

The Men's Advisory Project

Northern Ireland · Charity number 105833

Details

Known as	MAP Men's Advisory Project
Status	Overdue
Company number	38175
Registered	2017-04-03
Register	View on the Charity Commission for Northern Ireland register

Contact

Address The Mens Advisory Project
Glendinning House
6 Murray Street
Belfast
BT1 6dn
BT1 6DN

Phone 02890241929

Email info@mapni.co.uk

Website www.mapni.co.uk

Activities

Purposes: The charity's objects ("Objects") are specifically restricted to the following: to preserve and protect the mental and physical health and to relieve the distress and suffering of men who have experienced domestic abuse or relationship breakdown in Northern Ireland ('the area of benefit') by the provision of counselling, advice, personal development programmes, training, advocacy and by such other lawful means as shall further the said objects.

What the charity does: The advancement of health or the saving of lives

How the charity works: Accommodation/housing,Advice/advocacy/information,Counselling/support,Educational/training,Gender,Human rights/equality,Research/evaluation,Volunteer development,Youth development

Who the charity helps: Community safety/crime prevention,General public,Homelessness,Men,Mental health,Older people,Parents,Sexual orientation,Travellers,Victim support,Volunteers,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-03-31	£137,038	£183,308	£0	3

Trustees

Name	Role	Appointed
Dr Pauline Irving		
Mr Jake Mckibbin		
Mr Peter McGowan		
Mr Robert Magee		
Ms Lorna Smith		
Ms Patricia Lewsley Mooney		

The Men's Advisory Project

Northern Ireland - Charity number 105833

Accounts

The Men's Advisory Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
Income and endowments	Note				
Donations and legacies	5	115,854	15,050	130,904	273,360
Investment income	6	934	–	934	34
Other income	7	5,200	–	5,200	590
Total income		<u>121,988</u>	<u>15,050</u>	<u>137,038</u>	<u>273,984</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	149,902	19,913	169,815	160,103
Expenditure on charitable activities	9,10	8,654	4,840	13,494	8,465
Total expenditure		<u>158,556</u>	<u>24,753</u>	<u>183,309</u>	<u>168,568</u>
Net (expenditure)/income and net movement in funds		<u>(36,568)</u>	<u>(9,703)</u>	<u>(46,271)</u>	<u>105,416</u>
Reconciliation of funds					
Total funds brought forward		179,064	78,089	257,153	151,737
Total funds carried forward		<u>142,496</u>	<u>68,386</u>	<u>210,882</u>	<u>257,153</u>


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 15 to 25 form part of these financial statements.

The Men's Advisory Project
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	14	7,784	5,840
Tangible fixed assets	15	1,372	2,924
		<u>9,156</u>	<u>8,764</u>
Current assets			
Debtors	16	47,493	29,909
Cash at bank and in hand		162,791	226,367
		<u>210,284</u>	<u>256,276</u>
Creditors: amounts falling due within one year	17	<u>8,558</u>	<u>7,887</u>
Net current assets		<u>201,726</u>	<u>248,389</u>
Total assets less current liabilities		<u>210,882</u>	<u>257,153</u>
Net assets		<u>210,882</u>	<u>257,153</u>
Funds of the charity			
Restricted funds		68,386	78,089
Unrestricted funds		142,496	179,064
Total charity funds	19	<u>210,882</u>	<u>257,153</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 December 2024, and are signed on behalf of the board by:


 Ms Patricia-Lewsley Mooney CBE
 Trustee

The notes on pages 15 to 25 form part of these financial statements.

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Floor 5, Glendinning House, 6 Murray Street, Belfast, BT1 6DN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Web page design - 5% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment - 33% straight line
Office equipment - 25% straight line

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Men's Advisory Project is a company limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such an amount as may be required, not exceeding £1, to the assets of the company in the event of it being wound up while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	28,064	3,000	31,064
Grants			
Grants	87,790	12,050	99,840
	<u>115,854</u>	<u>15,050</u>	<u>130,904</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	171,160	7,950	179,110

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants	27,853	66,397	94,250
	<u>199,013</u>	<u>74,347</u>	<u>273,360</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	934	934	34	34

7. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Paypal	–	–	590	590
SHIP Project	5,200	5,200	–	–
	<u>5,200</u>	<u>5,200</u>	<u>590</u>	<u>590</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Staff salaries	111,366	–	111,366
Employer pension	4,466	–	4,466
Rent	11,721	–	11,721
Electricity	3,432	–	3,432
Depreciation & Amortisation	1,431	1,431	2,862
Insurance	2,076	–	2,076
Computer & Software	4,339	–	4,339
Advertising	1,003	–	1,003
Telephone and fax	2,400	–	2,400
Stationary & Sundries	6,636	–	6,636
Counsellor/volunteer expenses	1,032	18,482	19,514
	<u>149,902</u>	<u>19,913</u>	<u>169,815</u>

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff salaries	21,722	66,338	88,060
Employer pension	–	1,062	1,062
Rent	11,066	–	11,066
Electricity	–	3,013	3,013
Depreciation & Amortisation	1,815	1,815	3,630
Insurance	1,999	–	1,999
Computer & Software	5,162	–	5,162
Advertising	961	–	961
Telephone and fax	2,177	–	2,177
Stationary & Sundries	9,404	–	9,404
Counsellor/volunteer expenses	679	32,890	33,569
	<u>54,985</u>	<u>105,118</u>	<u>160,103</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support costs	36	–	36
Governance costs	8,618	4,840	13,458
	<u>8,654</u>	<u>4,840</u>	<u>13,494</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	44	–	44
Governance costs	2,400	6,021	8,421
	<u>2,444</u>	<u>6,021</u>	<u>8,465</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Support costs	36	36	44
Governance costs	13,458	13,458	8,421
	<u>13,494</u>	<u>13,494</u>	<u>8,465</u>

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Amortisation of intangible assets	456	286
Depreciation of tangible fixed assets	<u>2,406</u>	<u>3,344</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	111,366	88,060
Employer contributions to pension plans	<u>4,466</u>	<u>1,062</u>
	<u>115,832</u>	<u>89,122</u>

The average head count of employees during the year was 3 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Administrative staff	<u>3</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

One or more trustees has been paid remuneration or received other benefits from employment with the charity or a related entity.

	Supervision	Programme delivery	Total
	£	£	£
P Irving	808	–	808
M McIlvenny	<u>1,252</u>	–	<u>1,252</u>
Total	<u>2,060</u>	–	<u>2,060</u>

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Intangible assets

	Web page design £
Cost	
At 1 April 2023	7,120
Additions	2,400
At 31 March 2024	<u>9,520</u>
Amortisation	
At 1 April 2023	1,280
Charge for the year	456
At 31 March 2024	<u>1,736</u>
Carrying amount	
At 31 March 2024	<u>7,784</u>
At 31 March 2023	<u>5,840</u>

15. Tangible fixed assets

	Computer equipment £	Office equipment £	Total £
Cost			
At 1 April 2023	3,903	6,110	10,013
Additions	535	319	854
At 31 March 2024	<u>4,438</u>	<u>6,429</u>	<u>10,867</u>
Depreciation			
At 1 April 2023	3,064	4,025	7,089
Charge for the year	838	1,568	2,406
At 31 March 2024	<u>3,902</u>	<u>5,593</u>	<u>9,495</u>
Carrying amount			
At 31 March 2024	<u>536</u>	<u>836</u>	<u>1,372</u>
At 31 March 2023	<u>839</u>	<u>2,085</u>	<u>2,924</u>

16. Debtors

	2024 £	2023 £
Trade debtors	38,765	21,210
Prepayments and accrued income	1,854	1,809
Other debtors	6,874	6,890
	<u>47,493</u>	<u>29,909</u>

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	96	855
Accruals and deferred income	5,128	6,514
Social security and other taxes	2,218	–
Pension	1,116	518
	<u>8,558</u>	<u>7,887</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,466 (2023: £1,062).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2023
	£	£	£	£
Unrestricted funds	<u>179,064</u>	<u>121,988</u>	<u>(158,556)</u>	<u>142,496</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2022
	£	£	£	£
Unrestricted funds	<u>36,856</u>	<u>199,637</u>	<u>(57,429)</u>	<u>179,064</u>

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted funds	<u>78,089</u>	<u>15,050</u>	<u>(24,753)</u>	<u>68,386</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted funds	<u>114,881</u>	<u>74,347</u>	<u>(111,139)</u>	<u>78,089</u>

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Intangible assets	7,784	–	7,784
Tangible fixed assets	1,372	–	1,372
Current assets	141,898	68,386	210,284
Creditors less than 1 year	<u>(8,558)</u>	<u>–</u>	<u>(8,558)</u>
Net assets	<u>142,496</u>	<u>68,386</u>	<u>210,882</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	5,840	–	5,840
Tangible fixed assets	2,924	–	2,924
Current assets	178,186	78,089	256,275
Creditors less than 1 year	<u>(7,886)</u>	<u>–</u>	<u>(7,886)</u>
Net assets	<u>179,064</u>	<u>78,089</u>	<u>257,153</u>

The Men's Advisory Project

Northern Ireland - Charity number 105833

Accounts

COMPANY REGISTRATION NUMBER: NI038175
CHARITY REGISTRATION NUMBER: NIC105833

The Men's Advisory Project
Company Limited by Guarantee
Financial Statements
31 March 2023

HILL VELLACOTT

Chartered accountants & statutory auditor
22 Great Victoria Street
Belfast
BT2 7BA

The Men's Advisory Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	7
Statement of financial activities (including income and expenditure account)	13
Statement of financial position	14
Notes to the financial statements	15

The Men's Advisory Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name The Men's Advisory Project

Charity registration number NIC105833

Company registration number NI038175

Principal office and registered office Floor 5
Glendinning House
6 Murray Street
Belfast
BT1 6DN

The trustees

Dr Pauline Irving
Ms Margaret McIlvenny
Ms Patricia Lewsley Mooney CBE
Mr Peter McGowan
Mr Robert Magee
Mr Jake McKibbin
Ms Lorna Smyth

Auditor Hill Vellacott
Chartered accountants & statutory auditor
22 Great Victoria Street
Belfast
BT2 7BA

Bankers Co-Operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

The Men's Advisory Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The Charity is a charitable company limited by guarantee and was set up on 22 March 2000. It is governed by a memorandum and articles of association.

