

Charity Registration No. 1167983

MKPUK&I
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

MKPUK&I

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Jonathan Hooker
Stephen Walters
Yvette Forbes
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Robert Jupp
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Charity number

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Independent examiner

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MKPUK&I

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

Special Note from the Chairman

The Covid 19 pandemic made this an extraordinary year, yet in spite of losing our single main income stream, and not being able to meet physically, MKPUK&I, through the amazing personal financial donations and efforts of our community of volunteers, created more connection activities for men within the community, and those who have yet to join, than in any previous year and did so without going into our emergency financial reserves. This amazing achievement was only possible through the cooperation and teamwork of our volunteers which was orchestrated and arranged by our Training and Outreach Director. Many charities failed this year. MKPUK&I thrived due to all these remarkable and dedicated people. I am enormously grateful to each and every one of them.

Objectives and activities

Charitable objects

The charity's objects are the preservation and protection of mental health and wellbeing among men in the UK and Ireland by the provision of support, information and care of men facing mental health and wellbeing challenges.

Aims of the charity

"Changing the world, a man at a time" is not just a motto, but a fundamental underpinning of our values as an organisation and the purpose that drives us.

The aims of the charity are to offer a response to the emotional health and wellbeing of men. In an environment that sees men taking their own lives; peaking at 4,882 deaths in 2014, it was notable the rise was most marked amongst middle aged men. We see this as an ongoing challenge, to change the rhetoric around men's roles in society which create unrealistic expectations on men, particularly in their roles as fathers, partners, brothers, role-models and mentors. We help men find more purpose in their lives and develop a new understanding of what it means to be a successful man in the world of today.

Overview of activities

The New Warrior Training Adventure (NWTa), which is our flagship weekend training, may be a man's first experience of personal development work and introduces men to concepts of personal responsibility, the meaning of operating to a set of values, emotional intelligence, appropriate expression of needs and wants and moves men away from an adolescent mindset of being nurtured and cared for to a mature male mindset of being the carer and nurturer of others.

Primary Integration trainings (PITs) prepare men to take part in ongoing peer-led groups, by explaining the ground rules and agreements required for these groups to be effective in helping men to continue their personal development.

Ongoing Integration Groups (I-Groups) are local groups where men can speak openly about the challenges they face, receive support and advice from others who 'have been there too', and continue their ongoing personal development work in a community of men they feel they belong to.

Affiliated trainings: Leadership Trainings 1, 2 and 3 and Staff Training are trainings we run to prepare men to take on leadership roles within and outside the organisation and become better leaders.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Use of volunteers

The charity provides services to adult men and the majority of those services are provided by volunteers working under the guidance of paid leaders. We are committed to ensuring that all volunteers adhere to the highest standards that safeguard the interests of all those who use our services.

MKPUK&I's Evolution to a Charity

The charity was registered with the Charity Commission on 1 July 2016 and commenced operations, after a period of set up, on 1 April 2017. The organisation had previously existed as a non-profit company and has been running personal development courses for men in the UK and Ireland for over 20 years.

Objectives for the year (This was planned pre-covid and changed with the lockdown and uncertainty)

- To deliver 5 Adventure trainings accommodating 45 male participants per training with a staff team of up to 50 men (volunteers) per training.
- To deliver 12 Primary Integration Trainings with 8 – 12 men per training.
- To support the 50 Men's I-Groups (known as integration or peer support groups), currently active throughout the UK and Ireland. These groups are free to access, with the only costs incurred being the rental of the space used.
- To actively profile and promote the work of the charity.

MKPUK&I OBJECTIVES 2020

Our initial objectives were to run the same number of weekend trainings as in 2019, to work to strengthen the connection within the community and to begin to raise the profile of MKPUK&I to attract more new men to our work. However, after February 2020 all our trainings stopped and it was clear that we would not be able to run them until at least September or even later. The covid 19 pandemic changed everything, and it quickly became clear that the need to support men feeling isolated by the lockdown was significantly increased. This was true of men within the MKPUK&I community and perhaps even more so for men who did not belong to any community. Our core purpose is to maintain and strengthen men's mental well-being by keeping them connected with a healthy and supportive community of men.

Our revised objectives became to protect the existing connections by supporting our I-Groups to move their meetings online as quickly and smoothly as possible. We were heartened by the ease with which this happened and immediately set about creating more online connection opportunities for the men of the community.

We also wished to increase our charitable benefit and began planning to deliver connection opportunities for men who had not yet joined the community and were now denied this opportunity by the cessation of the weekend training events.

