

THE MANCHESTER MEN'S ROOM

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2020

Registered Charity No. 1146658
Company Registration No. 07073286

THE MANCHESTER MEN'S ROOM

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THE MANCHESTER MEN'S ROOM REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30th NOVEMBER 2020

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th November 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 2019).

OBJECTIVES AND ACTIVITIES

The purposes of the charity are the charity is established for the public benefit of men who are suffering from some form of social or economic disadvantage, in particular but not limited to those who have been sexually exploited, for men who have experienced homelessness or living in adverse housing conditions or men vulnerable to criminal involvement:

- To Promote and protect their physical and mental health
- To advance education
- To provide recreational facilities in the interests of social welfare with the object of improving their condition of life
- To promote social inclusion to assist them to integrate into society, in particular by enabling them to make informed decision about their lives and supporting them towards independent living

The Charity achieves its objectives through a number of grant funded projects that meet both arts and social care objectives.

The main activities are creative projects, street outreach, casework and netreach.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through the charity's main activities, who we try to help and our achievements and performance in the year are described in the "Activities, Services and Performance" below.

All our charitable activities are undertaken to further our charitable purposes, as embodied in our Charitable Objects, for the public benefit.

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ACTIVITIES, SERVICES & PERFORMANCE

Introduction

It goes without saying that this annual report is written in the context of the Covid Pandemic and the impact it has had, both on the communities The Manchester Men's Room supports and on the organisation itself; our operations, our staff and our volunteers.

We are immensely proud of how we have responded to the crisis and how we have continued to meet the needs of our service users, adopting our services, sourcing new funds to directly meet their crisis needs, continuing to offer our full range of services throughout lockdown and particularly our pivotal role in supporting the implementation of the government's Everyone In programme for rough sleepers across Greater Manchester.

We continued to offer our complete service throughout the crisis, not furloughing staff, buying technology and data for isolated and vulnerable service users and devising new ways to engage and support our vulnerable community members. The pandemic has brought into sharp relief like never before the importance of human contact and fun, engaging, creative, shared activity in supporting individual, community and national well-being. This has always been the Men's Room's model and its never proven so needed as now.

As we continue into a period of complete uncertainty for the sector generally and our organisation particularly, we reflect on the fact that one of the key reasons we were in position to achieve what we did over the last 9 months with no break in service and a completely smooth transition to remote working etc. was the support of all our funders. Two key elements of the funding contributed to that success. Firstly, the investment in staffing, ensuring we had the right people with the right skills across the organisation to continue to offer a full service. Secondly, the investment in organisational infrastructure, IT hardware, software and technical support that meant when lockdown hit, we hit the ground running with a fully remote system, all case files, documentation etc. accessible remotely. Every member of staff had an up-to-date laptop with professional versions of the appropriate software to ensure we could work directly and securely with service users on case work support and engage remotely for one-to-ones, group work and creative projects.

The impact of Covid on the community we serve is clearly seen in the large increase in case work support we delivered this year. This year we supported **169** men and trans people through one-to-one advice and advocacy, street outreach and creative engagement. This represents an **27%** increase on the previous 12 months. Our support and advocacy team provided intensive support to **104** individuals, up from 86 individuals last year. Our street outreach team supported an additional **65** people, (*not including rough sleepers supported to access 'Everyone In'*). **50** people engaged in our creative offer in both face-to-face sessions and online during lockdown.

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Advocacy & Support

Housing and homelessness remains our largest area of support and advocacy work. One of the very few positive impacts of the pandemic was the government's 'Everyone In' programme. Launched at the end of March the programme aimed to offer Covid secure single occupancy accommodation for everyone sleeping rough at the time of the announcement. Local authorities were instructed to make suitable accommodation and support available immediately. Understandably this was a huge logistical problem for Manchester, given the very high number of people sleeping rough. The local authority moved to secure 12 large hotels across the city but didn't have the staff to operate them, particularly for night shifts. We immediately stepped in to help. We seconded staff to the council to ensure newly sourced accommodation could be opened up quickly and more importantly we took the lead on advertising and recruiting through our networks for suitably experienced people to come forward to cover night shifts across the 12 properties, recruiting over 40 people in less than 10 days. In addition we managed the night rotas for the first 6 weeks of activation. Had we not stepped in to assist there would have been a substantial delay in making the accommodation operational. In total over 550 people sleeping rough in Manchester were accommodated by the programme with our assistance.

