,141</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 2025

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

Year ended 31 May 2024

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

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.6.24 £	Cash flow £	At 31.5.25 £
Net cash			
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>
Total	<u><u>1,659</u></u>	<u><u>58,365</u></u>	<u><u>60,024</u></u>

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

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

The trustees acknowledge their responsibilities for

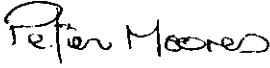
(a)ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(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 rd Party payments)	-	2,496	2,496	2,520
	<hr/>	<hr/>	<hr/>	<hr/>
	-	1,069,773	1,069,773	1,155,206
	<hr/>	<hr/>	<hr/>	<hr/>

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	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	1,069,794	1,069,794	1,155,206
	<hr/>	<hr/>	<hr/>	<hr/>

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

4. TOTAL RESOURCES EXPENDED

	Restricted £	Unrestricted £	2025 £	2024 £
Charitable Activities				
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
Governance Costs (Note 5)	-	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

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

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

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)