

OUR ROOM MANCHESTER LTD

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024

Registered Charity No. 1146658
Company Registration No. 07073286

OUR ROOM MANCHESTER LTD

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 9	TRUSTEES ANNUAL REPORT
10	INDEPENDENT EXAMINERS REPORT
11	STATEMENT OF FINANCIAL ACTIVITIES
12	BALANCE SHEET
13	STATEMENT OF CASH FLOWS
14 - 22	NOTES TO THE ACCOUNTS

OUR ROOM MANCHESTER

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30th NOVEMBER 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 30th November 2024 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 purpose of the charity is established for the public benefit of male, trans and non-binary people who are suffering from some form of social or economic disadvantage, in particular but not limited to those who have been sexually exploited, have experienced homelessness or living in adverse housing conditions or vulnerable to criminal involvement:

- To promote and protect their physical and mental health.
- To advance education.
- To provide recreational facilities in the interests of their social welfare with the object of improving their condition of life.
- To promote, maintain, improve and advance education, by encouragement of arts including without limitation, community-based drama, music, photography, painting, video and other art forms.
- To promote social inclusion to assist them to integrate into society, by enabling them to make informed decision about their lives and supporting them towards independent living.

The Charities objectives are achieved through several grant funded projects that meet both arts and social care objectives.

The main activities are creative projects, street-based outreach, case work and netreach.

The trustees confirm that they have referred to the Charity Commissions 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 male, trans and non-binary people who sex work, across Greater Manchester. We support male, trans and non-binary people experiencing severe and multiple disadvantage, including those involved with sex work with experience of sexual exploitation, and those with experience of homelessness, poor mental health, sexual health and drug and alcohol misuse. We believe in and utilise the power of creative arts to help transform, enrich and empower people's lives.

OUR ROOM MANCHESTER

Community based participatory creative arts is fundamental to our approach to support and empower male, trans and non-binary people who sex work. We understand that active participation in creative arts generates opportunities for increased imagination, reflection and exploration of different ways of living. This is particularly powerful with the people we empower and support. Our creative arts work enables male, trans and non-binary people who sex work to establish positive, supportive and creative dialogue and relationships.

This year was a very busy year for all the different programmes of work at Our Room. Success in funding bids and supportive, engaged funders enabled us to continue to reach and support male, trans and non-binary people who sex work.

We continue to receive very positive and supportive feedback about our name change to 'Our Room.' This name change better reflects the diverse range of people and communities that we support, including ensuring our services are inclusive for trans and non-binary people. The development of our new website continues to be an important part of our work;

<https://ourroom.org.uk>

The cost-of-living crisis has continued having a significant impact on our participants, due to this we committed to opening the office as a warm hub 3 days a week, increasing the value of our food voucher to £10 and including food parcels as part of our provision.

There is real ownership and strong community participation from the male, trans and non-binary people who access Our Rooms space; with this in mind we secured funding to complete an office refurbishment, the participants were involved with planning the space and deciding what was needed to create a warm, welcoming homely centre. This was completed in May of 2024 and the space now better reflects our community and celebrates the creative art they produce.

Advocacy & Support

We have seen a high and increasing demand for our advocacy and support services, providing **610** one-to-one sessions.

Across our advocacy and support services this year we have supported a total of **54** people. This crucial service has provided intensive advocacy and support across a growing range of interconnected, complex issues. We supported:

- **33** of our participants to maintain accommodation and avoid rough sleeping.
- **40** of our participants Accessed housing / homelessness support.
- **11** of our participants supported by us making formal referrals to the Adult Safeguarding Hub because of concerns for their welfare.
- **33** of our participants across **150** support sessions accessed professional support to address poor mental health & wellbeing.
- **9** of our participants supported to access support for sexual assault and violence, across **27** support sessions.
- **22** of our participants supported to access support for substance use and addiction, across **90** support sessions.

75% of our participants have needed support around housing and homelessness.

Sexual Health

We have continued to develop our sexual health offer and have developed stronger links with local clinics.

- We have supported **51** participants around sexual health, providing **15** with sexual health tests.

OUR ROOM MANCHESTER

Support provided:

- One-to-one advocacy, support and information.
- Signposting, referral and promotion of sexual health services, including PrEP and PEP.
- Free Condoms and Lube provided.
- Full sexual health screening provided, in partnership with LGBT Foundation.