On appointment new trustees are briefed on their legal obligations under charity and company law, the content of the constitution, the committee and decision making processes.

Risk management

Where appropriate, systems or procedures have been established to mitigate the risks the trust face by the trustees.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Objectives and activities

The Charity's main aims and objectives are;

to make things better at home for men who have experience or are experiencing domestic and sexual abuse;

- to provide support and facilitate men to understand their options and make their own choices and decisions;
- to put men in touch with organisations that can help them further;
- to offer crisis intervention and support to men living in or when leaving domestically abusive relationships;
- to offer support and counselling services to men who have previously left a violent or abusive relationship and who are still experiencing the effects;
- to offer a range of services to men and women who want assistance and support to deal with their emotions post facing domestic abuse and experiencing the systems and services available to support their gendered needs post abuse;
- to offer a voice to men who have used our services and to male victims of domestic abuse in Northern Ireland. We guarantee to support male victims to have a voice and have their experiences heard at all levels of government by ensuring that they are part of the Men's Advisory Project at all levels from volunteer to Board Member and inform our decision making.

The Men's Advisory Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Over the past year The Men's Advisory Project has continued to work as the lead, specialist agency supporting men who have faced abuse in Northern Ireland. The requirement from services post the Covid pandemic saw only a limited reduction. We worked hard to follow and administer BACP guidelines and develop safe processes, policies and procedures to support and upskill our counsellors to work safely online and via telephone and as they returned to offering services face to face. Service user numbers have continued at a high level in all areas of the country, due to the continued dedication of staff and volunteers and the excellent network of other agencies, both statutory and community and voluntary, that we work with each day to ensure male victims and survivors have specialist and quality assured services to support their wide-ranging needs.

We have seen an increase in service users who have faced intra-familial domestic abuse and we worked hard to understand this stigmatised and hard to reach group. Especially we have begun the work to support younger men who have faced domestic abuse their entire lives and have had limited support for this trauma or in how to manage their lives without support outside these homes. Outreach fully qualified volunteer counsellors work in each Trust area in Northern Ireland and are supported by coordinators in the Western Trust and Belfast areas. Support required by men from rural areas was at the highest since our inception and we have learned that a blended approach to service delivery will continue to support men who live far from other services. Support from the PCSPs allowed us to support this additional work and we must thank them for their understanding and support as we further develop services to men and offer them the security of information regarding legal services and being part of a safer community. The Men's Advisory Project has been rated very good or excellent by the majority of its service users and we wish to uphold this standard in coming years.

This year we were supported by the Northern Ireland Housing Executive to provide floating support and outreach services to men facing homelessness due to domestic abuse. These workers enhanced the overall work of the organisation offering practical support to men often very effected by many years and different types of domestic abuse. Unfortunately, this was in year funding which was sadly not renewed. Our learning has not been lost but the dedicated work required to support traumatised and homeless men who have faced abuse is something which we cannot carry out without dedicated funding for Floating Support and Outreach workers from the Northern Ireland Housing Executive. We are bereft that men who are homeless due to abuse are being placed into mixed use Hostels without

The Men's Advisory Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

dedicated and specialist support and we cannot understand the reduction in support for those at risk of losing their tenancies to domestic abuse. This difference in provision is one we will examine with others as the year progresses.

The contract that we had successful held with the Health and Social Care Board ended and a newly commissioned service was put out for Tender. In conversation and consultation with the men we support we felt that the service being commissioned was one that neither met the needs of the population of abused men we served nor took into account the evidenced requirements of these men to help empower their move from victim to survivor. The majority of men we support are in Crisis, still living with their abuser or facing extensive dangerous post separation abuse. The men therefore initially require a safe space where they can receive informed, non-judgemental services of Crisis support to allow them to understand and explore their options and to risk assess and safety plan to exit the relationship and/or live safely with their children. These men often require therapeutic support from the first call and we have been responsive to these needs, ensuring only counsellors are employed in the Charity. Sadly the newly Commissioned service focussed not on those men most in need of emergency support but wished instead to work only with men who had faced abuse but were no longer in Crisis or living with an abusive partner. For this reason and to respect the wishes and needs of the majority of the men we support we did not Tender for the contract.

We wish to thank our partner organisations in Victim Support Northern Ireland, Nexus, Belfast and Lisburn Women's Aid, Foyle Family Justice Centre, Police Service of Northern Ireland, Allstate Foundation, Northern Ireland Housing Executive the Women's Aid Federation, Rape Crisis Northern Ireland, Holy Trinity and Women's Support Network and the Departments of Health and Justice for their support.

Financial review

Details of the results for the year are set out in the statement of financial activities on page 14 and the related notes.

The trustees have reviewed the reserves of the Charity and strive to ensure there are adequate reserves to cover any unforeseen expenditure in the future.

The Men's Advisory Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

In 2024, The Men's Advisory Project will continue to develop the current services and will offer further services of education and support to ensure others know more about male victims and understand how to better support men facing abuse. We wish to become more sustainable and to have our counselling quality assured and seek course approval. We will actively fund raise to ensure that we become more robust in terms of IT provision and seek Cyber Essentials Plus accreditation to provide additional security to future funders. We wish to provide additional training to external agencies and hope to support men in a wider sense by the development of this arm of the Charity. The Charity attracts funding from the Health and Social Care Board, the Halifax Foundation, Tudor Trust and various local Policing Community Safety Partnerships. We have been greatly supported by these funds to further develop services within communities. This funding has allowed men to access housing, primary health, civil and criminal justice and to feel seen as victims and survivors of abuse. We plan to put the voice of male victims further into the heart of government and work hard to have men and their experiences better recognised in policy development and governmental consultation. We also wish to develop closer links to the Northern Ireland Housing Executive and Department of Communities to ensure that male victims of abuse are supported in their homelessness post abuse or in the significant difficulties they face. Finally, we hope to develop closer working relationships with other significant services providing support to those who have faced of domestic or sexual abuse to ensure than an apparent hierarchy of victims is removed as we move forward. We recognise that to truly support victims we must work together as a sector to offer a wide range of services and support mechanisms. We aim to work in Partnership with other organisations to deliver services to ensure this takes place.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

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 the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Men's Advisory Project

Company Limited by Guarantee

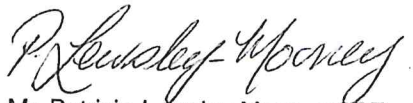
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 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.

Auditor

The trustees' annual report and the strategic report were approved on 13 December 2023 and signed on behalf of the board of trustees by:



Ms Patricia Lewsley Mooney CBE
Trustee

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project

Year ended 31 March 2023

Opinion

We have audited the financial statements of The Men's Advisory Project (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project (continued)

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to:

- the charitable status of the Charity and its registration with The Charity Commission for Northern Ireland under the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013;
- compliance with the Charities SORP (FRS 102) (second edition - October 2020) - 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 2020);
- data protection laws (including UK General Data Protection Regulation (GDPR)); and
- safeguarding of children and young people.

We assessed the risks of material misstatement in respect of fraud with the consideration of:

- the Charity's own assessment of the risks that irregularities may occur either because of fraud or error that was approved by the trustees;
 - the results of our enquiries of management and the trustees about their own identification and assessment of the risks of irregularities;
 - any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
 - the matters discussed among the audit engagement team regarding how and where fraud might
-

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project (continued)

Year ended 31 March 2023

occur in the financial statements and any potential indicators of fraud.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

- we considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud in the areas of the controls covering the application of funds to the restricted purposes specified by the funders and in which management is required to exercise significant judgement, such as disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.
- we also obtained an understanding of the legal and regulatory framework that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included NI Charity legislation (including the regulator, The Charities Commission for Northern Ireland) and the Charity SORP.
- in addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Group's ability to operate or to avoid a material penalty. This included data protection and safeguarding.
- we made enquiries of management and those charged with governance and reviewed minutes of the trustee's meetings and enquired about any communications with the charity regulator.

Audit procedures designed to respond to the risks of fraud

- we considered the risk of fraud through transactions outside the normal course of transactions by noting anything that was unusual in nature or size and enquired about such transaction to gain an understanding of their nature;
- based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud and other irregularities.
- we reviewed the operation of the controls within the charity over expenditure in general and of the allocation of expenditure to the restricted funds and the segregation of duties within those controls, together with substantive testing and analytical review and incorporating an element of unpredictability in the selection of the nature, timing and extent of audit procedures.
- we evaluated the selection and application of accounting policies by the Charity, particularly those related to subjective measurements, that may be indicative of fraudulent financial reporting.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
-

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project (continued)

Year ended 31 March 2023

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor McCaffery ACA (Senior Statutory Auditor)

For and on behalf of
Hill Vellacott
Chartered accountants & statutory auditor
22 Great Victoria Street
Belfast
BT2 7BA

13 December 2023

The Men's Advisory Project
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

	Note	Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	199,013	74,347	273,360	211,932
Investment income	6	34	–	34	6
Other income	7	590	–	590	688
Total income		<u>199,637</u>	<u>74,347</u>	<u>273,984</u>	<u>212,626</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	54,985	105,118	160,103	197,332
Expenditure on charitable activities	9,10	2,444	6,021	8,465	5,656
Total expenditure		<u>57,429</u>	<u>111,139</u>	<u>168,568</u>	<u>202,988</u>
Net income and net movement in funds		<u>142,208</u>	<u>(36,792)</u>	<u>105,416</u>	<u>9,638</u>
Reconciliation of funds					
Total funds brought forward		36,856	114,881	151,737	142,099
Total funds carried forward		<u>179,064</u>	<u>78,089</u>	<u>257,153</u>	<u>151,737</u>

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 15 to 25 form part of these financial statements.

The Men's Advisory Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	14	5,840	3,926
Tangible fixed assets	15	<u>2,924</u>	<u>6,818</u>
		8,764	10,744
Current assets			
Debtors	16	29,909	61,115
Cash at bank and in hand		<u>226,367</u>	<u>90,665</u>
		256,276	151,780
Creditors: amounts falling due within one year	17	<u>7,887</u>	<u>10,787</u>
Net current assets		<u>248,389</u>	<u>140,993</u>
Total assets less current liabilities		<u>257,153</u>	<u>151,737</u>
Net assets		<u>257,153</u>	<u>151,737</u>
Funds of the charity			
Restricted funds		78,089	114,880
Unrestricted funds		<u>179,064</u>	<u>36,857</u>
Total charity funds	19	<u>257,153</u>	<u>151,737</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 December 2023, and are signed on behalf of the board by:


Ms Patricia Lowsley Mooney CBE
Trustee

The notes on pages 15 to 25 form part of these financial statements.