Despite the success of Everyone In there are still a significant number of people sleeping rough in the city. Many of these are people who were initially accommodated through Everyone In and either left or were evicted, many more became homeless after Everyone In started to wind down and were not able to avail of it.

A significant element of our support work continues to be with young male and trans sex workers with multiple and complex needs who are in a cycle of temporary accommodation, eviction, homelessness and rough sleeping. One of the most frustrating elements of our work is that many of the people we work with are classified as having too high support needs for the high needs/complex needs accommodation commissioned by the local authority. This means in practice that a significant number of our service users experience multiple evictions from temporary accommodation. We continue to work with partners in the council's homelessness teams to find appropriate solutions for these very difficult and worrying cases.

A worrying trend we became aware of during the first lockdown was the number of our service users who were finding accommodation in 'party flats', essentially flats hosting almost continuous Chem Sex parties where they were either being paid or given accommodation or drugs in return for participating in mostly unprotected sex with multiple people. Our support and advocacy team supported individuals to access appropriate accommodation by advocating with the council's Housing Solutions team to grant priority needs status where appropriate. In addition we are working with our service users and partners in the LGBTF and the city's sexual health commissioner to devise appropriate and effective safety messages.

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The national lockdown hit our service users very hard. Most of the people we support have high levels of anxiety at the best of times. The key focus our support since April both emotional and practical has been helping those in our community who were experiencing additional hardship, isolation and difficulty.

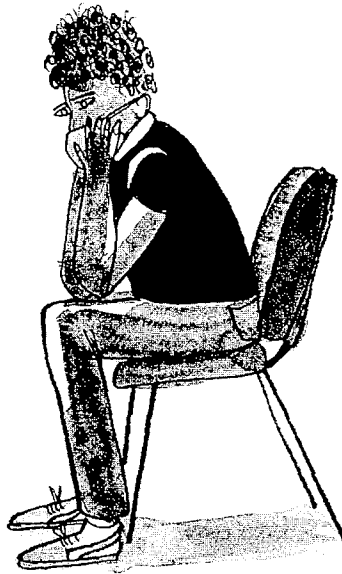
This year we launched our Manchester Emergency Weather Volunteers project (MEV). The aim of the project is to support the Severe Weather Emergency Protocol (SWEP) which is activated by the local authority when the temperature falls below 0 Celsius for more than 3 hours. SWEP offers accommodation to people sleeping rough when there is a significant risk of death from adverse weather conditions for a minimum of 3 nights. For the last 5 years we have supported SWEP through late night outreach ensuring entrenched rough sleepers are aware of the offer and supported to access it. This year we will greatly expand our support of SWEP through a dedicated cold weather volunteer team. To date we have recruited and inducted over 40 new volunteers who have been given ongoing volunteering opportunities with partner agencies across the city and who are on standby for call up to support the late night outreach element of SWEP when it is called. This will enable us to cover a much larger area of the city than just the city centre, ensuring the many people we know who sleep rough outside the city centre are supported to access the offer. This is a very important piece of work as we know from previous activations that availing of SWEP is often a trigger point in the life of entrenched rough sleepers, those 3 nights in can be start of a process of positive engagement with services and support that can lead to a long term accommodation and be life-changing.

We have seen consistent rise in the number of people accessing support with drug and alcohol issues. There is a huge breadth and variety to the types of drug and the nature of people's drug usage. We see high numbers of service users using party/scene drugs particularly GHB in relation to the ChemSex scene. Alongside this we are also engaging with people who are IV drug using heroin and smoking SPICE, often linked with rough sleeping. This increase in people needing specialist support often means that there is a limit to what work we can successfully do with someone to address resilience until substance misuse issues are at least acknowledged. This year we continued to work very closely with our partners in CGL (the drug and alcohol commissioned service) and Urban Medical Village (the main GP practice for people sleeping rough), delivering highly effective multi-agency support to a number of our service users. This is a particularly challenging area of work for us. However, a large number of those that participate in our projects are in recovery and creative projects continue to provide meaningful, positive activity to sustain and support continued abstinence.

One piece of very positive news this year was the commissioning of LGBTQ+ specific ABEN accommodation. ABEN (A Bed For Every Night) is the emergency accommodation provision for homeless people who either deemed by the council not to have statutory duty or not to be in 'priority need'. We have long argued that as LGBTQ+ people are hugely over-represented in homeless figures and they often have a poor experience of mainstream emergency accommodation there needs to be specific provision. 6 LGBTQ+ specific flats have been commissioned.