Netreach & Outreach Support

- Outreach activities delivered across a variety of settings, including sex on premises venues (Gay Saunas) and external sex environments (cruising sites). **150** people have received support or information through our outreach activities.
- Netreach provided across a range of social dating and sex worker sites. This work has enabled us to increase our reach to male, trans and non-binary people who sex work. We have seen a large demand for our netreach service, providing information or support to **761** people.

Mental Health & Wellbeing

The majority of our participants experience poor mental health, often anxiety and depression, which is frequently related to Adverse Childhood Experiences (ACE), homelessness and loneliness and isolation. In addition to our usual provision of aiding participants to access mental health support, **2** participants were detained under Mental Health Act.

This work is highly labour intensive and involves working with a multitude of partner organisations throughout Greater Manchester often over many months. We convened **10** Multi-Disciplinary Team Meetings with statutory partners for participants with chronic mental and physical health conditions or drug and alcohol issues.

Crisis Support

We are there when people need us. We have developed a range of tailored support packages to provide to male, trans and non-binary people who sex work that are experiencing crisis. Support Packages provided:

- **556** £10 Food Vouchers.
- **300** Bus Passes.
- **30** Hygiene/Toiletries parcels.
- **153** Food parcels.
- **29** Clothes parcels.

Wellbeing and Creativity

We provided **97** creative sessions over the year, this included Social Script on a Tuesday afternoon, Playing With Fire on a Wednesday evening and Wild@Art on Thursday afternoon. Between 5 and 12 participants attend creative sessions, averaging 8 for each session. Wednesday evening is our most attended session, this brings in various artists giving participants the chance to work with different mediums and explore their creative side.

- **90%** of participants reported improved wellbeing after the sessions.
- **78%** reported feeling less isolated and more connected after the sessions.

Through our creative sessions we enabled:

- **97** creative sessions.
- **48** unique individuals attended.
- **9** creative practitioners involved.

OUR ROOM MANCHESTER

- 4 volunteers.
- 500 attendances by participants at groups/trips/shows/performances/events.

Playing With Fire (PWF) was our long-term creative vision, co-produced by participants & developed from an ACE funded R&D project. It offered participants opportunities to collaborate with exceptional artists, experience a wide range of artforms & create works of artistic brilliance to be shared publicly. It enables our participants to enjoy & feel a part of the artistic riches of our city, seeing themselves as artists, with their work appreciated by others.

As a group we worked with internationally renowned and diverse artists & cultural orgs such as Walk The Plank (WTP) Royal Exchange (RE), & Company Chameleon (CC) & Len Grant. We created and produced 4 public facing artistic events. The project was completed in October 2024 and ended with an exhibition at HOME Theatre, participants held a Q&A with members of the public, talking about what the work meant to them. The exhibition ran for 3 months more than **15,000** people saw participants work. We now have the work proudly displayed throughout our office.

Strategic Partnerships

An important function of Our Room continues to be attending key strategic partnership meetings, to give voice and ensure the needs of male, trans and non-binary people who sex work are included within policy developments. Over the past 12 months Our Room have been active partners in a range of important strategic forums, including:

Manchester Sex Work Forum: Our attendance and contributions at these meetings help to shape future policy, particularly regarding influencing the development of the Manchester Sex Worker Strategy, which Our Room is a key author of. This forum and associated strategy are critically important, as it sets out the priorities and ambitions for improving the lives of sex workers, and ensuring a city wide, co-ordinated response to multiple needs. Our Room has been able to influence and create positive impact within the forum through ensuring key priorities are included within the strategy, including developing a Greater Manchester Sex Work Forum, and effective consultation with Sex Workers on what it means to be safe, healthy, and happy.

Manchester Homelessness Strategic Advisory Group: Our Room are active partners in this Strategic Advisory Group. Homelessness and living in temporary accommodation are needs which are very prevalent in the male, trans and non-binary people we work with. Contributions at this external partnership group enable us to ensure the needs of male, trans and non-binary people who sex work are included within Manchester's Homelessness Strategy, as well as influencing policy in cross cutting themes; these are identified within 'Making Manchester Fairer' Strategy, which is focused upon addressing health inequalities across Manchester to tackle social determinants of health.