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Floor 5, Glendinning House, 6 Murray Street, Belfast, BT1 6DN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Web page design - 5% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment - 33% straight line
Office equipment - 25% straight line

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Men's Advisory Project is a company limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such an amount as may be required, not exceeding £1, to the assets of the company in the event of it being wound up while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	171,160	7,950	179,110
Grants			
Grants	27,853	66,397	94,250
	<u>199,013</u>	<u>74,347</u>	<u>273,360</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	12,771	–	12,771

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants	65,694	133,467	199,161
	<u>78,465</u>	<u>133,467</u>	<u>211,932</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>34</u>	<u>34</u>	<u>6</u>	<u>6</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Paypal	590	590	–	–
Albert Street	<u>–</u>	<u>–</u>	<u>688</u>	<u>688</u>
	<u>590</u>	<u>590</u>	<u>688</u>	<u>688</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff salaries	21,722	66,338	88,060
Employer pension	–	1,062	1,062
Rent	11,066	–	11,066
Electricity	–	3,013	3,013
Depreciation & Amortisation	1,815	1,815	3,630
Insurance	1,999	–	1,999
Computer & Software	5,162	–	5,162
Advertising	961	–	961
Telephone and fax	2,177	–	2,177
Stationary & Sundries	9,404	–	9,404
Counsellor/volunteer expenses	679	32,890	33,569
	<u>54,985</u>	<u>105,118</u>	<u>160,103</u>

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Costs of raising donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Staff salaries	28,317	67,352	95,669
Employer pension	–	1,117	1,117
Rent	14,111	–	14,111
Electricity	862	–	862
Depreciation & Amortisation	3,557	3,557	7,113
Insurance	1,599	–	1,599
Computer & Software	6,972	–	6,972
Advertising	754	–	754
Telephone and fax	1,795	–	1,795
Stationary & Sundries	3,491	–	3,491
Counsellor/volunteer expenses	4,350	59,499	63,849
	<u>65,808</u>	<u>131,525</u>	<u>197,332</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	44	–	44
Governance costs	2,400	6,021	8,421
	<u>2,444</u>	<u>6,021</u>	<u>8,465</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	36	–	36
Governance costs	3,096	2,523	5,620
	<u>3,132</u>	<u>2,523</u>	<u>5,656</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Support costs	44	44	36
Governance costs	8,421	8,421	5,620
	<u>8,465</u>	<u>8,465</u>	<u>5,656</u>

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Amortisation of intangible assets	286	246
Depreciation of tangible fixed assets	<u>3,344</u>	<u>6,867</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	88,060	95,658
Employer contributions to pension plans	<u>1,062</u>	<u>1,117</u>
	<u>89,122</u>	<u>96,775</u>

The average head count of employees during the year was 4 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Administrative staff	<u>4</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

One or more trustees has been paid remuneration or received other benefits from employment with the charity or a related entity.

	Supervision	Programme delivery	Total
	£	£	£
P Irving	205	2,820	3,025
M McIlvenny	<u>3,661</u>	<u>288</u>	<u>3,948</u>
	3,866	3,108	6,973

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Intangible assets

	Web page design £
Cost	
At 1 April 2022	4,920
Additions	2,200
At 31 March 2023	<u>7,120</u>
Amortisation	
At 1 April 2022	994
Charge for the year	286
At 31 March 2023	<u>1,280</u>
Carrying amount	
At 31 March 2023	<u>5,840</u>
At 31 March 2022	<u>3,926</u>

15. Tangible fixed assets

	Computer equipment £	Office equipment £	Total £
Cost			
At 1 April 2022	15,749	21,516	37,265
Additions	–	373	373
Disposals	(11,846)	(15,779)	(27,625)
At 31 March 2023	<u>3,903</u>	<u>6,110</u>	<u>10,013</u>
Depreciation			
At 1 April 2022	12,152	18,295	30,447
Charge for the year	1,834	1,510	3,344
Disposals	(10,922)	(15,780)	(26,702)
At 31 March 2023	<u>3,064</u>	<u>4,025</u>	<u>7,089</u>
Carrying amount			
At 31 March 2023	<u>839</u>	<u>2,085</u>	<u>2,924</u>
At 31 March 2022	<u>3,597</u>	<u>3,221</u>	<u>6,818</u>

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Debtors

	2023	2022
	£	£
Trade debtors	21,210	–
Prepayments and accrued income	1,809	1,715
Other debtors	6,890	59,400
	<u>29,909</u>	<u>61,115</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	855	–
Accruals and deferred income	6,514	5,838
Social security and other taxes	–	1,701
Pension	518	3,248
	<u>7,887</u>	<u>10,787</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,062 (2022: £1,117).

19. Analysis of charitable funds

Unrestricted funds

	At			At
	1 April 2022	Income	Expenditure	31 March 2023
	£	£	£	£
Unrestricted funds	<u>36,856</u>	<u>199,637</u>	<u>(57,429)</u>	<u>179,064</u>

	At			At
	1 April 2021	Income	Expenditure	31 March 2022
	£	£	£	£
Unrestricted funds	<u>26,638</u>	<u>79,159</u>	<u>(68,940)</u>	<u>36,857</u>

The Men's Advisory Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted funds	<u>114,881</u>	<u>74,347</u>	<u>(111,139)</u>	<u>78,089</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted funds	<u>115,461</u>	<u>133,467</u>	<u>(134,048)</u>	<u>114,880</u>

20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Intangible assets	5,840	–	5,840
Tangible fixed assets	2,924	–	2,924
Current assets	178,186	78,089	256,275
Creditors less than 1 year	<u>(7,886)</u>	<u>–</u>	<u>(7,886)</u>
Net assets	<u>179,064</u>	<u>78,089</u>	<u>257,153</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Intangible assets	3,926	–	3,926
Tangible fixed assets	6,817	–	6,817
Current assets	36,900	114,881	151,781
Creditors less than 1 year	<u>(10,787)</u>	<u>–</u>	<u>(10,787)</u>
Net assets	<u>36,856</u>	<u>114,881</u>	<u>151,737</u>

The Men's Advisory Project

Northern Ireland - Charity number 105833

Annual report

The Men's Advisory Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name The Men's Advisory Project

Charity registration number NIC105833

Company registration number NI038175

Principal office and registered office Floor 5
Glendinning House
6 Murray Street
Belfast
BT1 6DN

The trustees

Dr Pauline Irving
Ms Margaret McIlvenny
Ms Patricia Lewsley Mooney CBE
Mr Peter McGowan
Mr Robert Magee
Mr Jake McKibbin
Ms Lorna Smyth

Auditor Hill Vellacott
Chartered accountants & statutory auditor
22 Great Victoria Street
Belfast
BT2 7BA

Bankers Co-Operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

The Men's Advisory Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The Charity is a charitable company limited by guarantee and was set up on 22 March 2000. It is governed by a memorandum and articles of association.

On appointment new trustees are briefed on their legal obligations under charity and company law, the content of the constitution, the committee and decision making processes.

Risk management

Where appropriate, systems or procedures have been established to mitigate the risks the trust face by the trustees.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Objectives and activities

The Charity's main aims and objectives are;

to make things better at home for men who have experience or are experiencing domestic and sexual abuse;

- to provide support and facilitate men to understand their options and make their own choices and decisions;
- to put men in touch with organisations that can help them further;
- to offer crisis intervention and support to men living in or when leaving domestically abusive relationships;
- to offer support and counselling services to men who have previously left a violent or abusive relationship and who are still experiencing the effects;
- to offer a range of services to men and women who want assistance and support to deal with their emotions post facing domestic abuse and experiencing the systems and services available to support their gendered needs post abuse;
- to offer a voice to men who have used our services and to male victims of domestic abuse in Northern Ireland. We guarantee to support male victims to have a voice and have their experiences heard at all levels of government by ensuring that they are part of the Men's Advisory Project at all levels from volunteer to Board Member and inform our decision making.

The Men's Advisory Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Over the past year The Men's Advisory Project has continued to work as the lead, specialist agency supporting men who have faced abuse in Northern Ireland. The requirement from services post the Covid pandemic saw only a limited reduction. We worked hard to follow and administer BACP guidelines and develop safe processes, policies and procedures to support and upskill our counsellors to work safely online and via telephone and as they returned to offering services face to face. Service user numbers have continued at a high level in all areas of the country, due to the continued dedication of staff and volunteers and the excellent network of other agencies, both statutory and community and voluntary, that we work with each day to ensure male victims and survivors have specialist and quality assured services to support their wide-ranging needs.

We have seen an increase in service users who have faced intra-familial domestic abuse and we worked hard to understand this stigmatised and hard to reach group. Especially we have begun the work to support younger men who have faced domestic abuse their entire lives and have had limited support for this trauma or in how to manage their lives without support outside these homes. Outreach fully qualified volunteer counsellors work in each Trust area in Northern Ireland and are supported by coordinators in the Western Trust and Belfast areas. Support required by men from rural areas was at the highest since our inception and we have learned that a blended approach to service delivery will continue to support men who live far from other services. Support from the PCSPs allowed us to support this additional work and we must thank them for their understanding and support as we further develop services to men and offer them the security of information regarding legal services and being part of a safer community. The Men's Advisory Project has been rated very good or excellent by the majority of its service users and we wish to uphold this standard in coming years.

This year we were supported by the Northern Ireland Housing Executive to provide floating support and outreach services to men facing homelessness due to domestic abuse. These workers enhanced the overall work of the organisation offering practical support to men often very effected by many years and different types of domestic abuse. Unfortunately, this was in year funding which was sadly not renewed. Our learning has not been lost but the dedicated work required to support traumatised and homeless men who have faced abuse is something which we cannot carry out without dedicated funding for Floating Support and Outreach workers from the Northern Ireland Housing Executive. We are bereft that men who are homeless due to abuse are being placed into mixed use Hostels without

The Men's Advisory Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

dedicated and specialist support and we cannot understand the reduction in support for those at risk of losing their tenancies to domestic abuse. This difference in provision is one we will examine with others as the year progresses.

