

# **OUR ROOM MANCHESTER LTD**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023**

Registered Charity No. 1146658  
Company Registration No. 07073286

# OUR ROOM MANCHESTER LTD

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## **OUR ROOM MANCHESTER**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30<sup>th</sup> NOVEMBER 2023**

The trustees present their annual directors' report and financial statements of the charity for the year ended 30<sup>th</sup> November 2023 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.

#### **ACTIVITIES, SERVICES & PERFORMANCE**

##### **Introduction**

Our Room is an arts and social charity that supports marginalised young men and trans people across Greater Manchester. Our core belief is in the power of art to transform individuals and society, to enrich, to empower and to change lives. We support men and trans people experiencing severe and multiple disadvantage, including those involved with sex work or

## OUR ROOM MANCHESTER

with experience of sexual exploitation, and those with experience of homelessness, poor mental health and drug and alcohol misuse.

Participatory arts practice is at the core of our approach to empowerment. We believe active participation in the arts creates a space for imagining, conceptualizing and creating alternative narratives and ways of living. It gives access to previously unexplored possibilities. On more prosaic levels it gives respite from the daily grind of lives lived on the margins and creates spaces that nurture trust and establish positive, creative relationships.

This year was an extremely busy year for us both on the advice and advocacy and creative fronts. We were successful in a number of funding bids which means our team is now the largest it has ever been. We increased creative provision to 3 days a week and ran the largest number of creative projects and sessions we have done in our 20 years of existence.

One of our key achievements this year was the completion of our Name Change Project. We had been increasingly aware over the last number years the name 'The Men's Room' no longer reflected the our work as over the last number of years we have been supporting increasing numbers of trans and non-binary people who sex work. The project took a year from beginning to end and involved trustees, staff, participants, volunteers and stakeholders. It was a massive piece of work involving a full consultation, rebranding, website overhaul, marketing and comms plans etc. We are delighted with how well its gone and how well received the new name 'Our Room' has been.

### Advocacy & Support

Across our advocacy and support services this year we supported a total of 63 people through intensive advocacy to address a wide range of complex issues, we supported:

- 37 of our participants to maintain accommodation and avoid rough-sleeping
- 14 of our participants out of rough-sleeping and into accommodation
- 42 of our participants to access professional support to address poor mental health & well-being
- 24 of our participants to access sexual health testing for the first time
- 11 of our participants to access support for sexual assault/violence/rape
- 14 of our participants by making formal referrals to the Adult Safeguarding Hub because of concerns for their welfare
- 27 of our participants to access support for substance use and addiction

In addition to supporting participants to access sexual health service and engage with PReP and PEP through one-to-one advice support and advocacy, we deliver a programme of weekly Sexual Health Testing, Co-located Chem sex support once per month, and Gay Sauna Outreach. We also offer free condoms and lube. Currently we offer full sexual health screening every afternoon, delivered in partnership with the LGBT Foundation. In the last six months 8 people who sex work who would not normally access sexual health screening have



### OUR ROOM MANCHESTER

started attending regular screening. We believe we can increase the number of people at high risk of contracting sexually transmitted infections accessing regular test if we offer a more flexible testing offer.