Manchester Chem Sex Strategic Partnership: one of the needs we often see with the male, trans and non-binary people who sex work we support is engaging in chem sex; psychoactive and recreational drugs used to enhance sexual activity. Our voice at this partnership is important, as we can influence the service delivery, working with clinicians and other stakeholders to help to reduce stigma and shame associated with both chem sex and more broadly sex work

Challenges

Recruitment and Retention

Our Room is currently experiencing a transition period with several key personal moving on to pastures new. Our CEO announced his intention to move on, having secured a leadership role for another charity. In November 2024, an Interim CEO was appointed, Rob Cookson, who has 25 years' experience of working in the Voluntary & Community Sector, including in depth experience of working at CEO and Deputy CEO level for a range of local and national Charities.

OUR ROOM MANCHESTER

Also, during this financial year both our Head of Creatives left the organisation to seek new opportunities. Our creative work remains a critically important part of our work, and we are currently in the process of replacing this position.

Whilst there has been more staff recruitment than expected during this financial year, the Charity is in a very positive position and has a highly skilled, committed and talented staff team.

Participants increased complexity of need

We continue to witness our advocacy and support services, alongside our creative sessions being accessed by a range of participants with multiple needs. Needs include basic, vitally important support, including provision of hot nutritional food, crisis packs which include warm clothing and provision of hygiene and toiletries. Most of the participants that we support will have complex mental health and wellbeing needs, often linked to other challenges they experience, including substance misuse, housing, abuse and sexual health.

Diversifying income

We continue to have success in growing our income, particularly through statutory sources and trusts and foundations. We are very grateful for the support of our range of funders, who are active supporters of our work. Our future plans and aspirations are to further diversify our funding into other sources of income, including donor, legacy, earned income and corporate support. Maximising use of technology to increase reach

We understand the importance of using different mechanisms to further our reach with male, trans and non-binary people who sex work. This year, we have strengthened our online work, providing information and support online to **761** people. Given the nature of our work, continuing to maximise the use of technology and providing online as well as face-to-face interventions will remain a key part of our support.

Board Development

The Board continues to strengthen, with additional Trustees recruited this year. We are fortunate that on the Board we have a good mix of relevant skills, including leadership, strategy, planning, safeguarding, financial and governance. This is further strengthened by specific skills and knowledge which individual Board members bring, which includes Project Management, Mental Health, Sexual Health, Homelessness and Creative Arts.

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 2024 was £25,020. 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.

OUR ROOM MANCHESTER

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

Similar to most charities, fundraising remains challenging. We are however fortunate that we continue to receive support from a range of statutory partners, particularly Manchester City Council. Thanks to the dedication of our highly skilled staff team, we have continued to be successful in securing a range of Trusts and Foundations grants. Whilst we have grown our income in recent years, we continue to focus on the twin, interlinked challenges of increasing our unrestricted income and diversifying our funding sources.

RISK MANAGEMENT

The trustees continue to have oversight of the major risks which the charity is exposed to. Day to day operational mitigation of risk is delegated to the leadership team. The key themes of risk management and mitigation which trustees and leadership team identify are:

- **Governance:** Ensuring the correct mix of skills required.
- **Compliance:** Maintaining compliance with laws and regulations.
- **Operational:** Having the correct staff levels and meeting increasing need.
- **Reputational:** Providing accurate and up to-date information and appropriate social media presence.
- **Financial:** Maintaining effective systems and strengthening levels of reserves and unrestricted income.
- **Environmental:** Maintaining and strengthening sustainable practices.
- **Technological:** Enhancing systems and reducing risk of cyber security threats.

Our Room trustees, the leadership group, and wider staff team regularly review and assess the risks faced by the charity in all areas of its work and plan for the management and active mitigation of those risks. Risk is an everyday part of charitable activity and managing it effectively is essential if the trustees are to achieve the key objectives and safeguard their charity's funds, assets, reputation and quality of provision.

Our Room has a Strategic Risk Management Framework in place. This approach helps Our Room to identify, assess, and mitigate risk. Having an effective Strategic Risk Management Framework in place allows Our Room to anticipate any challenges, reduce the risk of any issues and protect the organisation.

PLANS FOR FUTURE PERIODS

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

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

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

Strategic 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 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.

OUR ROOM MANCHESTER

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 whom 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 the 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.

TRUSTEE INDUCTION AND TRAINING

The directors, who are the trustees, are collectively known as the Board. Recruitment to the Board comes through a variety of ways, including well established links with statutory and voluntary organisations, and promotion of opportunities via social media. Induction to the Board is provided by the Chief Executive and the Chair, including interested parties being invited to observe a committee meeting. Training for the Board includes both internal and external learning development opportunities.