The contract that we had successful held with the Health and Social Care Board ended and a newly commissioned service was put out for Tender. In conversation and consultation with the men we support we felt that the service being commissioned was one that neither met the needs of the population of abused men we served nor took into account the evidenced requirements of these men to help empower their move from victim to survivor. The majority of men we support are in Crisis, still living with their abuser or facing extensive dangerous post separation abuse. The men therefore initially require a safe space where they can receive informed, non-judgemental services of Crisis support to allow them to understand and explore their options and to risk assess and safety plan to exit the relationship and/or live safely with their children. These men often require therapeutic support from the first call and we have been responsive to these needs, ensuring only counsellors are employed in the Charity. Sadly the newly Commissioned service focussed not on those men most in need of emergency support but wished instead to work only with men who had faced abuse but were no longer in Crisis or living with an abusive partner. For this reason and to respect the wishes and needs of the majority of the men we support we did not Tender for the contract.

We wish to thank our partner organisations in Victim Support Northern Ireland, Nexus, Belfast and Lisburn Women's Aid, Foyle Family Justice Centre, Police Service of Northern Ireland, Allstate Foundation, Northern Ireland Housing Executive the Women's Aid Federation, Rape Crisis Northern Ireland, Holy Trinity and Women's Support Network and the Departments of Health and Justice for their support.

Financial review

Details of the results for the year are set out in the statement of financial activities on page 14 and the related notes.

The trustees have reviewed the reserves of the Charity and strive to ensure there are adequate reserves to cover any unforeseen expenditure in the future.

The Men's Advisory Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

In 2024, The Men's Advisory Project will continue to develop the current services and will offer further services of education and support to ensure others know more about male victims and understand how to better support men facing abuse. We wish to become more sustainable and to have our counselling quality assured and seek course approval. We will actively fund raise to ensure that we become more robust in terms of IT provision and seek Cyber Essentials Plus accreditation to provide additional security to future funders. We wish to provide additional training to external agencies and hope to support men in a wider sense by the development of this arm of the Charity. The Charity attracts funding from the Health and Social Care Board, the Halifax Foundation, Tudor Trust and various local Policing Community Safety Partnerships. We have been greatly supported by these funds to further develop services within communities. This funding has allowed men to access housing, primary health, civil and criminal justice and to feel seen as victims and survivors of abuse. We plan to put the voice of male victims further into the heart of government and work hard to have men and their experiences better recognised in policy development and governmental consultation. We also wish to develop closer links to the Northern Ireland Housing Executive and Department of Communities to ensure that male victims of abuse are supported in their homelessness post abuse or in the significant difficulties they face. Finally, we hope to develop closer working relationships with other significant services providing support to those who have faced of domestic or sexual abuse to ensure than an apparent hierarchy of victims is removed as we move forward. We recognise that to truly support victims we must work together as a sector to offer a wide range of services and support mechanisms. We aim to work in Partnership with other organisations to deliver services to ensure this takes place.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

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 the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Men's Advisory Project

Company Limited by Guarantee

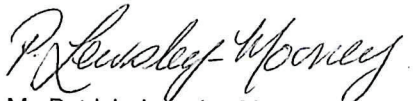
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 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.

Auditor

The trustees' annual report and the strategic report were approved on 13 December 2023 and signed on behalf of the board of trustees by:



Ms Patricia Lewsley Mooney CBE
Trustee

The Men's Advisory Project

Northern Ireland - Charity number 105833

Annual return

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project

Year ended 31 March 2023

Opinion

We have audited the financial statements of The Men's Advisory Project (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to:

- the charitable status of the Charity and its registration with The Charity Commission for Northern Ireland under the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013;
- compliance with the Charities SORP (FRS 102) (second edition - October 2020) - 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 2020);
- data protection laws (including UK General Data Protection Regulation (GDPR)); and
- safeguarding of children and young people.

We assessed the risks of material misstatement in respect of fraud with the consideration of:

- the Charity's own assessment of the risks that irregularities may occur either because of fraud or error that was approved by the trustees;
 - the results of our enquiries of management and the trustees about their own identification and assessment of the risks of irregularities;
 - any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
 - the matters discussed among the audit engagement team regarding how and where fraud might
-

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project (continued)

Year ended 31 March 2023

occur in the financial statements and any potential indicators of fraud.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

- we considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud in the areas of the controls covering the application of funds to the restricted purposes specified by the funders and in which management is required to exercise significant judgement, such as disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.
- we also obtained an understanding of the legal and regulatory framework that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included NI Charity legislation (including the regulator, The Charities Commission for Northern Ireland) and the Charity SORP.
- in addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Group's ability to operate or to avoid a material penalty. This included data protection and safeguarding.
- we made enquiries of management and those charged with governance and reviewed minutes of the trustee's meetings and enquired about any communications with the charity regulator.

Audit procedures designed to respond to the risks of fraud

- we considered the risk of fraud through transactions outside the normal course of transactions by noting anything that was unusual in nature or size and enquired about such transaction to gain an understanding of their nature;
- based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud and other irregularities.
- we reviewed the operation of the controls within the charity over expenditure in general and of the allocation of expenditure to the restricted funds and the segregation of duties within those controls, together with substantive testing and analytical review and incorporating an element of unpredictability in the selection of the nature, timing and extent of audit procedures.
- we evaluated the selection and application of accounting policies by the Charity, particularly those related to subjective measurements, that may be indicative of fraudulent financial reporting.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
-

The Men's Advisory Project

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Men's Advisory Project (continued)

Year ended 31 March 2023

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor McCaffery ACA (Senior Statutory Auditor)

For and on behalf of
Hill Vellacott
Chartered accountants & statutory auditor
22 Great Victoria Street
Belfast
BT2 7BA

13 December 2023

The Men's Advisory Project

Northern Ireland - Charity number 105833

Accounts

Charity Registration number NIC105833
Company Registration number NI038175

The Men's Advisory Project
(A company limited by guarantee)

Report and Financial Statements

Year ended 31 March 2022



The Men's Advisory Project

<i>Contents</i>	<i>Page</i>
Legal and administrative information	1
Report of the trustees	2
Statement of trustees' responsibilities	5
Independent auditors' report	6
Statement of financial activities	12
Statement of financial position	13
Notes on and forming part of the financial statements	14



The Men's Advisory Project

Legal and administrative information

Trustees	Dr Pauline Irving Ms Margaret McIlvenny Ms Patricia Lewsley Mooney CBE Mr Peter McGowan Mr Robert Magee Mr Jake McKibbin Ms Lorna Smyth
Auditors	Hill Vellacott Chartered Accountants 22 Great Victoria Street Belfast BT2 7BA
Business address	Floor 5 Glendinning House 6 Murray Street Belfast BT1 6DN
Bankers	Co-operative Bank P.O. Box 250 Delf House Southway Skelmersdale WN8 6WT
Charity Number	NIC105833
Company Registration Number	NI038175



The Men's Advisory Project

Report of the trustees

The trustees, who are also directors of the Charity have pleasure in submitting their annual report and the audited financial statements of the Charity for the year ended 31 March 2022.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Legal and administrative information on page 1 forms part of this report.

Structure, governance and management

The Charity is a charitable company limited by guarantee and was set up on 22 March 2000. It is governed by a memorandum and articles of association.

On appointment new trustees are briefed on their legal obligations under charity and company law, the content of the constitution, the committee and decision making processes.

Results

The results for the financial year are set out in the statement of financial activities on page 12.

Directors and trustees

The directors of the charitable company (the Charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The members of the Board during the year, and those appointed after 31 March 2022, were:

Dr Pauline Irving
Mr David Armstrong (Resigned 14/4/21)
Mr John McCandless (Resigned 1/12/22)
Mr Andrew Mairs (Resigned 1/12/22)
Ms Margaret McIlvenny
Ms Patricia Lewsley Mooney CBE
Mr Shaun Henry (Resigned 12/4/21)
Mr Peter McGeown
Mr Robert Magee (Appointed 1/12/22)
Mr Jake Mckibben (Appointed 1/12/22)
Ms Lorna Smyth (Appointed 1/12/22)

Risk management

Where appropriate, systems or procedures have been established to mitigate the risks the trust face by the trustees.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.



The Men's Advisory Project

Report of the trustees (continued)

Organisational structure

The Charity has been structured in a way that ensures our members are able to access management, staff and committee promptly when required. Our structure also ensures clear management responsibility and accountability.

Objectives and activities

The Charity's main aims and objectives are:

- to provide counselling services for men experiencing domestic abuse;
- to provide support and facilitate men to understand their options and make their own choices and decisions;
- to put men in touch with organisations that can help them further;
- to offer support and counselling services to men who have previously left a violent or abusive relationship and who are still experiencing the effects.
- to offer a range of services to men and women who want assistance and support to deal with their anger. These services are available to those who have endured abuse and wish to understand powerful emotions, cope more with stress in their lives and adopt more appropriate behaviours for healthy relationships. Anger management services can be delivered through one to one counselling or an anger management group programme. We recognise that, although much has been written on anger management, our experience has been that the client is the expert on their anger management problem. It is our aim to help the client develop insight into their current way of dealing with their anger, how effective and useful that might be for them, and how they can make changes that will improve their quality of life and their interpersonal relationships.

Achievements and performance

Over the past year The Men's Advisory Project has continued to work as the lead specialist agency supporting men who have faced abuse in Northern Ireland. The requirement of services post the Covid pandemic saw only a limited reduction. We worked hard to follow and administer BACP guidelines and develop safe processes, policies and procedures to support and upskill our counsellors to work safely online and via telephone and as they returned to offering services face to face. Service user numbers have continued at a high level in all areas of the country, due to the continued dedication of staff and volunteers and the excellent network of other agencies, both statutory and community and voluntary, that we work with each day to ensure male victims and survivors have specialist and quality assured services to support their wide-ranging needs.

We have seen an increase in service users who have faced interfamilial domestic abuse and we worked hard to understand this stigmatised and hard to reach group. Especially we have begun the work to support younger men who have faced domestic abuse their entire lives and have had limited support for this trauma or in how to manage their lives without support outside these homes. Outreach fully qualified volunteer counsellors work in each Trust area in Northern Ireland and are supported by coordinators in the Western Trust and Belfast areas. Support required by men from rural areas was at the highest since our inception and we have learned that a blended approach to service delivery will continue to support men who live far from other services. Support



The Men's Advisory Project

Report of the trustees (continued)

from the PCSPs allowed us to support this additional work and we must thank them for their understanding and support as we further develop services to men and offer them the security of information regarding legal services and being part of a safer community. The Men's Advisory Project has been rated very good or excellent by the majority of its service users and we wish to uphold this standard in coming years.