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Creativity and Well-Being



Creative - Covid Specific Community Support

As well as continuing to deliver our full creative programme we also delivered face to face creative sessions in the Everyone In Covid Hotels, working with both staff and residents at the hotel in order to alleviate boredom and deliver creative activities and create a positive community atmosphere. These included:

- Photography sessions with interference-art
- Dance classes with Company Chameleon
- Writing and spoken word sessions with David Judge
- We also worked with a film artist (Tess Daly) who was creating a film with residents from the hotels in Manchester about their experiences in lockdown. The film had a great reception and has since been an official selection in a variety of film festivals and won best writing in the Top Indie Film Awards.
- We worked with Ivan Wadeson at Manchester City of Literature to support his work within GMCA in the production of a creative wellbeing pack. We then delivered over 100 copies of the pack to residents taken in by hotels in Manchester as part of the 'Everyone in' scheme.



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Creative Engagement

In the face of a global pandemic, positive uplifting human safe human interaction became even more important this year. In addition to a number of smaller creative projects our main creative project this year was the prophetically titled 'What Stops Us from Being Well?'

'What Stops Us From Being Well?' aimed to fuse artistic excellence with tangible healthcare outcomes. In spite of Covid-19 forcing us into a national lockdown & causing us to delay & re-imagine the final phase of the project, this was achieved. Participants were given a way of finding their voice & offered creative platforms to challenge perceptions, be heard by a diverse audience & to be catalysts of positive change.

28 individuals engaged with the project, some throughout all 3 phases, some participating in just 1 or 2. The 3 distinct phases of the project used digital, visual & theatrical methods respectively to explore & present the factors affecting participants' health.

Following the first phase, training in community reporting by People's Voice Media, participants felt empowered to speak out about their own mental health struggles and to ask peers to share theirs. These stories were uploaded to the Institute of Community Reporters' website & will remain in their library, accessible to all.

The artistic output created in phase two was of a very high standard, with 10 pieces of work, some by individuals, some collaborative, installed & exhibited in HOME's Inspire Gallery. Participants worked with artists Len Grant & Ian McKay to present their struggles visually. They were introduced to a range of techniques (e.g. mosaic, tile printing, collage) which resulted in a rich, varied range of finished artwork. Somewhat ironically, our exhibition exploring what makes us unwell was postponed by coronavirus & the subsequent lockdown. It was finally installed on October instead of April.

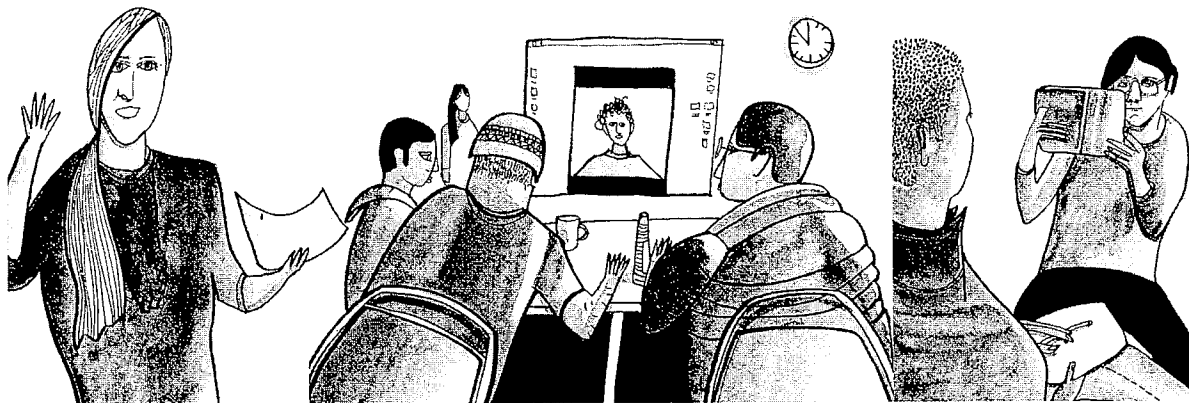
Determined to complete the project, we found a way of working face to face with participants in a fully risk assessed & safe manner. This meant Cardboard Citizens could deliver training in Forum Theatre, & that we could devise, develop, rehearse & perform a piece of Legislative Theatre. The performance was live streamed from Central Methodist Hall to an audience of 60 people who watched & participated over Zoom. This differed from our original plan to perform before a live, invited audience of approx. 50 people at HOME.

'Each creative session gives me a boost for the next 3 or 4 days...it stays with me...then I start to look forward to the next one.'