ORGANISATION

The Board of trustees administers the charity. The frequency of Board meetings are at least 4 times a year. The 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 ADMINISTRATIVE DETAILS

Charity Name: Our Room Manchester also known as Our Room

Charity Number: 1146658

Company Registration Number: 07073286

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:

M Stuart Chair of Trustees

P Pandolfo

Luke Byrne (appointed December 2024)

Tom Hillsdon (appointed December 2024)

Hayley Keenan (appointed December 2024)

Fergal McCullough Secretary (resigned January 2025)

Fergal McCullough (until November 2024)

First Floor

Raven House

113 Fairfield St

Manchester

M12 6EL

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

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



M Stuart

Chair

Date: 22nd April 2025

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

I report on the accounts of the company for the year ended 30th November 2024, 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: 22nd April 2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

				Total Funds	Total Funds
				Year Ended	Year Ended 30
		Unrestricted	Restricted	30 November	November
	Further Details	Funds	Funds	2024	2023
		£	£	£	£
Income from:					
Donations and legacies	(3)	2,412	-	2,412	1,213
Charitable Activities	(4)	38,318	356,950	395,268	317,375
Other Trading Activities	(5)	-	-	-	848
Investment Income		400	-	400	86
Total		41,130	356,950	398,080	319,522
Expenditure on:					
Raising Funds	(6)	118	2,379	2,497	2,276
Charitable Activities	(6)	16,678	331,913	348,591	254,090
Total		16,796	334,292	351,088	256,366
Net income/(expenditure)		24,334	22,658	46,992	63,156
Transfers between funds	(17)	(47)	47	-	-
Net movement in funds		24,287	22,705	46,992	63,156
Reconciliation of funds					
Total funds brought forward	(17)	733	83,007	83,740	20,584
Total funds carried forward	(17)	25,020	105,712	130,732	83,740

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 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	-	-
Total fixed assets		-	-
Current assets:			
Stocks	(12)	2,000	400
Debtors	(13)	12,479	1,698
Cash at Bank & in Hand		204,525	181,555
Total current assets		219,004	183,653
Liabilities:			
Creditors: Amounts falling due within one year	(14)	88,272	99,913
Net current assets or liabilities		130,732	83,740
Total assets less current liabilities		130,732	83,740
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		130,732	83,740
The funds of the charity:			
Restricted income funds	(17)	105,712	83,007
Unrestricted income funds	(17)	25,020	733
Total charity funds		130,732	83,740

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 22nd April 2025



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 2024

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

	Year Ended 30 November 2024	Year Ended 30 November 2023
	£	£
Net movement in funds	46,992	63,156
Add back depreciation	-	-
Deduct investment income	(400)	(86)
Decrease/(increase) in stocks	(1,600)	600
Decrease/(increase) in debtors	(10,781)	25,061
Increase/(decrease) in creditors	(11,641)	74,892
Net cash used in operating activities	22,570	163,623
Cash flows from investment activities:		
Interest	400	86
Purchase of fixed assets	-	-
Net cash provided by investing activities	400	86
Increase/(decrease) in cash and cash equivalents during the year	22,970	163,709
Cash and cash equivalents brought forward	181,555	17,846
Cash and cash equivalents carried forward	204,525	181,555

Notes to the accounts for the year ended 30th November 2024

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 20 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 (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2024	Year Ended 30 November 2024	Year Ended 30 November 2024	Year Ended 30 November 2023
	£	£	£	£
Donations	2,412	-	2,412	1,213
	<u>2,412</u>	<u>-</u>	<u>2,412</u>	<u>1,213</u>