This year we were supported by the Northern Ireland Housing Executive to provide floating support and outreach services to men facing homelessness due to domestic abuse. These workers enhanced the overall work of the organisation offering practical support to men often very effected by many years and different types of domestic abuse. Unfortunately, this was in year funding which was sadly not renewed. Our learning has not been lost but the dedicated work required to support traumatised and homeless men who have faced abuse is something which we cannot carry out without dedicated funding for Floating Support and Outreach workers from the Northern Ireland Housing Executive. We are bereft that men who are homeless due to abuse are being placed into mixed use Hostels without dedicated and specialist support and we cannot understand the reduction in support for those at risk of losing their tenancies to domestic abuse. This difference in provision is one we will examine with others as the year progresses.

Plans for future periods

In 2023, The Men's Advisory Project will continue to develop the current services and will offer further services of education and support to ensure others know more about male victims and understand how to better support men facing abuse. We wish to become more sustainable and to have our counselling quality assured and seek course approval. We will actively fund raise to ensure that we become more robust in terms of IT provision and seek Cyber Essentials Plus accreditation to provide additional security to future funders. We wish to provide additional training to external agencies and hope to support men in a wider sense by the development of this arm of the Charity. The Charity attracts funding from the Health and Social Care Board, the Halifax Foundation, Tudor Trust and various local Policing Community Safety Partnerships. We have been greatly supported by these funds to further develop services within communities. This funding has allowed men to access housing, primary health, civil and criminal justice and to feel seen as victims and survivors of abuse. We plan to put the voice of male victims further into the heart of government and work hard to have men and their experiences better recognised in policy development and governmental consultation. We also wish to develop closer links to the Northern Ireland Housing Executive and Department of Communities to ensure that male victims of abuse are supported in their homelessness post abuse or in the significant difficulties they face. Finally, we hope to develop closer working relationships with other significant services providing support to those who have faced of domestic or sexual abuse to ensure than an apparent hierarchy of victims is removed as we move forward. We recognise that to truly support victims we must work together as a sector to offer a wide range of services and support mechanisms. We aim to work in Partnership with other organisations to deliver services to ensure this takes place.

Financial review

Details of the results for the year are set out in the statement of financial activities on page 12,13 and the related notes.

The trustees have reviewed the reserves of the Charity and strive to ensure there are adequate reserves to cover any unforeseen expenditure in the future.

Fixed assets

The movements in fixed assets during the year are set out in note 9 and 10 to the financial



The Men's Advisory Project

Report of the trustees (continued)

statements.

Auditors

A resolution will be proposed at the Annual General Meeting to reappoint Hill Vellacott as auditors.

Hill Vellacott have indicated their willingness to continue in office.

By order of the board

Patricia Lewsley Mooney CBE
Trustee

23 March 2023



The Men's Advisory Project

Statement of trustees' responsibilities

Law applicable to Charities in Northern Ireland requires the trustees to prepare financial statements for each financial period which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of The Men's Advisory and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of The Men's Advisory Project and to prevent and detect fraud and other irregularities

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these Financial Statements as set out on page 1, each confirm so far as we are aware that:

- there is no relevant audit information of which the trust's auditors are unaware; and
- we have taken all steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By order of the board

Patricia Lewsley Mooney CBE
Trustee

23 March 2023

Independent auditors' report to the members of The Men's Advisory Project

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(3)(b) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to:

- the charitable status of the charity and its registration with The Charity Commission for Northern Ireland under the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013;
- compliance with the Charities SORP (FRS 102) (second edition - October 2019) - 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);
- data protection laws (including UK General Data Protection Regulation (GDPR)); and
- safeguarding of children and young people.

Auditor's approach to assessing the risks of material misstatement due to irregularities, including fraud

We assessed the risks of material misstatement in respect of fraud with the consideration of:

- the charity's own assessment of the risks that irregularities may occur either because of fraud or error that was approved by the trustees;
- the results of our enquiries of management and the trustees about their own identification and assessment of the risks of irregularities;

Independent auditors' report to the members of The Men's Advisory Project

- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

Auditor's response and procedures to the risks identified

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

- we considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud in the areas of the controls covering the application of funds to the restricted purposes specified by the funders and in which management is required to exercise significant judgment, such as disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.
- we also obtained an understanding of the legal and regulatory framework that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included NI Charity legislation (including the regulator, The Charities Commission for Northern Ireland) and the Charity SORP.
- we made enquiries of management and those charged with governance and reviewed minutes of the Trustee's meetings and enquired about any communications with the charity regulator.

Audit procedures designed to respond to the risks of fraud

- we considered the risk of fraud through transactions outside the normal course of transactions by noting anything that was unusual in nature or size and enquired about such transaction to gain an understanding of their nature;
- based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud and other irregularities.

Independent auditors' report to the members of The Men's Advisory Project

- we reviewed the operation of the controls within the charity over expenditure in general and of the allocation of expenditure to the restricted funds and the segregation of duties within those controls, together with substantive testing and analytical review and incorporating an element of unpredictability in the selection of the nature, timing and extent of audit procedures.
- we evaluated the selection and application of accounting policies by the charity, particularly those related to subjective measurements, that may be indicative of fraudulent financial reporting.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Independent auditors' report to the members of The Men's Advisory Project

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Conor McCaffrey ACA (Senior Statutory Auditor)
For and on behalf of Hill Vellacott, Statutory Auditors.
Chartered Accountants

23 March 2023



The Men's Advisory Project

Statement of financial activities Year ended 31 March 2022

		Unrestricted funds	Restricted funds	2022	Restated 2021
	Note	£	£	£	£
Incoming resources					
Incoming resources from charitable activities					
HSCB		-	82,961	82,961	95,221
Contributions from clients		16,599	-	16,599	5,892
Other incoming resources		62,560	50,506	113,066	114,671
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total incoming resources		79,159	133,467	212,626	215,784
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Resources expended					
Governance costs	5	-	2,522	2,522	2,196
Charitable activities	5	68,941	131,525	200,466	182,048
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total resources expended		(68,941)	(134,047)	(202,988)	(184,244)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net incoming resources		10,218	(580)	9,638	31,540
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances brought forward		26,638	115,461	142,099	110,559
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances carried forward	17	36,856	114,881	151,737	142,099
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Charity has no recognised gains or losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

The incoming resources and resources expended amounts as stated above are derived solely from continuing operations.

The notes on pages 14 to 26 form part of these financial statements.



The Men's Advisory Project

Statement of financial position 31 March 2022

	Note	2022		Restated 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		6,818		11,899
Intangible fixed assets	10		3,926		4,172
Current assets					
Debtors	12	61,115		75,512	
Cash at bank and in hand		90,665		54,111	
			<u>151,780</u>		<u>129,623</u>
Creditors - amounts falling due within one year	13	(10,787)		(3,595)	
			<u>140,993</u>		<u>126,028</u>
Net current assets			140,993		126,028
Net assets			151,737		142,099
Funds					
Unrestricted funds – general reserve	17		36,856		26,638
Restricted funds	17		114,881		115,461
			<u>151,737</u>		<u>142,099</u>

The financial statements were approved by the trustees on 23 March 2023 and signed on their behalf by:

Patricia Lewsley Mooney CBE
Trustee

Registration number: NI038175
Charity registration number: NIC105833

The notes on pages 14 to 26 form part of these financial statements.



The Men's Advisory Project

Notes

1 General Information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Glendinning House 5th Floor, 6 Murray Street, Belfast, BT1 6DN.

2 Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3 Accounting Policies

The accounting policies are consistent with those of the previous period.

(i) *Basis of accounting*

The Charity prepares its financial statements under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(ii) *Fund accounting*

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Investment income and gains arising from the general and deposit bank accounts are allocated to the unrestricted fund. Investment income and gains arising from designated bank accounts are allocated to the restricted fund.



The Men's Advisory Project

Notes (continued)

(iii) Incoming resources

All incoming resources are included in the statement of financial activities when the Trust is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Investment income is recognised on a receivable basis.

(iv) Going Concern

There are no material uncertainties about the charity's ability to continue.

(v) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There are no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.



The Men's Advisory Project

Notes

(continued)

3 Accounting policies (continued)

(vi) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs have been allocated to activities on a basis consistent with use of the resources as set out in note 2.

Costs of generating funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

(vii) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	25%	straight line
Computer equipment	33.33%	straight line

(viii) Intangible fixed assets and amortisation

Intangible fixed assets are stated at cost less depreciation.

Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Webpage design	5%	straight line
----------------	----	---------------

(ix) Grants

Grants are recognised as incoming resources once the Charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where uncertainty exists as to whether the Charity can meet conditions within its control the incoming resource is not recognised but deferred as a liability until certainty exists that the conditions imposed can be met.

A liability for any repayment is recognised when repayment becomes probable.



The Men's Advisory Project

Notes

(continued)

3 Accounting policies *(continued)*

(x) Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transactions costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.