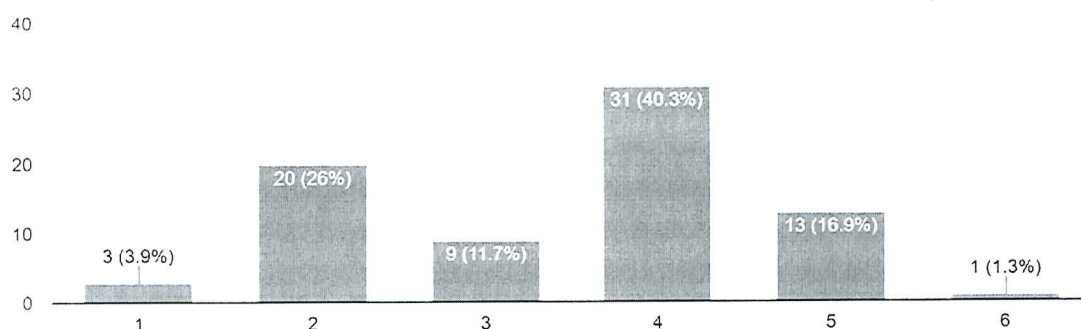
#### Creativity and Well-Being

Our work continues with exceptional artists and institutions, with participant work seen and performed across Manchester. Playing With Fire (PWF), our 3-year creative strategy continued to underpin our creative delivery throughout the year. We delivered 5 major projects across the year involving 57 participants. We worked with 7 leading cultural institutions, 10 artists and 5 arts organisations and performed to an audience of over 300 individuals.

We continued with theatre trips, 'Transparency' at The Edge, a play about transitioning to a man which we followed up with a workshop led by Jaden Adams which had a profound effect on our trans and non-binary participants. We had a very exciting collaboration with queer playwright and actor Nathaniel Hall of Dibby Theatre on his new work 'Toxic' at HOME, dealing with issues of HIV, chemsex and abuse in a gay relationship. Meeting artists and seeing work which validates and explores issues relevant to our group is hugely meaningful and helps to de-stigmatise the shame that many of our participants feel, providing open space to see and discuss situations they have experienced. The following charts indicate the self-reported feelings of well-being recorded by participants before and after creative session Across one month.

How are you feeling as you arrive at the creative session?

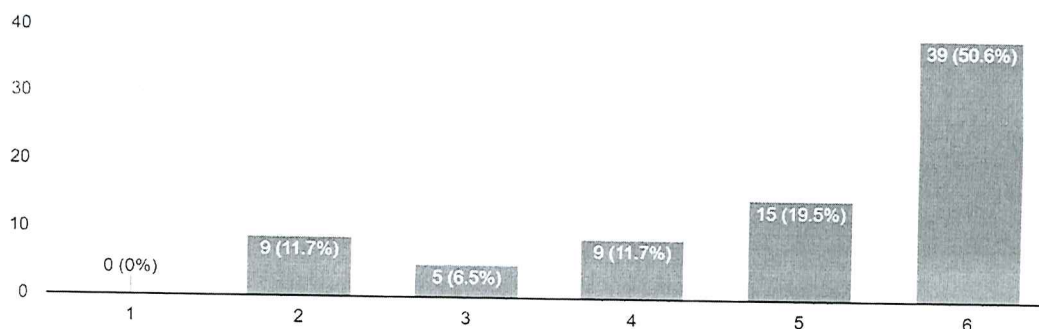
77 responses



## OUR ROOM MANCHESTER

How are you feeling at the end of the creative session?

77 responses



### Partnerships

All our work is delivered in partnership. We would be unable to provide any reasonable level of service without working very closely with partners from the statutory, arts and voluntary sectors. Key partnerships and strategic work include:

- The Manchester Sex Work Forum: Convened by the local authority and chair by Deputy Leader of the Council Joanne Midgely this is a vital space to discuss and develop strategic approaches to protecting sex workers in the city.
- The Manchester Homelessness Strategic Advisory Group: This meets monthly and is the main way we are able to influence decisions on the one of the key area of need for our participants
- VCSE Health & Well-Being Leaders Group: This is an important space for ensuring the voices of our participants are including in discussions about the strategic development of health and social care provision across the city.

On a day-to-day basis we continue to nurture and develop our established partnerships and relationships with statutory and commissioned service providers across housing, drug & alcohol, health provision and the arts across Greater Manchester.

### Challenges

#### Responding to changing need and increasing our reach

There have been very significant changes in how male, trans and non-binary sex work is carried out over the last number of years. This has been driven by technology and social media. Street sex work is now only a tiny proportion of the overall picture. We have been adapting our service over the last number of years but are still behind the curve. We need to upskill and adapt our outreach and our marketing and comms to reach this new cohort of sex workers. We are also aware that our service needs to adapt to meet changing needs.

