

Andys Man Club Limited

Charity number 1179647

A company limited by guarantee number 11118153

Annual Report and Financial Statements for the year ended 31 December 2020



West Yorkshire Community Accounting Service

Andys Man Club Limited

Annual Report and Financial Statements for the year ended 31 December 2020

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Prepared by West Yorkshire Community Accounting Service

Andys Man Club Limited

Trustees' report for the year ended 31 December 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Luke Ambler	Chair	
Shaun Tymon	Treasurer	Appointed January 2021
Elaine Roberts		
Alexander McClintock		Resigned February 2021
Declan Storey		
Robert Taylor		
Adam Allison		
Leon McQuade		
Paul Waterworth		Appointed January 2021
Charity number	1179647	Registered in England and Wales
Company number	11118153	Registered in England and Wales

Registered and principal address	Bankers
Croft Myl	Lloyds Bank
West Parade	16 Market Place
Halifax	Oldham
HX1 2EQ	OL1 1JG

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 19 December 2017. It is governed by a memorandum and articles of association, amended 22 August 2018. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members by ordinary resolution.

Objectives and activities

The charity's objects

For the public benefit, to promote and protect the mental health and wellbeing of men who are experiencing issues that are having a detrimental affect on their mental health and wellbeing by the provision of support and practical advice.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health and the saving of lives.

Andys Man Club Limited

Trustees' report (continued) for the year ended 31 December 2020

Objectives and activities (continued)

Achievements and performance

In January 2020 we hired a part time administration assistant to assist with all office duties.

In the first quarter of the year pre-covid we had 28 face to face support groups running across the UK and Scotland with just under 1,000 men attending on a Monday evening.

In March when the UK and Scotland went into lockdown the board made the decision on the 12th of March 2020 to close the face to face support groups for the foreseeable future. Staff were sent home whilst the board discussed the next steps.

It was decided at the end of March that we would trial running a few groups online to see if it would be viable to provide an online service as a temporary measure whilst the lockdown measures were in place. After a very successful trial the decision was made to not furlough employees and for them to work from home whilst training all facilitators on how Andys Man Club would run online. This was a major achievement with employees being trained. They then went onto train (online via google suite) over 200 volunteers on how the online groups would be facilitated and how Andys Man Club would be providing the service whilst in lockdown. Systems were established and we created an online platform supporting over 400 men on a Monday evening.

The online platform was utilised out of the Monday evening sessions for gentlemen to come together in very hard times to host social events to provide a form of connection to help ease the social isolation that they were all facing. We successfully managed to run all 28 groups individually online through lockdown and also ran national new members groups. We had no major issues or problems once the groups were established and running and our volunteers, trustees and employees worked tirelessly to assist Andys Man Club to support the men across the UK and Scotland.

In September 2020 the decision was made to begin to reopen the face to face groups alongside keeping a national online meeting as an option for men to attend. This was a challenge but a major achievement. Face to face groups began to reopen with all covid measures in place and government restrictions regarding group sizes adhered to. Due to the size of some of our groups we had to open additional venues to accommodate the numbers. In some locations instead of having one Andys Man Club we now have 2-3 clubs. We have to implement processes to be able to ensure that we were able to keep the clubs covid secure.

The online platform has allowed us to grow. Andys Man Club entered lockdown with 28 face to face groups and now we currently have 44 in person groups with a national online group. Due to the demand on the service and to support the growth of Andys Man Club, in September we hired a full-time project development worker to assist our existing support worker to provide support to our volunteers and clubs. With the new measures in place we saw an increase in workload due to all the additional procedures in place.

The online system brought benefits to the service for the first-time men who were not within the catchment area of a group were able to attend. This has opened up new opportunities for Andys Man Club enabling us to train facilitators attending online for new groups. Through covid we have continued to provide facilitator training which has been utilised online, in addition to this we have been delivering awareness presentations to organisations across the UK via the online platform.