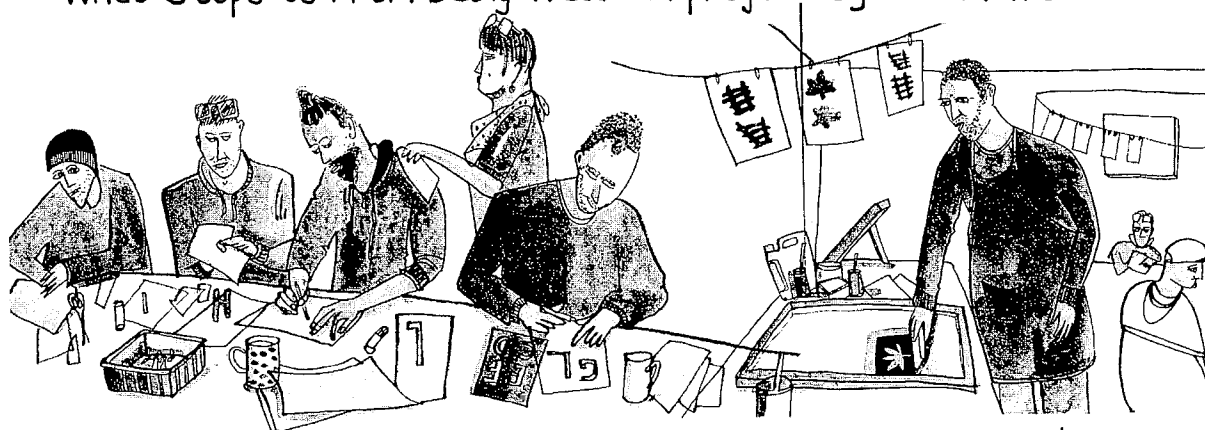
'Doing the artwork has been the best...I've been to every session...it relaxes my mind...it's a nice feeling.'

'I'm in recovery & lockdown's been difficult. All the support stopped. This is the first thing I've been out to. It's given me something to do and taken my mind off things.'

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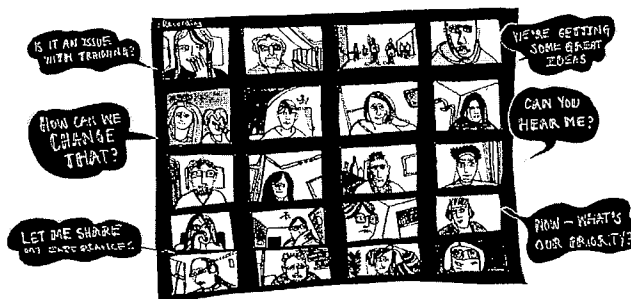
'What Stops Us From Being Well?' A project by The Men's Room



'Gathering stories, creating artwork and advocating for change'



Sketches by Len Grant



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Challenges

We will undoubtedly face a difficult time in the coming year and beyond. Covid has had a huge effect on us as an organisation both in increased workload and the uncertainty of future funding streams.

The global pandemic and the need for national lockdowns has brought home like never before the importance of human connection and creative engagement in fostering wellness. As we come out of lockdown and the world opens up in the coming months a key challenge for us will be to build on what we have learned with our partners over the last 9 months and continue to provide positive space for creative interaction and play. The complexity our service users present posing an ongoing challenge to our ability to deliver safe effective support. Building on our existing partnerships and establishing new ones will be crucial.

For all charities, but especially small organisations like us the future funding landscape looks bleak. The bulk of our income has historically come from trust and foundation grants. The fact that we were not overly reliant on earned income and were in receipt of a number of multi-year grants has guaranteed our financial stability in the short-term, but the future is very uncertain.

INVESTMENT POWERS AND POLICIES

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

RESERVES POLICY AND GOING CONCERN

The balance held in unrestricted reserves at 30th November 2020 was £76,268 of which all are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

FINANCIAL REVIEW

Our income this year was significantly higher with a 29% year-on-year increase. This was a result of a concerted effort to fund our ongoing sustainability in response to covid. Our unrestricted reserves at £77,377 represent 4 months operating costs. This provides us with a high level of short-term financial security. The challenge for the coming year will be ensuring longer term security in an uncertain funding environment. We envisage for the medium term at least we will remain chiefly reliant on trust and foundation grant income.

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RISK MANAGEMENT

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

PLANS FOR FUTURE PERIODS

As reported last year the board, with staff have identified 4 key priorities to guide the organisation's development over the coming years.