Strategies for achieving objectives

All actions are agreed with the Board of Trustees. In order to meet our objectives, we have implemented an agreed process via a Communications strategy to ensure all management and operational functions are clearly communicated and actioned.

THE STRATEGIES & ACTIVITIES FOR MAINTAINING AND IMPROVING CONNECTION

Internal Programmes for the men in the Community

- Daily Check-ins – Men can drop into an online meeting each day to share how they are feeling and what is going on in their life. This is a supportive sharing circle for listening to others and being heard. In this year we ran 260 of these circles.
- Deeper Sharing Circles – These are weekly meetings which have a theme such as fear, shame or can be for single fathers or divorced dads. We ran 55 of these events which were attended by 350 men and were staffed using over 400 volunteer hours.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

- MKP Spotlight – These are monthly events usually featuring and man specialised in men's work or men's groups. Examples are Bill Kouth, who is one of the three founders of MKP in the US hosted an evening and spoke and then answered questions. Also William Ayot delivered a poetry evening based on men's work.
- Quarterly Online Gatherings – These are usually larger gatherings and have a theme and are hosted by a guest or a man experienced in men's personal development work.
- Morning Meditations – The Lodge Keepers Society (LKS) which tends to be more spiritual and connected to nature hosted morning meditations, to give men a chance to try this if they had not done so before, or to offer guided meditations for men who enjoy connecting in this way.

External Programmes for the men not yet in the Community

- Connection Groups – These are daily meetings that any man can join to experience a safe place in which to share and listen to others. We held over 200 of these meetings which were attended by 2500 men and which were delivered using 1040 volunteer hours.
- Open Circles – We had two groups meeting when the pandemic started and both these groups went online and still run. An Open Circle is a chance for a man who has attended Connection Groups to choose to commit to an eight-week cycle of one meeting per week to learn to go more deeply into men's personal development work and to begin to understand how to create and hold a safe space for others.
- International Men's Day – We held Connection Groups for the men of Wales, Scotland, Ireland and England involving over 100 men.
- Connection Groups in Ireland – We started running regular online Connection Groups in Ireland. This is especially impactful with the history of tension and unrest and where the location of meetings can cause men to be at risk. The online groups allow men to meet and connect from the safety of their own homes. The men of some parts of Ireland are also statistically more likely to suffer from depression and anxiety and are more prone to suicide than in other parts of the UK and Ireland.
- Equality, Diversity and Inclusion – 2020 was a big year for MKPUK&I's work to improve our appeal to men from more diverse backgrounds. In particular we ran two types of event:
 - Crossing the Road – This event is based on the idea that traditionally crossing the road has been an action based at avoiding someone or something, and usually someone or something different from ourselves. In this case men are encouraged to find a man in his local area who is from a different ethnic background and with whom he has some small contact, and invite him to join a meeting of men from diverse backgrounds. These events have run nine times and have been attended by over 300 men. The aim is to show men who may be in a minority in the UK that we welcome them and create a place for them that is safe to be in.
 - Giving Voice – This event is designed as a one-way communication where men from minority ethnic groups speak about their experience of growing up and living in the UK and Ireland. The other attendees listen to hear and understand the experience of someone from a minority. This helps those of us in the majority to understand more clearly what it is like for men who are different from us, and to be more supportive and better able to fulfil the role of an ally. We have run three of these events and they have been attended by 150 men and women. There is also a follow-up session the next day for the audience to share their feelings and experience of what they heard.
 - Our First Grant Application – We applied for Our First external Grant based on the Connection Groups We are running for men who are new to Our work. This is described in more detail below.

Public Benefit Statement

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

During the year ended 31 March 2021 total income was £82,405 (2020: £202,524), a fall against the previous year of £120,119. Total expenditure was down by £116,659 at £93,584 (2020: £210,243).

The charity is committed to holding a minimum of £40,000 in reserves, equivalent to 6 months operational costs. The reserves at the end of the year were £65,419 which is in excess of that target, the trustees consider this to be a satisfactory position for the charity.

Principal sources of income and how expenditure meets objects

Through adherence to our Financial Control Policies and Procedures, the charity is committed to prudent financial management, transparency and the safeguarding of its assets, ensuring sufficient reserves to sustain the charity in the event of a temporary suspension of its activities, such as happened this year due to Covid. The Board of Trustees has the overall responsibility for managing MKPUK&I funds; approving the budget, ensuring the accuracy of the accounting records, adherence to financial controls and policies, and timely preparation of financial statements. In practise, other than budget approval, the day-to-day responsibilities for these actions are overseen by the Treasurer and delegated to the Finance Manager with input from the Finance Action Circle.