The face to face meetings are now all running again, meeting all government and covid regulations with around 700 men attending across the UK and Scotland on a Monday evening.

Andys Man Club Limited

Trustees' report (continued) for the year ended 31 December 2020

Financial review

The net income for the year was £155,382.

We have reviewed the financial position of Andys Man Club Limited. A five year forecast has been produced and agreed by the Board. This has taken into account the impact of covid 19 on income levels and a very cautious return to pre covid levels. Taking this into account as well as the healthy level of reserves we are acknowledge that there are no material uncertainties and we have concluded that the organisation can continue and be treated as a going concern in the next three years.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £513,530.

Andys Man Club Limited holds reserves so that in the event of donations being reduced or funding being withdrawn by our funders, there will be the capability to keep running whilst alternative funding is sought and/or to provide time to wind up the affairs of the organisation prior to closure.

The amount held in the reserves account will be calculated with reference to any changes in operational running costs that have occurred in the previous year.

It is the charity's policy to hold 6 – 12 months running costs (£79,340 - £158,675). This level of reserves will be reviewed on an annual basis and/or in the light of changes to our commitments.

The reserves are currently high but over the next 4/5 years they will reduce significantly based on our medium term financial plan. This is due to the planned growth in numbers of clubs. We had 37 clubs at the end of 2020 and financial plans budget for 60 by the end of the year 2021. We are now at 57. We have budgeted to reach 124 clubs by the end of 2025 with reserves dropping to around 5 months running costs.

Andys Man Club Limited

Trustees' report (continued) for the year ended 31 December 2020

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 12/07/2021

Luke Ambler (Trustee)

Andys Man Club Limited

Independent examiner's report to the trustees of Andys Man Club Limited

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 December 2020, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.

Signed:  Name: Helen Galvin FCCA

13/07/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Andys Man Club Limited
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2020

	Notes	2020 Total funds £	2019 Total funds £
Income from:			
Grants and donations	(2)	92,292	162,592
Fundraising		205,742	236,549
Merchandise sales		14,171	7,479
Sales commission		1,852	2,923
Total income		314,057	409,543
Expenditure on:			
Salaries and NI	(3)	71,419	44,999
Advertising and promotions		6,128	25,778
Events		355	10,223
Group expenses		8,511	12,504
Independent examination		840	720
Merchandise		25,630	9,522
Office supplies and admin expenses		6,674	3,539
Other expenses		169	200
Legal and professional fees		4,028	132
Postage		3,446	861
Rent and rates		14,154	7,140
Training		4,703	5,777
Travel and accommodation		1,224	5,878
Trustees meetings		191	1,334
Volunteer expenses		225	5,283
Vehicle expenses		3,345	335
Insurance		204	151
Depreciation		7,064	-
Payroll costs		365	325
Total expenditure		158,675	134,701
Net income		155,382	274,842
Fund balances brought forward		385,671	110,829
Fund balances carried forward		541,053	385,671

All incoming resources and resources expended derive from continuing activities.

Andys Man Club Limited

Balance sheet

as at 31 December 2020

		2020	2019
		Total £	Total £
Fixed assets			
Tangible assets	(4)	27,523	-
Total fixed assets		<u>27,523</u>	<u>-</u>
Current assets			
Prepayments		1,570	-
Cash at bank		512,980	386,391
Total current assets		<u>514,550</u>	<u>386,391</u>
Current liabilities:			
amounts falling due within one year			
Accruals		1,020	720
Total current liabilities		<u>1,020</u>	<u>720</u>
Net current assets		<u>513,530</u>	<u>385,671</u>
Net assets		<u>541,053</u>	<u>385,671</u>
Funds			
Unrestricted funds		541,053	385,671
Total funds		<u>541,053</u>	<u>385,671</u>

For the year ending 31 December 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act 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 and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 12/07/2021

Luke Ambler (Trustee)

Andys Man Club Limited

Notes to the accounts

for the year ended 31 December 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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) (effective 1 January 2019) and with the Charities Act 2011.