The Men's Advisory Project

Notes

(continued)

4 Limited by guarantee

Every member undertakes to contribute to the assets of the company in the event of the company being wound up while they are a member, or within one year of ceasing to be a member, for payment of the debts and liabilities of the company contracted before they ceased to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

Men's Advisory Project

Notes

(continued)

5 Resources expended

	Unrestricted	Restricted	Governance cost	2022
	£	£	£	£
Salaries	28,306	68,469	-	96,775
Supervision	-	10,715	-	10,715
Staff travel and expenses	4,452	-	-	4,452
Office rent & service charges	14,111	-	-	14,111
Cleaning	-	-	-	-
Light & heat	862	-	-	862
Insurance	1,599	-	-	1,599
Printing, postage and stationery	766	-	-	766
Computer costs	6,972	-	-	6,972
Hire of equipment	346	-	-	346
Advertising	754	-	-	754
Telephone	1,795	-	-	1,795
Audit & Bookkeeping	2,385	-	2,522	4,907
Membership fees/ training	-	-	-	-
Programme delivery	-	48,784	-	48,784
General expenses	1,987	-	-	1,987
Amortisation	123	123	-	246
Depreciation	3,434	3,434	-	6,868
Professional fees	700	-	-	700
Subscriptions	313	-	-	313
Bank charges	36	-	-	36
	<u>68,941</u>	<u>131,525</u>	<u>2,522</u>	<u>202,988</u>



The Men's Advisory Project

Notes

(continued)

5 Resources expended (Restated)

	Unrestricted	Restricted	Governance cost	2021
	£	£	£	£
Salaries	22,578	37,183	-	59,761
Supervision	-	18,636	-	18,636
Staff travel and expenses	98	-	-	98
Office rent & service charges	11,556	-	-	11,556
Cleaning	19	-	-	19
Light & heat	751	-	-	751
Insurance	711	-	-	711
Printing, postage and stationery	250	-	-	250
Computer costs	1,225	-	-	1,225
Hire of equipment	569	-	-	569
Advertising	740	-	-	740
Telephone	1,815	-	-	1,815
Audit & Bookkeeping	1,460	-	2,196	3,656
Membership fees	40	-	-	40
Programme delivery	-	73,755	-	73,755
General expenses	3,377	-	-	3,377
Amortisation	123	123	-	246
Depreciation	3,225	3,225	-	6,450
Professional fees	240	-	-	240
Subscriptions	313	-	-	313
Bank charges	36	-	-	36
	<u>49,126</u>	<u>132,922</u>	<u>2,196</u>	<u>184,244</u>





The Men's Advisory Project

Notes

(continued)

6 Net outgoing resources

Net outgoing resources are stated after charging:

	2022 £	2021 £
Auditors' remuneration	2,522	2,196
Depreciation	6,868	6,450
Amortisation	246	246
	<u> </u>	<u> </u>

7 Staff numbers, costs and pension contributions

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	92,594	59,441
Social security costs	4,181	320
	<u> </u>	<u> </u>
	96,775	59,761
	<u> </u>	<u> </u>

The average number of employees during the year was:

	2022 Number	2021 Number
Average number of employees	5	3
	<u> </u>	<u> </u>



The Men's Advisory Project

Notes
(continued)

8 Trustees' remuneration and related party transactions

In the year The Men's Advisory Project paid the following amounts to trustees for expenses incurred and service delivery relating to duties carried out for the Charity:

Trustee	Salary	Supervision	Programme delivery	Total
	£	£	£	£
P Irving	-	690	7,663	8,353
M McIlvenny	-	2,185	633	2,818
J McCandless	-	-	390	390
P McGeown	-	-	1,080	1,080
	<hr/>	<hr/>	<hr/>	<hr/>
	-	2,875	9,766	12,641
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



The Men's Advisory Project

Notes (continued)

9 Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 April 2021	20,939	14,540	35,479
Additions	576	1,210	1,786
Disposals	-	-	-
	_____	_____	_____
At 31 March 2022	21,515	15,750	37,265
	_____	_____	_____
Depreciation			
At 1 April 2021	14,232	9,348	23,580
Charge for year	4,063	2,804	6,867
Eliminated on disposal	-	-	-
	_____	_____	_____
At 31 March 2022	18,295	12,152	30,447
	_____	_____	_____
Net book value			
At 31 March 2022	3,220	3,598	6,818
	=====	=====	=====
At 31 March 2021	6,707	5,192	11,899
	=====	=====	=====

The basis by which depreciation is calculated is set out in Note 3(vii).



The Men's Advisory Project

Notes (continued)

10 Intangible fixed assets

	Webpage design £	Total £
Cost		
At 1 April 2021	4,920	4,920
Additions	-	-
Disposals		
	<hr/>	<hr/>
At 31 March 2022	4,920	4,920
	<hr/>	<hr/>
Amortisation		
At 1 April 2021	748	748
Charge for year	246	246
Eliminated on disposal		
	<hr/>	<hr/>
At 31 March 2022	994	994
	<hr/>	<hr/>
Net book value		
At 31 March 2022	3,926	3,926
	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2021	4,172	4,172
	<hr/> <hr/>	<hr/> <hr/>

The basis by which amortisation is calculated is set out in Note 3(viii).

11 Capital commitments

No capital commitments existed at the balance sheet date.



The Men's Advisory Project

Notes (continued)

12 Debtors

	2022 £	2021 £
Prepayments	1,715	2,558
Other Debtors	59,400	72,954
	<u>61,115</u>	<u>75,512</u>

13 Creditors - amounts falling due within one year

	2022 £	2021 £
Accruals	5,838	2,947
Deferred Income	-	-
Other creditors	4,949	648
	<u>10,787</u>	<u>3,595</u>

14 Key management personnel

The trustees are considered to be the key management personnel and any remuneration or other benefits for services provided to the charity are detailed in note 8.

15 Statement of control

The charity is controlled by the trustees.

16 Prior year adjustment

During the year, the charity conducted a review of restricted funds which resulted in a restatement of restricted funds. Any restricted funds misallocated to unrestricted funds were exclusively used for restricted expenditure and this has now been rectified in the accounts.



The Men's Advisory Project

Notes
(continued)

17 Movement in funds

	Opening balance £	Incoming resources £	Outgoing resources £	2022 Closing balance £
Unrestricted funds				
General reserve	26,638	79,159	(68,941)	36,856
Restricted Funds	115,461	133,467	(134,047)	114,881
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	142,099	212,626	(202,988)	151,737
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

There have been restricted funds received during the accounting period.

17 Movement in funds (Restated)

	Opening balance (as previously reported) £	Prior year adjustment (see note 16) £	Opening balance (as restated) £	Incoming resources £	Outgoing resources £	2021 Closing balance £
Unrestricted funds						
General reserve	63,792	(56,600)	7,192	68,572	(49,126)	26,638
Restricted Funds	46,767	56,600	103,367	147,212	(135,118)	115,461
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	110,559	-	110,559	215,784	(184,244)	142,099
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Men's Advisory Project

Northern Ireland - Charity number 105833

Annual report

Charity Registration number NIC105833
Company Registration number NI038175

The Men's Advisory Project
(A company limited by guarantee)

Report and Financial Statements

Year ended 31 March 2022



The Men's Advisory Project

<i>Contents</i>	<i>Page</i>
Legal and administrative information	1
Report of the trustees	2
Statement of trustees' responsibilities	5
Independent auditors' report	6
Statement of financial activities	12
Statement of financial position	13
Notes on and forming part of the financial statements	14



The Men's Advisory Project

Legal and administrative information

Trustees

Dr Pauline Irving
Ms Margaret McIlvenny
Ms Patricia Lewsley Mooney CBE
Mr Peter McGowan
Mr Robert Magee
Mr Jake McKibbin
Ms Lorna Smyth

Auditors

Hill Vellacott
Chartered Accountants
22 Great Victoria Street
Belfast
BT2 7BA

Business address

Floor 5
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Bankers

Co-operative Bank
P.O. Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Charity Number

NIC105833

Company Registration Number

NI038175



The Men's Advisory Project

Report of the trustees

The trustees, who are also directors of the Charity have pleasure in submitting their annual report and the audited financial statements of the Charity for the year ended 31 March 2022.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Legal and administrative information on page 1 forms part of this report.

Structure, governance and management

The Charity is a charitable company limited by guarantee and was set up on 22 March 2000. It is governed by a memorandum and articles of association.

On appointment new trustees are briefed on their legal obligations under charity and company law, the content of the constitution, the committee and decision making processes.

Results

The results for the financial year are set out in the statement of financial activities on page 12.

Directors and trustees

The directors of the charitable company (the Charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The members of the Board during the year, and those appointed after 31 March 2022, were:

Dr Pauline Irving
Mr David Armstrong (Resigned 14/4/21)
Mr John McCandless (Resigned 1/12/22)
Mr Andrew Mairs (Resigned 1/12/22)
Ms Margaret McIlvenny
Ms Patricia Lewsley Mooney CBE
Mr Shaun Henry (Resigned 12/4/21)
Mr Peter McGeown
Mr Robert Magee (Appointed 1/12/22)
Mr Jake Mckibben (Appointed 1/12/22)
Ms Lorna Smyth (Appointed 1/12/22)

Risk management

Where appropriate, systems or procedures have been established to mitigate the risks the trust face by the trustees.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.



The Men's Advisory Project

Report of the trustees (continued)

Organisational structure

The Charity has been structured in a way that ensures our members are able to access management, staff and committee promptly when required. Our structure also ensures clear management responsibility and accountability.

Objectives and activities

The Charity's main aims and objectives are:

- to provide counselling services for men experiencing domestic abuse;
- to provide support and facilitate men to understand their options and make their own choices and decisions;
- to put men in touch with organisations that can help them further;
- to offer support and counselling services to men who have previously left a violent or abusive relationship and who are still experiencing the effects.
- to offer a range of services to men and women who want assistance and support to deal with their anger. These services are available to those who have endured abuse and wish to understand powerful emotions, cope more with stress in their lives and adopt more appropriate behaviours for healthy relationships. Anger management services can be delivered through one to one counselling or an anger management group programme. We recognise that, although much has been written on anger management, our experience has been that the client is the expert on their anger management problem. It is our aim to help the client develop insight into their current way of dealing with their anger, how effective and useful that might be for them, and how they can make changes that will improve their quality of life and their interpersonal relationships.

Achievements and performance

Over the past year The Men's Advisory Project has continued to work as the lead specialist agency supporting men who have faced abuse in Northern Ireland. The requirement of services post the Covid pandemic saw only a limited reduction. We worked hard to follow and administer BACP guidelines and develop safe processes, policies and procedures to support and upskill our counsellors to work safely online and via telephone and as they returned to offering services face to face. Service user numbers have continued at a high level in all areas of the country, due to the continued dedication of staff and volunteers and the excellent network of other agencies, both statutory and community and voluntary, that we work with each day to ensure male victims and survivors have specialist and quality assured services to support their wide-ranging needs.

We have seen an increase in service users who have faced interfamilial domestic abuse and we worked hard to understand this stigmatised and hard to reach group. Especially we have begun the work to support younger men who have faced domestic abuse their entire lives and have had limited support for this trauma or in how to manage their lives without support outside these homes. Outreach fully qualified volunteer counsellors work in each Trust area in Northern Ireland and are supported by coordinators in the Western Trust and Belfast areas. Support required by men from rural areas was at the highest since our inception and we have learned that a blended approach to service delivery will continue to support men who live far from other services. Support



The Men's Advisory Project

Report of the trustees (continued)

from the PCSPs allowed us to support this additional work and we must thank them for their understanding and support as we further develop services to men and offer them the security of information regarding legal services and being part of a safer community. The Men's Advisory Project has been rated very good or excellent by the majority of its service users and we wish to uphold this standard in coming years.