Our primary source of income comes via the trainings we deliver (as described above). Each training is separately budgeted and an overall budget for the year is developed by the Finance Manager, assisted by the Treasurer, Finance Action Circle and the Training & Outreach Director, with Board of Trustees scrutiny.

As each separate training is budgeted, this allows the charity to make financial projections for the year ahead, and budget accordingly to ensure the charity meets its objects. The suspension of all onsite training reduced our earned income to zero.

However, we have donors within the community which contribute each month, and we received one-off donations during the year. In addition, we received money through Gift Aid which means the total raised internally for the year was £39,725.

The secondary (PIT) training was successfully moved online and this contributed £6,715 in 2020/1.

Having successfully tested the concept of Connection Groups for men who are new to our work, we applied for funding from the National Lottery Covid Emergency Fund. We prepared a budget for six months costs of providing these groups which was about £39k. We submitted a request for £15k of this. The National Lottery were so impressed with the project that they awarded us the full budget amount of £39K.

Details of plans for future periods

The Trustees remain confident that the charity will be able to deliver significantly against our aims and objects within the resources that will be available.

Risk factors and review

We have a robust financial risk management policy and procedures; a full risk assessment in relation to health and safety, accompanied by contingency plans and a comprehensive insurance policy. Our main risks are financial, reputational and IT related. We are in conformance with all legislation regarding GDPR and have described separately the financial controls and care. The trustees propose to work more carefully through the risk register which was established this year, during the next annual cycle.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The charity is led by a group of up to 12 trustees and the executive is currently one part-time employee who is the Training & Outreach Director, and he is assisted by a part-time contractor who is the Connection Groups Project Manager; they are supported by another self-employed part-time Finance Manager, and when the trainings are running a self-employed part-time Enrolment Manager. All other activities, including the Action Circles and Council, are undertaken by volunteers. Specialist work such as leadership of the adventure weekends, PITs and leadership trainings are undertaken by well-trained and experienced men working as contractors and supported by volunteers. Volunteering for Action Circles and to staff on weekend trainings is part of the ongoing development process men in the community can choose to take part in.

The MKPUK&I Board is Aware of, and familiar with, the Charity Governance Code and is working to ensure that we make full use of this tool to improve and refine our effectiveness as a board of trustees.

1 Organisational purpose

The board is clear about the charity's aims and ensures that these are being delivered effectively and sustainably. We have discussed and revised the Vision and Mission of MKPUK&I and shared it widely with the community.

2 Leadership

Every charity is led by an effective board that provides strategic leadership in line with the charity's aims and values. The board developed the strategy and it has quarterly targets and progress is reported on monthly at the board meetings.

3 Integrity

The board acts with integrity, adopting values and creating a culture which help achieve the organisation's charitable purposes. The board is aware of the importance of the public's confidence and trust in charities, and trustees undertake their duties accordingly. The board places high value on our values and the processes which facilitate their adoption. The board ensures conformance to charity commission guidelines.

4 Decision-making, risk and control

The board makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment and management systems are set up and monitored. Important work has been carried out this year to establish specialised sub-groups called Action Circles to carry out specialist activities and oversight and report back to the board. Risk Assessment and Management is work in progress as we have a rudimentary Risk Register and are working to improve it.

5 Board effectiveness

The board works as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions. The board is more diverse now than before and represents a wider range of views about the charity and how to move forward. We continue to seek well-qualified and experienced individuals to cover all the important areas of expertise. We are not yet where we would like to be.

6 Equality, diversity and inclusion

The board's approach to diversity supports its effectiveness, leadership and decision-making. We have actively encouraged men from more diverse backgrounds to take on positions and roles of responsibility and now have a more diverse board which includes two women and three men of colour and one gay man of a board of eleven.

7 Openness and accountability

The board leads the organisation in being transparent and accountable. The charity is open in its work, unless there is good reason for it not to be. The board works to share information that is appropriate to share and involves others in decision-making where possible and appropriate.

MKPUK&I

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Charity constitution

The charity is registered with the Charity Commission in England and Wales as a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of trustees and directors' interests

The recruitment process was open and transparent, offering the roles to the MKPUK&I community but also actively reaching out to a wider cohort. We did this by advertising widely throughout the MKPUK&I network, encouraging members to nominate and recommend possible trustees with the necessary skills, assessing applications through specific selection criteria, shortlisting and interview process.