Previous reporting period

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

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2024	Year Ended 30 November 2024	Year Ended 30 November 2024	Year Ended 30 November 2023
	£	£	£	£
Services	750	-	750	-
Unrestricted grants:				
Spirit of Manchester	-	-	-	1,000
Baring Foundation	-	-	-	300
Lloyds TSB Foundation	10,417	-	10,417	25,000
Manchester Action on Street Health	-	-	-	3,125
Manchester Mind	-	-	-	68,044
The National Lottery	27,151	-	27,151	-
Restricted grants:				
Arts Council England	-	29,192	29,192	29,193
Big Change Fund	-	800	800	-
B&Q Foundation	-	-	-	8,800
Edward Holt Trust	-	-	-	20,000
Garfield Weston	-	-	-	15,000
Henry Smith Charity	-	19,350	19,350	19,350
Jesuits	-	-	-	5,000
LGBT Foundation	-	-	-	5,866
Manchester Pride	-	6,627	6,627	-
MCC CHEM	-	6,624	6,624	-
MCC CHEM Cost of Living	-	5,825	5,825	-
MCC Cost of Living	-	7,300	7,300	-
MCC CSP	-	4,854	4,854	4,854
MCC Culture Fund	-	-	-	5,972
MCC Our Manchester VCSE	-	-	-	38,249
MCC Our Manchester Fund	-	57,373	57,373	3,826
MCC Sexual Health Work	-	-	-	7,000
Nationwide	-	51,909	51,909	4,719
Oglesby	-	49,487	49,487	51,194
Superbia	-	-	-	883
The National Lottery Cost of Living	-	32,609	32,609	-
The National Lottery Reaching Communities	-	85,000	85,000	-
	38,318	356,950	395,268	317,375

4. Income from charitable activities

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2023	Year Ended 30 November 2023	Year Ended 30 November 2023
	£	£	£
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
B&Q Foundation	-	8,800	8,800
Edward Holt Trust	-	20,000	20,000
Garfield Weston	-	15,000	15,000
Henry Smith Charity	-	19,350	19,350
Jesuits	-	5,000	5,000
LGBT Foundation	-	5,866	5,866
MCC CSP	-	4,854	4,854
MCC Culture Fund	-	5,972	5,972
MCC Our Manchester VCSE	-	38,249	38,249
MCC Our Manchester Fund	-	3,826	3,826
MCC Sexual Health Work	-	7,000	7,000
Nationwide	-	4,719	4,719
Oglesby	-	51,194	51,194
Superbia	-	883	883
	97,469	219,906	317,375

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2024	Year Ended 30 November 2024	Year Ended 30 November 2024	Year Ended 30 November 2023
	£	£	£	£
Fee Income	-	-	-	848
	-	-	-	848

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2023	Year Ended 30 November 2023	Year Ended 30 November 2023
	£	£	£
Fee Income	848	-	848
	848	-	848

6. Expenditure

	Arts and Social Care Support	Year Ended 30 November 2024	Year Ended 30 November 2023
	£	£	£
Expenditure on raising funds:			
Fundraising activities	342	342	318
Advertising and marketing	2,155	2,155	1,958
	2,497	2,497	2,276

Expenditure on charitable activities:

Employment Costs	206,875	206,875	187,828
Training	9,043	9,043	2,539
Recruitment	1,430	1,430	-
Minor Equipment	3,035	3,035	-
Client Costs	15,875	15,875	1,824
Travel & Subsistence	691	691	341
Volunteer Expenses	964	964	31
Session Costs	4,711	4,711	13,368
Heat, Light & Water	(247)	(247)	100
Sessional Staff	62,403	62,403	18,407
ICT Costs	6,433	6,433	3,361
Cleaning	1,122	1,122	921
Telephone	1,932	1,932	2,587
Repairs & Maintenance	2,771	2,771	324
Rent & Rates	14,386	14,386	14,432
Insurance	1,520	1,520	1,402
Bank Charges	60	60	60
Governance and Support Costs	6,923	6,923	5,699
Post, Printing & Stationery	8,664	8,664	866
Depreciation	-	-	-
	348,591	348,591	254,090
	351,088	351,088	256,366

Restricted funds	334,292	163,052
Unrestricted funds	16,796	93,314
	351,088	256,366

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 2024	Basis of apportionment
Accountancy Fees	-	930	930	type of expense
Professional Fees	232	-	232	type of expense
Interest Paid	50	-	50	type of expense
Consultancy	720	-	720	type of expense
Evaluation Fees	3,300	-	3,300	type of expense
Subscriptions	200	-	200	type of expense
Payroll Bureau Fees	1,491	-	1,491	type of expense
	<u>5,993</u>	<u>930</u>	<u>6,923</u>	

Previous reporting period

	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>	

9. Analysis of staff costs

	Year Ended 30 November 2024	Year Ended 30 November 2023
	£	£
Wages and Salaries	190,511	174,370
Redundancy	-	-
Social Security Costs	12,100	9,678
Pension Costs	4,264	3,780
	<u>206,875</u>	<u>187,828</u>
Charitable Activities	206,875	187,828
Support Costs	-	-
	<u>206,875</u>	<u>187,828</u>

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

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 £47,742 (previous year: £46,227, including employer pension contributions).