Priority 1: We will reach and engage more men and trans people in transformative participatory arts and strengths-based advocacy.

Priority 2: We will provide opportunities and services that empower men and trans people to make positive life choices.

Priority 3: to have created a sustainable revenue base through diversification.

Priority 4: to have service user involvement at key decision-making levels of our organisation.

These priorities continue to guide our work and planning.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Manchester Men's Room is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11th November 2009 as amended by special resolution date 9th March 2013. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 16th February 2012.

APPOINTMENT OF TRUSTEES

The directors have the power to admit any person or organisation to membership. There are currently 6 members of the company, each of who agrees to contribute a sum not exceeding £10 in the event of the charity being wound up.

The Directors, who are also the Trustees, are appointed by the members in general meeting. At each AGM, one third of the directors retires by rotation, being the longest in office and is eligible for re-election. Retiring directors are eligible for re-election unless they have been a

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director for five consecutive years. Such directors are not eligible for election until the following annual general meeting unless re-elected by the unanimous decision of the remaining directors during the meeting at the end of which their retirement would become effective. Alternatively, such a retiring director, if willing to act, will be deemed to have been re-appointed if the meeting has not filled the vacancy.

The Board, which must not be less than three members, administers the Charity and meets as necessary. The day to day operations of the Charity are the responsibility of the Chief Executive to whom the Trustees have delegated authority for operational matters, including finance, employment and artistic development, within the overall strategy agreed by the Board.

TRUSTEE INDUCTION AND TRAINING

The directors, who are the trustees, are collectively known as the Board. They are recruited through The Men's Room's strong links with statutory and voluntary organisations in Manchester. There is also some direct recruitment from trustees and Men's Room staff. Induction to the Board is by the Chief Executive and Chair, and interested parties are invited to observe two meetings before being formally inducted to the Board.

Board training and development is a priority for the organisation.

ORGANISATION

The board of trustees administers the charity. The board normally meets at least 4 times a year. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

RELATED PARTIES AND COOPERATION WITH OTHER ORGANISATIONS

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

REFERENCE AND ADMIONISTRATIVE DETAILS

Charity Name: The Manchester Men's Room also known as The Men's Room

Charity Number: 1146658

Company Registration Number: 07073286

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DIRECTORS AND TRUSTEES

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

M Stuart Chair of Trustees

I Allen

P Pandolfo

J Williams

C Wright

S Ruding

Fergal McCullough Secretary

Chief executive

Fergal McCullough

Registered Office

First Floor

Raven House

113 Fairfield St

Manchester

M12 6EL

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

THE MANCHESTER MEN'S ROOM**Bankers**

CAF Bank Ltd

25 Kings Hill,

West Malling,

Kent,

ME19 4JQ

THE MANCHESTER MEN'S ROOM**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of The Manchester Men's Room for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting principles and then apply them consistently;

Observe the methods and principles in the applicable Charities SORP;

Make judgments and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;

Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

M Stuart

Chair

Date: 25th August 2021

Independent examiner's report to the trustees of THE MANCHESTER MEN'S ROOM

I report on the accounts of the company for the year ended 30th November 2020, which are set out on pages 15 to 24.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 25th August 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2020
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

				Total Funds	Total Funds
				Year Ended	Year Ended 30
		Unrestricted	Restricted	30 November	November
	Further Details	Funds	Funds	2020	2019
		£	£	£	£
Income from:					
Donations and legacies	(3)	1,581	2,000	3,581	5,786
Charitable Activities	(4)	43,262	245,621	288,883	224,009
Other Trading Activities	(5)	3,920	-	3,920	-
Other		430	-	430	297
Total		49,193	247,621	296,814	230,092
Expenditure on:					
Raising Funds	(6)	144	72	216	1,348
Charitable Activities	(6)	4,289	208,599	212,888	205,197
Other	(6)	12	-	12	-
Total		4,445	208,671	213,116	206,545
Net income/(expenditure)		44,748	38,950	83,698	23,547
Transfers between funds	(17)	(255)	255	-	-
Net movement in funds		44,493	39,205	83,698	23,547
Reconciliation of funds					
Total funds brought forward	(17)	31,775	34,391	66,166	42,619
Total funds carried forward	(17)	76,268	73,596	149,864	66,166

Unrestricted fund expenditure is negative as a result of HMRC's employment allowance.

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

The notes on pages 18 to 24 form part of these accounts.