This year we were supported by the Northern Ireland Housing Executive to provide floating support and outreach services to men facing homelessness due to domestic abuse. These workers enhanced the overall work of the organisation offering practical support to men often very effected by many years and different types of domestic abuse. Unfortunately, this was in year funding which was sadly not renewed. Our learning has not been lost but the dedicated work required to support traumatised and homeless men who have faced abuse is something which we cannot carry out without dedicated funding for Floating Support and Outreach workers from the Northern Ireland Housing Executive. We are bereft that men who are homeless due to abuse are being placed into mixed use Hostels without dedicated and specialist support and we cannot understand the reduction in support for those at risk of losing their tenancies to domestic abuse. This difference in provision is one we will examine with others as the year progresses.

Plans for future periods

In 2023, The Men's Advisory Project will continue to develop the current services and will offer further services of education and support to ensure others know more about male victims and understand how to better support men facing abuse. We wish to become more sustainable and to have our counselling quality assured and seek course approval. We will actively fund raise to ensure that we become more robust in terms of IT provision and seek Cyber Essentials Plus accreditation to provide additional security to future funders. We wish to provide additional training to external agencies and hope to support men in a wider sense by the development of this arm of the Charity. The Charity attracts funding from the Health and Social Care Board, the Halifax Foundation, Tudor Trust and various local Policing Community Safety Partnerships. We have been greatly supported by these funds to further develop services within communities. This funding has allowed men to access housing, primary health, civil and criminal justice and to feel seen as victims and survivors of abuse. We plan to put the voice of male victims further into the heart of government and work hard to have men and their experiences better recognised in policy development and governmental consultation. We also wish to develop closer links to the Northern Ireland Housing Executive and Department of Communities to ensure that male victims of abuse are supported in their homelessness post abuse or in the significant difficulties they face. Finally, we hope to develop closer working relationships with other significant services providing support to those who have faced of domestic or sexual abuse to ensure than an apparent hierarchy of victims is removed as we move forward. We recognise that to truly support victims we must work together as a sector to offer a wide range of services and support mechanisms. We aim to work in Partnership with other organisations to deliver services to ensure this takes place.

Financial review

Details of the results for the year are set out in the statement of financial activities on page 12,13 and the related notes.

The trustees have reviewed the reserves of the Charity and strive to ensure there are adequate reserves to cover any unforeseen expenditure in the future.

Fixed assets

The movements in fixed assets during the year are set out in note 9 and 10 to the financial



The Men's Advisory Project

Report of the trustees (continued)

statements.

Auditors

A resolution will be proposed at the Annual General Meeting to reappoint Hill Vellacott as auditors.

Hill Vellacott have indicated their willingness to continue in office.

By order of the board

A handwritten signature in black ink that reads "Patricia Lewsley-Mooney".

Patricia Lewsley Mooney CBE
Trustee

23 March 2023



The Men's Advisory Project

Statement of trustees' responsibilities

Law applicable to Charities in Northern Ireland requires the trustees to prepare financial statements for each financial period which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of The Men's Advisory and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of The Men's Advisory Project and to prevent and detect fraud and other irregularities

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these Financial Statements as set out on page 1, each confirm so far as we are aware that:

- there is no relevant audit information of which the trust's auditors are unaware; and
- we have taken all steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By order of the board

Patricia Lewsley Mooney CBE
Trustee

23 March 2023

Independent auditors' report to the members of The Men's Advisory Project

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(3)(b) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to:

- the charitable status of the charity and its registration with The Charity Commission for Northern Ireland under the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013;
- compliance with the Charities SORP (FRS 102) (second edition - October 2019) - 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);
- data protection laws (including UK General Data Protection Regulation (GDPR)); and
- safeguarding of children and young people.

Auditor's approach to assessing the risks of material misstatement due to irregularities, including fraud

We assessed the risks of material misstatement in respect of fraud with the consideration of:

- the charity's own assessment of the risks that irregularities may occur either because of fraud or error that was approved by the trustees;
- the results of our enquiries of management and the trustees about their own identification and assessment of the risks of irregularities;

Independent auditors' report to the members of The Men's Advisory Project

- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

Auditor's response and procedures to the risks identified

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

- we considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud in the areas of the controls covering the application of funds to the restricted purposes specified by the funders and in which management is required to exercise significant judgment, such as disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.
- we also obtained an understanding of the legal and regulatory framework that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included NI Charity legislation (including the regulator, The Charities Commission for Northern Ireland) and the Charity SORP.
- we made enquiries of management and those charged with governance and reviewed minutes of the Trustee's meetings and enquired about any communications with the charity regulator.

Audit procedures designed to respond to the risks of fraud

- we considered the risk of fraud through transactions outside the normal course of transactions by noting anything that was unusual in nature or size and enquired about such transaction to gain an understanding of their nature;
- based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud and other irregularities.

Independent auditors' report to the members of The Men's Advisory Project

- we reviewed the operation of the controls within the charity over expenditure in general and of the allocation of expenditure to the restricted funds and the segregation of duties within those controls, together with substantive testing and analytical review and incorporating an element of unpredictability in the selection of the nature, timing and extent of audit procedures.
- we evaluated the selection and application of accounting policies by the charity, particularly those related to subjective measurements, that may be indicative of fraudulent financial reporting.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Independent auditors' report to the members of The Men's Advisory Project

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Conor McCaffrey ACA (Senior Statutory Auditor)
For and on behalf of Hill Vellacott, Statutory Auditors.
Chartered Accountants

23 March 2023



The Men's Advisory Project

Statement of financial activities Year ended 31 March 2022

		Unrestricted funds	Restricted funds	2022	Restated 2021
	Note	£	£	£	£
Incoming resources					
Incoming resources from charitable activities					
HSCB		-	82,961	82,961	95,221
Contributions from clients		16,599	-	16,599	5,892
Other incoming resources		62,560	50,506	113,066	114,671
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total incoming resources		79,159	133,467	212,626	215,784
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Resources expended					
Governance costs	5	-	2,522	2,522	2,196
Charitable activities	5	68,941	131,525	200,466	182,048
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total resources expended		(68,941)	(134,047)	(202,988)	(184,244)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net incoming resources		10,218	(580)	9,638	31,540
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances brought forward		26,638	115,461	142,099	110,559
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances carried forward	17	36,856	114,881	151,737	142,099
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Charity has no recognised gains or losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

The incoming resources and resources expended amounts as stated above are derived solely from continuing operations.

The notes on pages 14 to 26 form part of these financial statements.



The Men's Advisory Project

Statement of financial position 31 March 2022

	Note	2022		Restated 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		6,818		11,899
Intangible fixed assets	10		3,926		4,172
Current assets					
Debtors	12	61,115		75,512	
Cash at bank and in hand		90,665		54,111	
			<u>151,780</u>		<u>129,623</u>
Creditors - amounts falling due within one year	13	(10,787)		(3,595)	
Net current assets			140,993		126,028
Net assets			151,737		142,099
Funds					
Unrestricted funds – general reserve	17		36,856		26,638
Restricted funds	17		114,881		115,461
			<u>151,737</u>		<u>142,099</u>

The financial statements were approved by the trustees on 23 March 2023 and signed on their behalf by:

Patricia Lewsley Mooney CBE
Trustee

Registration number: NI038175
Charity registration number: NIC105833

The notes on pages 14 to 26 form part of these financial statements.



The Men's Advisory Project

Notes

1 General Information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Glendinning House 5th Floor, 6 Murray Street, Belfast, BT1 6DN.

2 Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3 Accounting Policies

The accounting policies are consistent with those of the previous period.

(i) *Basis of accounting*

The Charity prepares its financial statements under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(ii) *Fund accounting*

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Investment income and gains arising from the general and deposit bank accounts are allocated to the unrestricted fund. Investment income and gains arising from designated bank accounts are allocated to the restricted fund.



The Men's Advisory Project

Notes

(continued)

(iii) Incoming resources

All incoming resources are included in the statement of financial activities when the Trust is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Investment income is recognised on a receivable basis.

(iv) Going Concern

There are no material uncertainties about the charity's ability to continue.

(v) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There are no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.



The Men's Advisory Project

Notes

(continued)

3 Accounting policies (continued)

(vi) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs have been allocated to activities on a basis consistent with use of the resources as set out in note 2.

Costs of generating funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

(vii) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	25%	straight line
Computer equipment	33.33%	straight line

(viii) Intangible fixed assets and amortisation

Intangible fixed assets are stated at cost less depreciation.

Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Webpage design	5%	straight line
----------------	----	---------------

(ix) Grants

Grants are recognised as incoming resources once the Charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where uncertainty exists as to whether the Charity can meet conditions within its control the incoming resource is not recognised but deferred as a liability until certainty exists that the conditions imposed can be met.

A liability for any repayment is recognised when repayment becomes probable.



The Men's Advisory Project

Notes

(continued)

3 Accounting policies *(continued)*

(x) *Financial Instruments*

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transactions costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.