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

10. Independent Examiner Fees

	Year Ended 30 November 2024	Year Ended 30 November 2023
	£	£
Independent examination fees	930	975
	<u>930</u>	<u>975</u>

11. Tangible Fixed Assets

	Fixtures and Fittings £	Computer Equipment £	Improvements to Leased Premises £	Total £
Cost				
At 01 December 2023	840	3,613	5,800	10,253
Additions	-	-	-	-
At 30 November 2024	840	3,613	5,800	10,253
Depreciation				
At 01 December 2023	840	3,613	5,800	10,253
Charge for Year	-	-	-	-
At 30 November 2024	840	3,613	5,800	10,253
NET BOOK VALUE				
At 30 November 2024	-	-	-	-
At 30 November 2023	-	-	-	-

12. Stocks

	2024 £	2023 £
Gift Cards	2,000	400

13. Analysis of debtors

	2024 £	2023 £
Debtors	10,692	-
Prepayments	1,787	1,698
	12,479	1,698

Debtors and prepayments related to unrestricted funds £nil and restricted funds £12,479 (2023: £638/£1,060)

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Short-term compensated absences (holiday pay)	6,610	5,557
Other creditors and accruals	4,535	2,935
Deferred income	71,897	87,598
Taxation and social security costs	5,230	3,823
	88,272	99,913

15. Deferred income

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

Balance as at 1 December 2023	87,598
Amount released to income earned from charitable activities	(87,598)
Amount deferred in year	71,897
Balance at 30 November 2024	71,897

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

	2024 £	2023 £
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 December 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2024
	£	£	£	£	£
General Fund	733	41,130	(16,796)	(47)	25,020
	733	41,130	(16,796)	(47)	25,020

Previous reporting period:

	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

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 2023	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2024
	£	£	£	£	£
Arts Council England	11,576	29,192	(37,757)	-	3,011
Big Change Fund	-	800	(800)	-	-
B&Q Foundation	8,800	-	(8,769)	-	31
Edward Holt Trust	20,000	-	(19,992)	-	8
Garfield Weston	15,000	-	(15,008)	8	-
Henry Smith Charity	10,840	19,350	(21,697)	-	8,493
Jesuits	8,676	-	(5,818)	-	2,858
Manchester Pride	-	6,627	(2,973)	-	3,654
MCC CHEM	-	6,624	(4,587)	-	2,037
MCC CHEM Cost of Living	-	5,825	(5,700)	-	125
MCC Cost of Living	-	7,300	-	-	7,300
MCC CSP	-	4,854	-	-	4,854
MCC Culture Fund	10	-	-	-	10
MCC Our Manchester VCSE	30	-	(67)	37	-
MCC Our Manchester Fund	28	57,373	(48,168)	-	9,233
MCC Sexual Health Work	102	-	-	-	102
Nationwide	4,719	51,909	(20,402)	-	36,226
Oglesby	3,226	49,487	(44,135)	-	8,578
The National Lottery Cost of Living	-	32,609	(32,611)	2	-
The National Lottery Reaching Communities	-	85,000	(65,808)	-	19,192
	83,007	356,950	(334,292)	47	105,712

Analysis of movements in restricted funds

Previous reporting period:

	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

Name of restricted fund:	Description, nature and purpose of the fund
Arts Council England	for project costs
Big Change Fund	for participant moving costs
B&Q Foundation	for office refurbishment costs
Edward Holt Trust	for project costs
Garfield Weston	for project costs
Henry Smith Charity	for project costs
Jesuits	for project costs
Manchester Pride	for the Community Engagement Project
MCC CHEM	for the Community Engagement Project
MCC CHEM Cost of Living	for sex workers to ease the impact of the cost of living
MCC Cost of Living	for participant costs and towards support worker salaries
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
The National Lottery Cost of Living	for additional support offered due to increased cost of living
The National Lottery Reaching Communities	for core costs

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	111,292	-	93,233	204,525
Other net current assets/(liabilities)	(86,272)	-	12,479	(73,793)
Creditors of more than one year	-	-	-	-
Total	25,020	-	105,712	130,732

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
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	-	-	-	-
Total	733	-	83,007	83,740

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.