#### Funding for specific roles

Fundraising in general is becoming increasingly difficult. We have been very fortunate over the last 18 months in securing a significant number of high value, multi-year grants. This has

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led to significant growth in the organisation but with that comes the challenge of maintaining an appropriate level of funding. Some of that growth has been funded from unrestricted reserves and the challenge for the organisation now is to build up unrestricted reserve.

### Recruitment and Retention

Recruitment has been challenging this year. We were both fortunate to receive funding for additional roles and also had some staff move on. Getting the right people for the role is always challenging and it has been particularly challenging this year with having to readvertise one role twice etc.

### Staff Development

In addition to the challenges of recruitment there is also the challenge of ensuring the team has the right mix of skills and knowledge to carry out their roles and given adequate opportunities for personal and professional development. This is always a challenge in a small team and is particularly challenging at a time of organisational growth.

## **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 30<sup>th</sup> November 2023 was £733. We have planned for the coming year, that we will increase unrestricted funds significantly in the coming 12 months.

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 ongoing impact of the pandemic on funding streams has meant we have relied heavily on free reserves to continue to deliver a safe and effective service this year. We have now exhausted our free reserves, however as stated above, actions already undertaken will ensure that we will begin to rebuild our unrestricted reserves in the coming 12 months.

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**

Fundraising in general is becoming increasingly difficult. We have been very fortunate over the last 12 months in securing a significant number of high value, multi-year grants. This provides us with medium term financial stability and an opportunity for significant growth in the coming year which will enable us to reach more potential service user. However, this



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comes with the challenge of maintaining appropriate levels of funding. Unrestricted reserves are an issue for the organisation. We have been successful this year in securing a number of multi-year unrestricted grants and are confident in the coming year that we will make substantial progress in increasing our unrestricted funds to the desired level.

### **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**

Our key priorities that will guide the organisation's development over the coming years are:

Priority 1: Expand our reach and service provision to ensure we are meeting the needs of the increasing numbers of men, trans and non-binary people engaging in sex work

Priority 2: We will provide opportunities and services that empower our participants people to make positive life choices through creativity and person centred advocacy

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

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Our Room is a company limited by guarantee governed by its Memorandum and Articles of Association dated 11<sup>th</sup> 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 16<sup>th</sup> February 2012.

### **APPOINTMENT OF TRUSTEES**

The directors have the power to admit any person or organisation to membership. There are currently 4 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 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.



## OUR ROOM MANCHESTER

### TRUSTEE INDUCTION AND TRAINING

The directors, who are the trustees, are collectively known as the Board. They are recruited through Our Room's strong links with statutory and voluntary organisations in Manchester. There is also some direct recruitment from trustees and Our 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: Our Room Manchester also known as Our Room

Charity Number: 1146658

Company Registration Number: 07073286

### 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

Hayley Speed      (appointed December 2022)

J Williams      (resigned December 2022)

C Wright      (resigned December 2022)

S Ruding      (resigned December 2022)

Fergal McCullough      Secretary

#### Chief executive

Fergal McCullough

**OUR ROOM MANCHESTER****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

**Bankers**

CAF Bank Ltd

25 Kings Hill,

West Malling,

Kent,

ME19 4JQ

**OUR ROOM MANCHESTER****Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Our Room Manchester 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



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M Stuart

Chair

Date: 28<sup>th</sup> August 2024



**Independent examiner's report to the trustees of  
OUR ROOM MANCHESTER LTD**

I report on the accounts of the company for the year ended 30<sup>th</sup> November 2023, which are set out on pages 11 to 22.