As with many smaller charities the trustees are involved in moving forward and overseeing the work of many of the Action Circles. In addition, the Training and Outreach Director meets weekly with the Chair and Vice-chair of the trustees and reports to the whole board monthly.

Induction and training of trustees

All new Trustees were given an induction pack, outlining their duties and responsibilities to the charity with specific regard to the roles of Chair, Vice Chair and Treasurer. Details of available training to enhance their skills and knowledge in relation to their trustee roles were disseminated prior to a formal introductory meeting. We then held introductory forums for the Trustees whereby a presentation on the work of MKPUK&I was delivered by the Training & Outreach Director and the Trustees were given the space and time to get to know each other and to engage in 'question and answer' sessions. All new trustees were paired-up with an existing trustee so that the new trustees had a mentor and close point of contact whilst finding their feet. In addition, we found a Trustee training courses run by Buzzacott and the Small Charities Coalition which it is a requirement of all new Trustees to attend at least one of these trainings within the first six months of their tenure. These courses are also a good forum to search for new potential trustees.

Organisational structure

The charity is governed by a Board of Trustees with responsibility for legal compliance, good governance processes, policies and procedures and oversight of the work of the Training & Outreach Director, the Finance Manager and any other part-time contractors working to develop the charity or who are responsible for the day to day running of the charity. Monthly board meetings are scheduled in advance with reporting procedures in place to ensure the charity is achieving its charitable aims and objectives.

Relationship with wider network

We have built a range of relationships, not only with the wider MKP international network, but also with closely aligned organisations such as A Band of Brothers, Journeyman, Women Within, Women in Power, The National Coalition Building Institute (NCBI), Mental Health First Aid (England) and the Men and Boys Coalition.

In addition, although we had to cancel our physical meetings we have managed to continue to maintain relationships with the following: Southern Housing Group, Dorset Wharf Community Centre, High Heathercombe Centre, Initiatives of Change, Rookehowe Centre, The Lift, East Grange Outdoor Activity Centre, Townley Hall (Ireland), Hillview Counselling Centre (Belfast), Embercombe Retreat Centre and the Union Chapel Islington.

Relationships with related parties

Our relationships with our wider network are built on mutual trust and cooperation. We take referrals from the Union Chapel and the wider MKP International network and have working agreements with the Southern Housing Group that allow us to access and use their premises to facilitate our trainings and actively promote the work of the charity.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Employee

The Training & Outreach Director is employed in a part-time role to manage the charity and report to the Board of Trustees and is Laurence Johns.

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Jonathan Hooker - Chair

Stephen Walters - Treasurer

Yvette Forbes – Vice Chair

Alexander Foster (appointed 03 October 2020 & resigned 29 April 2021)

Michael Irwin

Royston John

Robert Jump (appointed 03 October 2020)

Peter Mulhall (appointed 03 October 2020)

Mark Powley (appointed 03 October 2020)

Andre Tomlinson (appointed 03 October 2020)

Kenneth Moore (resigned 10 November 2020)

Loukas Mistelis (resigned 28 October 2020)

We briefly exceeded our intended maximum of 12 trustees, whilst new trustees found their feet, and have now stabilised at 10. We will offer two places at the next AGM if qualified and experienced people wish to serve on the board.

EXTERNAL PARTNERSHIPS

This year also saw the first collaboration with an external partner; the South London Consortium. We worked with local authorities to provide connection groups for special guardians. These are grandparents who have had to take on parenting responsibilities for their children's children, so have effectively started to parent again full-time as a grandparent.

We are currently speaking with another organisation to provide similar connection groups and open circles.

HIGHLIGHTS OF THIS YEAR

- We thrived without going into our emergency reserves and expanded our offerings.
- The launches of daily, weekly, monthly and quarterly activities for our community of men
- The launch of Connection Groups and Open Circles for men new to MKP (600 new men)
- Our first commercial partnership with an external organisation
- International Men's day connection of 100+ men
- We won our first grant application from the National Lottery (£39K+)
- We trained many more volunteers to hold space for others
- We exceeded our targets in terms of the number of men we reached
- We launched two ongoing initiatives to increase our appeal to men from more diverse backgrounds

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Jonathan Hooker
Trustee & Chair

Dated: 17 September 2021

MKPUK&I

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MKPUK&I

I report to the trustees on my examination of the financial statements of MKPUK&I (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Gary Howard FCA

Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 30 September 2021

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>					
Donations and voluntary income	3	39,150	-	39,150	31,688
Training and education	4	2,858	39,672	42,530	168,954
Other trading activities	5	575	-	575	1,701
Investments	6	150	-	150	181
Total income		42,733	39,672	82,405	202,524
<u>Expenditure on:</u>					
Raising funds	7	-	1,304	1,304	-
Training and education	8	53,912	38,368	92,280	210,243
Total resources expended		53,912	39,672	93,584	210,243
Net expenditure for the year/ Net movement in funds		(11,179)	-	(11,179)	(7,719)
Fund balances at 1 April 2020		76,598	-	76,598	84,317
Fund balances at 31 March 2021		65,419	-	65,419	76,598

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	11	4,867		9,520	
Cash at bank and in hand		80,258		103,119	
		<u>85,125</u>		<u>112,639</u>	
Creditors: amounts falling due within one year	12	(19,706)		(36,041)	
Net current assets			<u>65,419</u>		<u>76,598</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	15	2,871		2,815	
General unrestricted funds		<u>62,548</u>		<u>73,783</u>	
			<u>65,419</u>		<u>76,598</u>
			<u>65,419</u>		<u>76,598</u>

The financial statements were approved by the Trustees on 17 September 2021



Stephen Walters
Trustee

MKPUK&I

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

MKPUK&I is a Charitable Incorporated Organisation (CIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, despite the ongoing and potential effects of COVID-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements and no adjustments to the results or the carrying values declared in these financial statements are required, and none have been made.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is accounted for on an accruals basis. Allocations of support costs are based on the appropriate combination of staff time, direct expenditure and activity levels.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and voluntary income

	2021	2020
	£	£
Donations	22,498	13,196
Membership fees	16,652	18,492
	<u>39,150</u>	<u>31,688</u>

4 Training and education

	2021	2020
	£	£
Training income	2,858	168,954
Grants receivable	39,672	-
	<u>42,530</u>	<u>168,954</u>
Analysis by fund		
Unrestricted funds	2,858	168,954
Restricted funds	39,672	-
	<u>42,530</u>	<u>168,954</u>
Grants receivable		
The National Lottery Community Fund	39,672	-
	<u>39,672</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Advertising income	575	1,701
	<u>575</u>	<u>1,701</u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	150	181
	<u>150</u>	<u>181</u>

7 Raising funds

	Restricted funds	Total
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Advertising	1,304	-
	<u>1,304</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Training and education

	2021 £	2020 £
Staff costs	37,444	32,224
Bursaries	450	15,624
Site rental	1,297	50,768
Insurance	1,474	1,424
Certified leaders fees	4,672	36,242
Materials and supplies	4,175	20,104
Conferences	-	1,530
Network fees	3,127	4,485
Travel and subsistence	127	3,313
Office costs	4,180	5,408
Legal and professional costs	29,816	31,193
Telephone	1,147	1,682
Bank charges and other finance costs	1,067	2,950
Bad and doubtful debts	1,444	1,196
Governance costs	1,860	2,100
	<u>92,280</u>	<u>210,243</u>
Analysis by fund		
Unrestricted funds	53,912	210,243
Restricted funds	38,368	-
	<u>92,280</u>	<u>210,243</u>
For the year ended 31 March 2020		
Unrestricted funds	<u>210,243</u>	

Governance costs comprise fees paid to the independent examiners of £1,860 (2020 - £2,100).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Management and Administration	1	1

Employment costs

	2021 £	2020 £
Wages and salaries	36,903	31,683
Other pension costs	541	541
	<u>37,444</u>	<u>32,224</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	-	613
Prepayments and accrued income	4,867	8,907
	<u>4,867</u>	<u>9,520</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	9	3,282
Trade creditors	5,040	812
Other creditors	-	29,967
Accruals and deferred income	14,657	1,980
	<u>19,706</u>	<u>36,041</u>

13 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £541 (2020 - £541).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Mental Health and Emotional Wellbeing for Men	-	39,672	(39,672)	-

Mental Health and Emotional Wellbeing for Men is a project funded by The National Lottery Community to address the harm families and communities suffer whenever their men become overwhelmed by stress and threats to their mental wellbeing.

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds			
	Balance at 1 April 2019 £	Incoming resources £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Elders Fund	2,561	254	2,815	200	(144)	2,871
	<u>2,561</u>	<u>254</u>	<u>2,815</u>	<u>200</u>	<u>(144)</u>	<u>2,871</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

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