BALANCE SHEET AS AT 30 NOVEMBER 2020

	Notes	2020 £	2019 £
Fixed assets:			
Tangible assets	(11)	412	3,765
Total fixed assets		<u>412</u>	<u>3,765</u>
Current assets:			
Stocks	(12)	619	829
Debtors	(13)	815	2,279
Cash at Bank & in Hand		156,150	90,648
Total current assets		<u>157,584</u>	<u>93,756</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	8,132	31,355
Net current assets or liabilities		<u>149,452</u>	<u>62,401</u>
Total assets less current liabilities		149,864	66,166
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>149,864</u>	<u>66,166</u>
The funds of the charity:			
Restricted income funds	(17)	73,596	34,391
Unrestricted income funds	(17)	76,268	31,775
Total charity funds		<u>149,864</u>	<u>66,166</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

Approved by the trustees on 25th August 2021

M Stuart Chair

The notes on pages 18 to 24 form part of these accounts.

Statement of Cash Flows for the year ending 30 November 2020

	Year Ended 30 November 2020 £	Year Ended 30 November 2019 £
Net cash used in operating activities	65,502	37,601
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(604)
Net cash provided by investing activities	-	(604)
Increase/(decrease) in cash and cash equivalents during the year	65,502	36,997
Cash and cash equivalents brought forward	90,648	53,651
Cash and cash equivalents carried forward	156,150	90,648

Notes to the accounts

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

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 23 restricted funds.

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

Further details of each fund are disclosed in note 17.

(c) Income recognition

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

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

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

(d) Expenditure Recognition

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

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

(e) Irrecoverable VAT

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

(f) Allocation of support and governance costs

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

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

(g) Costs of raising funds

The costs of raising funds consists of events and marketing.

(h) Charitable Activities

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

(i) Tangible fixed assets and depreciation

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

Fixtures and Fittings	25% on cost
Equipment	33.33% on cost
Improvements to Leased Premises	33.33% on cost

(j) Realised gains and losses

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

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Expenses paid to the trustees in the year totalled £nil (2019: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2019
	£	£	£	£
Donations	1,581	2,000	3,581	5,786
	<u>1,581</u>	<u>2,000</u>	<u>3,581</u>	<u>5,786</u>
Previous reporting period	5,786	-	5,786	

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2019
	£	£	£	£
Services	-	-	-	7,650
Unrestricted Grants:				
Charities Aid Foundation	5,000	-	5,000	-
GMCVO	1,500	-	1,500	-
Restricted grants:				
Garfield Weston	-	2,000	2,000	6,500
Big Lottery Fund Reaching Communities	-	85,372	85,372	84,002
Arts Council England	-	-	-	14,760
Awards for All	-	-	-	9,994
Esme Fairburn	21,328	55,484	76,812	42,656
Jesuits	-	-	-	5,000
Jesuit Social Justice Fund	-	3,150	3,150	-
MCC Culture Fund	-	5,972	5,972	10,153
MCC Our Manchester	-	15,304	15,304	15,304
MCC Hidden Crime Fund	-	-	-	2,990
MCC Community Safety	-	4,750	4,750	-
MCC MEV	-	18,000	18,000	-
MCC Covid 19	8,934	-	8,934	-
GMMH	-	2,970	2,970	-
We Love Manchester	-	700	700	-
Greater Manchester Mayor's Fund	6,500	18,619	25,119	-
Restricted charitable foundations:				
Lloyds TSB Foundation	-	33,300	33,300	25,000
	<u>43,262</u>	<u>245,621</u>	<u>288,883</u>	<u>224,009</u>
Previous reporting period	14,150	209,859	224,009	

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2019
	£	£	£	£
Placement Fees	3,920	-	3,920	-
	<u>3,920</u>	<u>-</u>	<u>3,920</u>	<u>-</u>