**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: 28<sup>th</sup> August 2024

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2023**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

				Total Funds	Total Funds
		Unrestricted Funds	Restricted Funds	Year Ended 30 November 2023	Year Ended 30 November 2022
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	1,213	-	1,213	3,263
Charitable Activities	(4)	97,469	219,906	317,375	122,794
Other Trading Activities	(5)	848	-	848	-
Investment Income		86	-	86	4
<b>Total</b>		<b>99,616</b>	<b>219,906</b>	<b>319,522</b>	<b>126,061</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	2,276	-	2,276	5,216
Charitable Activities	(6)	91,038	163,052	254,090	167,772
<b>Total</b>		<b>93,314</b>	<b>163,052</b>	<b>256,366</b>	<b>172,988</b>
<b>Net income/(expenditure)</b>		<b>6,302</b>	<b>56,854</b>	<b>63,156</b>	<b>(46,927)</b>
Transfers between funds	(17)	-	-	-	-
<b>Net movement in funds</b>		<b>6,302</b>	<b>56,854</b>	<b>63,156</b>	<b>(46,927)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	(5,569)	26,153	20,584	67,511
<b>Total funds carried forward</b>	<b>(17)</b>	<b>733</b>	<b>83,007</b>	<b>83,740</b>	<b>20,584</b>

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 14 to 22 form part of these accounts.

**BALANCE SHEET AS AT 30 NOVEMBER 2023**

	Notes	2023 £	2022 £
<b>Fixed assets:</b>			
Tangible assets	(11)	-	-
Total fixed assets		-	-
<b>Current assets:</b>			
Stocks	(12)	400	1,000
Debtors	(13)	1,698	26,759
Cash at Bank & in Hand		181,555	17,846
Total current assets		183,653	45,605
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(14)	99,913	25,021
Net current assets or liabilities		83,740	20,584
Total assets less current liabilities		83,740	20,584
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
<b>Total net assets or liabilities</b>		<b>83,740</b>	<b>20,584</b>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	83,007	26,153
Unrestricted income funds	(17)	733	(5,569)
<b>Total charity funds</b>		<b>83,740</b>	<b>20,584</b>

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 28th August 2024

M Stuart  Chair

The notes on pages 14 to 22 form part of these accounts.



## Statement of Cash Flows for the year ending 30 November 2023

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

	Year Ended 30 November 2023 £	Year Ended 30 November 2022 £
Net movement in funds	63,156	(46,927)
Add back depreciation	-	-
Deduct investment income	(86)	-
Decrease/(increase) in stocks	600	(320)
Decrease/(increase) in debtors	25,061	(25,560)
Increase/(decrease) in creditors	74,892	6,086
<b>Net cash used in operating activities</b>	<b>163,623</b>	<b>(66,721)</b>
<b>Cash flows from investment activities:</b>		
Interest	86	-
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<b>86</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents during the year	163,709	(66,721)
Cash and cash equivalents brought forward	17,846	84,567
<b>Cash and cash equivalents carried forward</b>	<b>181,555</b>	<b>17,846</b>

## Notes to the accounts for the year ended 30th November 2023

**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) 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 (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2023	Year Ended 30 November 2023	Year Ended 30 November 2023	Year Ended 30 November 2022
	£	£	£	£
Donations	1,213	-	1,213	3,263
	<u>1,213</u>	<u>-</u>	<u>1,213</u>	<u>3,263</u>

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2022	Year Ended 30 November 2022	Year Ended 30 November 2022
	£	£	£
Donations	3,263	-	3,263
	<u>3,263</u>	<u>-</u>	<u>3,263</u>



## 4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2023	Year Ended 30 November 2023	Year Ended 30 November 2023	Year Ended 30 November 2022
	£	£	£	£
Services	-	-	-	13,170
Unrestricted grants:				
Spirit of Manchester	1,000	-	1,000	-
Baring Foundation	300	-	300	-
Lloyds TSB Foundation	25,000	-	25,000	-
Manchester Action on Street Health	3,125	-	3,125	-
Manchester Mind	68,044	-	68,044	-
Restricted grants:				
Arts Council England	-	29,193	29,193	1,551
B&Q Foundation	-	8,800	8,800	-
Duchy of Lancaster	-	-	-	3,500
Edward Holt Trust	-	20,000	20,000	-
Esme Fairbairn	-	-	-	30,360
Garfield Weston	-	15,000	15,000	-
Henry Smith Charity	-	19,350	19,350	-
Jesuits	-	5,000	5,000	5,000
LGBT Foundation	-	5,866	5,866	-
GMMC	-	-	-	10,000
MCC CSP	-	4,854	4,854	-
MCC Culture Fund	-	5,972	5,972	14,930
MCC Our Manchester VCSE	-	38,249	38,249	-
MCC Our Manchester Fund	-	3,826	3,826	15,304
MCC Sexual Health Work	-	7,000	7,000	-
Nationwide	-	4,719	4,719	-
Oglesby	-	51,194	51,194	8,282
Superbia	-	883	883	-
The Grand Trust	-	-	-	20,697
	97,469	219,906	317,375	122,794