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: over 3 years

Motor vehicles: over 5 years

Andys Man Club Limited
Notes to the accounts
for the year ended 31 December 2020

1 Accounting policies (continued)

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

All the funds of the charity are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Andys Man Club Limited

Notes to the accounts continued

for the year ended 31 December 2020

2 Grants and donations	2020	2019
	Total funds	Total funds
	£	£
Tudor Trust	-	20,000
Aviva Community Fund	-	25,000
Lloyds Fund	3,359	-
Calderdale small grant covid-19	10,000	-
Donations	78,933	117,592
	<u>92,292</u>	<u>162,592</u>

3 Staff costs and numbers	2020	2019
	£	£
Gross salaries	68,575	44,119
Social security costs	5,470	3,717
Employment allowance	(4,000)	(3,717)
Pensions	1,374	881
	<u>71,419</u>	<u>44,999</u>

The average number employees during the year was 3.3 (2019: 2). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2020	2019
	£	£
Costs of the scheme to the charity for the year	1,374	881

4 Tangible assets	Computer equipment	Motor Vehicles	Total
	£	£	£
Cost			
At 1 January 2020	-	-	-
Additions	1,099	33,488	34,587
At 31 December 2020	<u>1,099</u>	<u>33,488</u>	<u>34,587</u>
Depreciation			
At 1 January 2020	-	-	-
Charge for year	366	6,698	7,064
At 31 December 2020	<u>366</u>	<u>6,698</u>	<u>7,064</u>
Net book value			
At 31 December 2020	<u>733</u>	<u>26,790</u>	<u>27,523</u>
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>

Andys Man Club Limited
Notes to the accounts continued
for the year ended 31 December 2020

5 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Other transactions with trustees or related parties

			2020 £	2019 £
Name of trustee or related party	Relationship to charity	Description of transaction		
Leon McQuade	Director/Trustee	Leon McQuade is a director of Think Cloud. Andys Man Club purchased laptops and received professional services from Think Cloud during the year.	2,940	-
			<u>2,940</u>	<u>-</u>

Andys Man Club Limited

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2020

	2020	2019	2020	2019	2020	2019
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	92,292	142,592	-	20,000	92,292	162,592
Fundraising	205,742	236,549	-	-	205,742	236,549
Merchandise sales	14,171	7,479	-	-	14,171	7,479
Sales commission	1,852	2,923	-	-	1,852	2,923
Total income	314,057	389,543	-	20,000	314,057	409,543
Expenditure						
Salaries and NI	71,419	4,627	-	40,372	71,419	44,999
Advertising and promotions	6,128	25,778	-	-	6,128	25,778
Events	355	10,223	-	-	355	10,223
Group expenses	8,511	12,504	-	-	8,511	12,504
Independent examination	840	720	-	-	840	720
Merchandise	25,630	9,522	-	-	25,630	9,522
Office supplies and admin expenses	6,674	3,539	-	-	6,674	3,539
Other expenses	169	200	-	-	169	200
Legal and professional fees	4,028	132	-	-	4,028	132
Postage	3,446	861	-	-	3,446	861
Rent and rates	14,154	7,140	-	-	14,154	7,140
Training	4,703	5,777	-	-	4,703	5,777
Travel and accommodation	1,224	5,878	-	-	1,224	5,878
Trustees meetings	191	1,334	-	-	191	1,334
Volunteer expenses	225	5,283	-	-	225	5,283
Vehicle expenses	3,345	335	-	-	3,345	335
Insurance	204	151	-	-	204	151
Depreciation	7,064	-	-	-	7,064	-
Payroll costs	365	325	-	-	365	325
Total expenditure	158,675	94,329	-	40,372	158,675	134,701
Net income / (expenditure)	155,382	295,214	-	(20,372)	155,382	274,842
Fund balances brought forward	385,671	90,457	-	20,372	385,671	110,829
Fund balances carried forward	541,053	385,671	-	-	541,053	385,671