6. Expenditure

	Arts and Social Care Support	Year Ended 30 November 2020	Year Ended 30 November 2019
	£	£	£
Expenditure on raising funds:			
Fundraising activities	216	216	222
Advertising and marketing	-	-	1,126
	<u>216</u>	<u>216</u>	<u>1,348</u>
Expenditure on charitable activities:			
Employment Costs	152,554	152,554	142,687
Training	1,360	1,360	1,493
Recruitment	1,146	1,146	-
Client Costs	4,170	4,170	2,402
Minor Equipment	-	-	651
Travel & Subsistence	759	759	724
Volunteer Expenses	1,565	1,565	1,178
Session Costs	4,361	4,361	4,935
Building Capabilities	-	-	3,683
Heat, Light & Water	1,549	1,549	1,789
Sessional Staff	12,034	12,034	10,105
ICT Costs	5,260	5,260	6,287
Cleaning	415	415	675
Telephone	2,419	2,419	2,773
Rent	14,392	14,392	14,825
Insurance	2,686	2,686	2,349
Bank Charges	60	60	83
Governance and Support Costs	3,321	3,321	3,044
Post, Printing & Stationery	1,484	1,484	2,169
Depreciation	3,353	3,353	3,345
	<u>212,888</u>	<u>212,888</u>	<u>205,197</u>
Other expenditure:			
Sundry Expenses	12	12	-
	<u>12</u>	<u>12</u>	<u>-</u>
	<u>213,116</u>	<u>213,116</u>	<u>206,545</u>
Restricted funds		208,671	208,521
Unrestricted funds		<u>4,445</u>	<u>(1,976)</u>
		<u>213,116</u>	<u>206,545</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

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

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	1,752	1,752	type of expense
Accountancy Support	487	-	487	type of expense
Professional Fees	87	-	87	type of expense
Payroll Bureau Fees	995	-	995	type of expense
	<u>1,569</u>	<u>1,752</u>	<u>3,321</u>	

9. Analysis of staff costs

	Year Ended 30 November 2020 £	Year Ended 30 November 2019 £
Wages and Salaries	143,591	134,286
Redundancy	-	-
Social Security Costs	6,165	6,104
Pension Costs	2,798	2,297
	<u>152,554</u>	<u>142,687</u>
Charitable Activities	152,554	142,687
Support Costs	-	-
	<u>152,554</u>	<u>142,687</u>

The average number of employees during the year was 8 (previous year: 8).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £39,444 (previous year: £39,078). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 30 November 2020 £	Year Ended 30 November 2019 £
Independent examination fees	1,752	870
Accountancy Support	487	-
	<u>1,752</u>	<u>870</u>

11. Tangible Fixed Assets

	Fixtures and Fittings £	Computer Equipment £	Improvements to Leased Premises £	Total £
Cost				
At 01 December 2019	840	3,613	5,800	10,253
Additions	-	-	-	-
At 30 November 2020	840	3,613	5,800	10,253
Depreciation				
At 01 December 2019	420	2,206	3,862	6,488
Charge for Year	210	1,205	1,938	3,353
At 30 November 2020	630	3,411	5,800	9,841
NET BOOK VALUE				
At 30 November 2020	210	202	-	412
At 30 November 2019	420	1,407	1,938	3,765

12. Stocks

	2020 £	2019 £
Gift Cards and Bus Passes	619	829

13. Analysis of debtors

	2020 £	2019 £
Debtors	-	-
Prepayments	815	2,279
	815	2,279

Debtors and prepayments related to unrestricted funds £nil and restricted funds £815 (2019: £nil/£1,439)

14. Creditors: amounts falling due within one year

	2020 £	2019 £
Creditors	531	4,047
Short-term compensated absences (holiday pay)	899	-
Other creditors and accruals	2,273	1,551
Deferred income	-	21,328
Taxation and social security costs	4,429	4,429
	8,132	31,355

15. Deferred income

The charity did not have any deferred income at the year end.

Balance as at 1 December 2019	21,328
Amount released to income earned from charitable activities	(21,328)
Amount deferred in year	-
Balance at 30 November 2020	-

16. Creditors: amounts falling due after more than one year

	2020 £	2019 £
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 December 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2020
	£	£	£	£	£
General Fund	31,775	49,193	(4,445)	(255)	76,268
	31,775	49,193	(4,445)	(255)	76,268

Previous reporting period:

	Balance at 1 December 2018	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2019
	£	£	£	£	£
General Fund	8,742	20,233	2,816	(16)	31,775
	8,742	20,233	2,816	(16)	31,775