## 4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2022	Year Ended 30 November 2022	Year Ended 30 November 2022
	£	£	£
Services	13,170	-	13,170
Arts Council England	-	1,551	1,551
Duchy of Lancaster	-	3,500	3,500
Esme Fairbairn	-	30,360	30,360
Jesuits	-	5,000	5,000
GMMC	-	10,000	10,000
MCC Culture Fund	-	14,930	14,930
MCC Our Manchester	-	15,304	15,304
Oglesby	-	8,282	8,282
The Grand Trust	-	20,697	20,697
	13,170	109,624	122,794

## 5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2023	Year Ended 30 November 2023	Year Ended 30 November 2023	Year Ended 30 November 2022
	£	£	£	£
Fee Income	848	-	848	-
	<u>848</u>	<u>-</u>	<u>848</u>	<u>-</u>

## Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2022	Year Ended 30 November 2022	Year Ended 30 November 2022
	£	£	£
Fee Income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

## 6. Expenditure

	Arts and Social Care Support £	Year Ended 30 November 2023 £	Year Ended 30 November 2022 £
<b>Expenditure on raising funds:</b>			
Fundraising activities	318	318	5,216
Advertising and marketing	1,958	1,958	-
	<u>2,276</u>	<u>2,276</u>	<u>5,216</u>

**Expenditure on charitable activities:**

Employment Costs	187,828	187,828	118,058
Training	2,539	2,539	156
Recruitment	-	-	3,600
Client Costs	1,824	1,824	173
Travel & Subsistence	341	341	119
Volunteer Expenses	31	31	-
Session Costs	13,368	13,368	10,977
Heat, Light & Water	100	100	1,596
Sessional Staff	18,407	18,407	2,420
ICT Costs	3,361	3,361	1,185
Cleaning	921	921	-
Telephone	2,587	2,587	3,585
Repairs & Maintenance	324	324	-
Rent & Rates	14,432	14,432	14,220
Insurance	1,402	1,402	1,940
Bank Charges	60	60	84
Governance and Support Costs	5,699	5,699	7,217
Post, Printing & Stationery	866	866	2,442
Depreciation	-	-	-
	<u>254,090</u>	<u>254,090</u>	<u>167,772</u>
	<u>256,366</u>	<u>256,366</u>	<u>172,988</u>

Restricted funds	163,052	113,106
Unrestricted funds	<u>93,314</u>	<u>59,882</u>
	<u>256,366</u>	<u>172,988</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 2023	Basis of apportionment
Accountancy Fees	-	975	975	type of expense
Professional Fees	1,327	-	1,327	type of expense
Subscriptions	173	-	173	type of expense
HR Support	2,219	-	2,219	type of expense
Payroll Bureau Fees	1,005	-	1,005	type of expense
	<u>4,724</u>	<u>975</u>	<u>5,699</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
Partner Fees	582	-	582	type of expense
Professional Fees	1,880	-	1,880	type of expense
Penalties	375	-	375	type of expense
Subscriptions	656	-	656	type of expense
HR Support	2,219	-	2,219	type of expense
Payroll Bureau Fees	545	-	545	type of expense
	<u>6,257</u>	<u>960</u>	<u>7,217</u>	

**9. Analysis of staff costs**

	Year Ended 30 November 2023	Year Ended 30 November 2022
	£	£
Wages and Salaries	174,370	112,901
Redundancy	-	-
Social Security Costs	9,678	3,078
Pension Costs	3,780	2,079
	<u>187,828</u>	<u>118,058</u>
	187,828	118,058
Charitable Activities	-	-
Support Costs	<u>187,828</u>	<u>118,058</u>

The average number of employees during the year was 8, FTE 5 (previous year: 7, FTE 4).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer NI and pension contributions of the key management personnel were £46,227 (previous year: £36,780, including employer pension contributions).

No employee has benefits in excess of £60,000 (previous year: none).

**10. Independent Examiner Fees**

	Year Ended 30 November 2023	Year Ended 30 November 2022
	£	£
Independent examination fees	975	960
	<u>975</u>	<u>960</u>



## 17. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 December 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2023
	£	£	£	£	£
General Fund	(5,569)	99,616	(93,314)	-	733
	(5,569)	99,616	(93,314)	-	733

## Previous reporting period:

	Balance at 1 December 2021	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2022
	£	£	£	£	£
General Fund	39,448	16,437	(59,882)	(1,572)	(5,569)
	39,448	16,437	(59,882)	(1,572)	(5,569)

## 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 2022	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2023
	£	£	£	£	£
Arts Council England	1,243	29,193	(18,860)	-	11,576
B&Q Foundation	-	8,800	-	-	8,800
Edward Holt Trust	-	20,000	-	-	20,000
Awards for All	2	-	(2)	-	-
Esme Fairburn	1,085	-	(1,085)	-	-
Garfield Weston	-	15,000	-	-	15,000
Henry Smith Charity	-	19,350	(8,510)	-	10,840
Jesuits	6,008	5,000	(2,332)	-	8,676
Jesuit Social Justice Fund	99	-	(99)	-	-
LGBT Foundation	-	5,866	(5,866)	-	-
GMMC	1,459	-	(1,459)	-	-
MCC CSP	-	4,854	(4,854)	-	-
MCC Culture Fund	-	5,972	(5,962)	-	10
MCC Our Manchester VCSE	-	38,249	(38,219)	-	30
MCC Our Manchester Fund	-	3,826	(3,798)	-	28
MCC Sexual Health Work	-	7,000	(6,898)	-	102
Nationwide	-	4,719	-	-	4,719
Oglesby	1,828	51,194	(49,796)	-	3,226
Superbia	-	883	(883)	-	-
The Grand Trust	13,397	-	(13,397)	-	-
Kew Gardens	3	-	(3)	-	-
Duchy of Lancaster	1,020	-	(1,020)	-	-
Tudor Trust	9	-	(9)	-	-
	26,153	219,906	(163,052)	-	83,007

**17. Analysis of charitable funds**

<b>Name of restricted fund:</b>	<b>Description, nature and purpose of the fund</b>
Arts Council England	for project costs
B&Q Foundation	for office refurbishment costs
Edward Holt Trust	for project costs
Awards for All	for project costs
Esme Fairburn	for Creative Provision
Garfield Weston	for project costs
Henry Smith Charity	for project costs
Jesuits	for project costs
Jesuit Social Justice Fund	for IT, Internet Data for Service Users
LGBT Foundation	for services
GMMC	for project costs
MCC CSP	for project costs
MCC Culture Fund	for project costs
MCC Our Manchester VCSE	for project costs
MCC Our Manchester Fund	for project costs
MCC Sexual Health Work	for project costs
Nationwide	for project costs
Oglesby	for project costs
Superbia	for project costs
The Grand Trust	for the fundraiser role
Kew Gardens	to fund a project for young disadvantaged men to bring unloved raised beds and borders to life
Duchy of Lancaster	for core costs
Tudor Trust	core costs

**18. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	12,010	-	169,545	181,555
Other net current assets/(liabilities)	(11,277)	-	(86,538)	(97,815)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>733</b>	<b>-</b>	<b>83,007</b>	<b>83,740</b>

**Previous reporting period:**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	(24,971)	-	42,817	17,846
Other net current assets/(liabilities)	19,402	-	(16,664)	2,738
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>(5,569)</b>	<b>-</b>	<b>26,153</b>	<b>20,584</b>

**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.