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 December 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2020
	£	£	£	£	£
Big Lottery Fund Reaching Communities	5,572	85,372	(90,853)	-	91
Arts Council England	12,760	-	(10,965)	-	1,795
Awards for All	3,742	-	(3,740)	-	2
Esme Fairburn	3,920	55,484	(34,524)	-	24,880
Jesuits	5,000	-	(4,937)	-	63
Jesuit Social Justice Fund	-	3,150	(3,051)	-	99
MCC Culture Fund	(1,409)	5,972	(9,556)	-	(4,993)
NHS Manchester CCG	(9)	-	-	9	-
MCC Our Manchester	2,696	15,304	(13,871)	-	4,129
MCC Community Safety	-	4,750	(4,287)	-	463
MCC MEV	-	18,000	-	-	18,000
GMMH	-	2,970	(3,230)	-	(260)
We Love Manchester	-	700	(700)	-	-
Greater Manchester Mayor's Fund	-	18,619	-	-	18,619
MCC Hidden Crime Fund	259	-	-	-	259
Manchester City Council	(45)	-	-	45	-
Garfield Weston	311	2,000	(150)	-	2,161
Kew Gardens	3	-	-	-	3
Zochonis	(86)	-	(115)	201	-
Restricted Donations	-	2,000	(1,558)	-	442
Lloyds TSB Foundation	-	33,300	(25,468)	-	7,832
Duchy of Lancaster	1,668	-	(1,666)	-	2
Tudor Trust	9	-	-	-	9
	34,391	247,621	(208,671)	255	73,596

Previous reporting period:

	Balance at 1 December 2018	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2019
	£	£	£	£	£
Big Lottery Fund Reaching Communities	23,364	84,002	(101,794)	-	5,572
Arts Council England	-	14,760	(2,000)	-	12,760
Awards for All	-	9,994	(6,252)	-	3,742
Esme Fairburn	1,314	42,656	(40,050)	-	3,920
Jesuits	-	5,000	-	-	5,000
MCC Culture Fund	706	10,153	(12,284)	16	(1,409)
NHS Manchester CCG	280	-	(289)	-	(9)
MCC Our Manchester	2,602	15,304	(15,210)	-	2,696
MCC Hidden Crime Fund	-	2,990	(2,731)	-	259
Manchester City Council	(45)	-	-	-	(45)
Garfield Weston	1,250	-	(939)	-	311
Kew Gardens	3	-	-	-	3
Zochonis	224	-	(310)	-	(86)
Lloyds TSB Foundation	(4)	25,000	(24,996)	-	-
Duchy of Lancaster	3,334	-	(1,666)	-	1,668
Tudor Trust	9	-	-	-	9
	33,037	209,859	(208,521)	16	34,391

17. Analysis of charitable funds

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Fund Reaching Communities	for project costs
Arts Council England	for project costs
Awards for All	for project costs
Esme Fairburn	for Creative Provision
Jesuits	for project costs
Jesuit Social Justice Fund	for IT, Internet Data for Service Users
MCC Culture Fund	for Creative Provision and core costs
NHS Manchester CCG	for delivery of engagement project
MCC Our Manchester	for core costs
MCC Community Safety	for online outreach
MCC MEV	for volunteer co-ordinator, volunteer expenses
GMMH	for contribution to Arts project WSUFBW
We Love Manchester	for Covid support
Greater Manchester Mayor's Fund	for ABEN Caseworker
MCC Hidden Crime Fund	for a project to fund safety messages for online sex workers
Manchester City Council	contribution towards salary for Engagement worker and Outreach/Drop in costs
Garfield Weston	for project costs
Kew Gardens	to fund a project for young disadvantaged men to bring unloved raised beds and borders to life
Zochonis	for project costs
Restricted Donations	for core costs
Lloyds TSB Foundation	salary for head of Health and Social Care
Duchy of Lancaster	for core costs
Tudor Trust	core costs

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	-	412	412
Cash at bank and in hand	83,781	-	72,369	156,150
Other net current assets/(liabilities)	(7,513)	-	815	(6,698)
Creditors of more than one year	-	-	-	-
Total	76,268	-	73,596	149,864

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Tangible fixed assets	-	-	3,765	3,765
Cash at bank and in hand	46,764	-	43,884	90,648
Other net current assets/(liabilities)	(14,989)	-	(13,258)	(28,247)
Creditors of more than one year	-	-	-	-
Total	31,775	-	34,391	66,166

19. Financial Instruments

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

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 30 November 2020	Year Ended 30 November 2019
	£	£
Net movement in funds	83,698	23,547
Add back depreciation	3,353	3,345
Deduct investment income	-	-
Decrease/(increase) in stocks	210	(651)
Decrease/(increase) in debtors	1,464	6,867
Increase/(decrease) in creditors	(23,223)	4,493
Net cash used in operating activities	65,502	37,601

21. Operating leases

The total of future minimum lease payments under non-cancellable operating leases are:

	Equipment Leases 2020	Equipment Leases 2019
	£	£
Payable within one year	331	331
Payable between 2 and five years	83	414
	414	745

Lease payments recognised as expenses are £331 within Post, Printing and Stationery.