The Men's Advisory Project

Notes

(continued)

4 Limited by guarantee

Every member undertakes to contribute to the assets of the company in the event of the company being wound up while they are a member, or within one year of ceasing to be a member, for payment of the debts and liabilities of the company contracted before they ceased to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

Men's Advisory Project

Notes

(continued)

5 Resources expended

	Unrestricted	Restricted	Governance cost	2022
	£	£	£	£
Salaries	28,306	68,469	-	96,775
Supervision	-	10,715	-	10,715
Staff travel and expenses	4,452	-	-	4,452
Office rent & service charges	14,111	-	-	14,111
Cleaning	-	-	-	-
Light & heat	862	-	-	862
Insurance	1,599	-	-	1,599
Printing, postage and stationery	766	-	-	766
Computer costs	6,972	-	-	6,972
Hire of equipment	346	-	-	346
Advertising	754	-	-	754
Telephone	1,795	-	-	1,795
Audit & Bookkeeping	2,385	-	2,522	4,907
Membership fees/ training	-	-	-	-
Programme delivery	-	48,784	-	48,784
General expenses	1,987	-	-	1,987
Amortisation	123	123	-	246
Depreciation	3,434	3,434	-	6,868
Professional fees	700	-	-	700
Subscriptions	313	-	-	313
Bank charges	36	-	-	36
	<u>68,941</u>	<u>131,525</u>	<u>2,522</u>	<u>202,988</u>



The Men's Advisory Project

Notes

(continued)

5 Resources expended (Restated)

	Unrestricted	Restricted	Governance cost	2021
	£	£	£	£
Salaries	22,578	37,183	-	59,761
Supervision	-	18,636	-	18,636
Staff travel and expenses	98	-	-	98
Office rent & service charges	11,556	-	-	11,556
Cleaning	19	-	-	19
Light & heat	751	-	-	751
Insurance	711	-	-	711
Printing, postage and stationery	250	-	-	250
Computer costs	1,225	-	-	1,225
Hire of equipment	569	-	-	569
Advertising	740	-	-	740
Telephone	1,815	-	-	1,815
Audit & Bookkeeping	1,460	-	2,196	3,656
Membership fees	40	-	-	40
Programme delivery	-	73,755	-	73,755
General expenses	3,377	-	-	3,377
Amortisation	123	123	-	246
Depreciation	3,225	3,225	-	6,450
Professional fees	240	-	-	240
Subscriptions	313	-	-	313
Bank charges	36	-	-	36
	<u>49,126</u>	<u>132,922</u>	<u>2,196</u>	<u>184,244</u>





The Men's Advisory Project

Notes

(continued)

6 Net outgoing resources

Net outgoing resources are stated after charging:

	2022 £	2021 £
Auditors' remuneration	2,522	2,196
Depreciation	6,868	6,450
Amortisation	246	246
	<u> </u>	<u> </u>

7 Staff numbers, costs and pension contributions

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	92,594	59,441
Social security costs	4,181	320
	<u> </u>	<u> </u>
	96,775	59,761
	<u> </u>	<u> </u>

The average number of employees during the year was:

	2022 Number	2021 Number
Average number of employees	5	3
	<u> </u>	<u> </u>



The Men's Advisory Project

Notes
(continued)

8 Trustees' remuneration and related party transactions

In the year The Men's Advisory Project paid the following amounts to trustees for expenses incurred and service delivery relating to duties carried out for the Charity:

Trustee	Salary	Supervision	Programme delivery	Total
	£	£	£	£
P Irving	-	690	7,663	8,353
M McIlvenny	-	2,185	633	2,818
J McCandless	-	-	390	390
P McGeown	-	-	1,080	1,080
	<hr/>	<hr/>	<hr/>	<hr/>
	-	2,875	9,766	12,641
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



The Men's Advisory Project

Notes (continued)

9 Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 April 2021	20,939	14,540	35,479
Additions	576	1,210	1,786
Disposals	-	-	-
	-----	-----	-----
At 31 March 2022	21,515	15,750	37,265
	-----	-----	-----
Depreciation			
At 1 April 2021	14,232	9,348	23,580
Charge for year	4,063	2,804	6,867
Eliminated on disposal	-	-	-
	-----	-----	-----
At 31 March 2022	18,295	12,152	30,447
	-----	-----	-----
Net book value			
At 31 March 2022	3,220	3,598	6,818
	=====	=====	=====
At 31 March 2021	6,707	5,192	11,899
	=====	=====	=====

The basis by which depreciation is calculated is set out in Note 3(vii).



The Men's Advisory Project

Notes
(continued)

10 Intangible fixed assets

	Webpage design £	Total £
Cost		
At 1 April 2021	4,920	4,920
Additions	-	-
Disposals		
	<hr/>	<hr/>
At 31 March 2022	4,920	4,920
	<hr/>	<hr/>
Amortisation		
At 1 April 2021	748	748
Charge for year	246	246
Eliminated on disposal		
	<hr/>	<hr/>
At 31 March 2022	994	994
	<hr/>	<hr/>
Net book value		
At 31 March 2022	3,926	3,926
	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2021	4,172	4,172
	<hr/> <hr/>	<hr/> <hr/>

The basis by which amortisation is calculated is set out in Note 3(viii).

11 Capital commitments

No capital commitments existed at the balance sheet date.



The Men's Advisory Project

Notes (continued)

12 Debtors

	2022 £	2021 £
Prepayments	1,715	2,558
Other Debtors	59,400	72,954
	<u>61,115</u>	<u>75,512</u>

13 Creditors - amounts falling due within one year

	2022 £	2021 £
Accruals	5,838	2,947
Deferred Income	-	-
Other creditors	4,949	648
	<u>10,787</u>	<u>3,595</u>

14 Key management personnel

The trustees are considered to be the key management personnel and any remuneration or other benefits for services provided to the charity are detailed in note 8.

15 Statement of control

The charity is controlled by the trustees.

16 Prior year adjustment

During the year, the charity conducted a review of restricted funds which resulted in a restatement of restricted funds. Any restricted funds misallocated to unrestricted funds were exclusively used for restricted expenditure and this has now been rectified in the accounts.



The Men's Advisory Project

Notes
(continued)

17 Movement in funds

	Opening balance £	Incoming resources £	Outgoing resources £	2022 Closing balance £
Unrestricted funds				
General reserve	26,638	79,159	(68,941)	36,856
Restricted Funds	115,461	133,467	(134,047)	114,881
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	142,099	212,626	(202,988)	151,737
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

There have been restricted funds received during the accounting period.

17 Movement in funds (Restated)

	Opening balance (as previously reported) £	Prior year adjustment (see note 16) £	Opening balance (as restated) £	Incoming resources £	Outgoing resources £	2021 Closing balance £
Unrestricted funds						
General reserve	63,792	(56,600)	7,192	68,572	(49,126)	26,638
Restricted Funds	46,767	56,600	103,367	147,212	(135,118)	115,461
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	110,559	-	110,559	215,784	(184,244)	142,099
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Men's Advisory Project

Northern Ireland - Charity number 105833

Annual return

Charity Registration number NIC105833
Company Registration number NI038175

The Men's Advisory Project
(A company limited by guarantee)

Report and Financial Statements

Year ended 31 March 2022



The Men's Advisory Project

<i>Contents</i>	<i>Page</i>
Legal and administrative information	1
Report of the trustees	2
Statement of trustees' responsibilities	5
Independent auditors' report	6
Statement of financial activities	12
Statement of financial position	13
Notes on and forming part of the financial statements	14



The Men's Advisory Project

Legal and administrative information

Trustees

Dr Pauline Irving
Ms Margaret McIlvenny
Ms Patricia Lewsley Mooney CBE
Mr Peter McGowan
Mr Robert Magee
Mr Jake McKibbin
Ms Lorna Smyth

Auditors

Hill Vellacott
Chartered Accountants
22 Great Victoria Street
Belfast
BT2 7BA

Business address

Floor 5
Glendinning House
6 Murray Street
Belfast
BT1 6DN

Bankers

Co-operative Bank
P.O. Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Charity Number

NIC105833

Company Registration Number

NI038175



The Men's Advisory Project

Report of the trustees

The trustees, who are also directors of the Charity have pleasure in submitting their annual report and the audited financial statements of the Charity for the year ended 31 March 2022.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Legal and administrative information on page 1 forms part of this report.

Structure, governance and management

The Charity is a charitable company limited by guarantee and was set up on 22 March 2000. It is governed by a memorandum and articles of association.

On appointment new trustees are briefed on their legal obligations under charity and company law, the content of the constitution, the committee and decision making processes.

Results

The results for the financial year are set out in the statement of financial activities on page 12.

Directors and trustees

The directors of the charitable company (the Charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The members of the Board during the year, and those appointed after 31 March 2022, were:

Dr Pauline Irving
Mr David Armstrong (Resigned 14/4/21)
Mr John McCandless (Resigned 1/12/22)
Mr Andrew Mairs (Resigned 1/12/22)
Ms Margaret McIlvenny
Ms Patricia Lewsley Mooney CBE
Mr Shaun Henry (Resigned 12/4/21)
Mr Peter McGeown
Mr Robert Magee (Appointed 1/12/22)
Mr Jake Mckibben (Appointed 1/12/22)
Ms Lorna Smyth (Appointed 1/12/22)

Risk management

Where appropriate, systems or procedures have been established to mitigate the risks the trust face by the trustees.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.



The Men's Advisory Project

Report of the trustees (continued)

Organisational structure

The Charity has been structured in a way that ensures our members are able to access management, staff and committee promptly when required. Our structure also ensures clear management responsibility and accountability.

Objectives and activities

The Charity's main aims and objectives are:

- to provide counselling services for men experiencing domestic abuse;
- to provide support and facilitate men to understand their options and make their own choices and decisions;
- to put men in touch with organisations that can help them further;
- to offer support and counselling services to men who have previously left a violent or abusive relationship and who are still experiencing the effects.
- to offer a range of services to men and women who want assistance and support to deal with their anger. These services are available to those who have endured abuse and wish to understand powerful emotions, cope more with stress in their lives and adopt more appropriate behaviours for healthy relationships. Anger management services can be delivered through one to one counselling or an anger management group programme. We recognise that, although much has been written on anger management, our experience has been that the client is the expert on their anger management problem. It is our aim to help the client develop insight into their current way of dealing with their anger, how effective and useful that might be for them, and how they can make changes that will improve their quality of life and their interpersonal relationships.

Achievements and performance

Over the past year The Men's Advisory Project has continued to work as the lead specialist agency supporting men who have faced abuse in Northern Ireland. The requirement of services post the Covid pandemic saw only a limited reduction. We worked hard to follow and administer BACP guidelines and develop safe processes, policies and procedures to support and upskill our counsellors to work safely online and via telephone and as they returned to offering services face to face. Service user numbers have continued at a high level in all areas of the country, due to the continued dedication of staff and volunteers and the excellent network of other agencies, both statutory and community and voluntary, that we work with each day to ensure male victims and survivors have specialist and quality assured services to support their wide-ranging needs.

We have seen an increase in service users who have faced interfamilial domestic abuse and we worked hard to understand this stigmatised and hard to reach group. Especially we have begun the work to support younger men who have faced domestic abuse their entire lives and have had limited support for this trauma or in how to manage their lives without support outside these homes. Outreach fully qualified volunteer counsellors work in each Trust area in Northern Ireland and are supported by coordinators in the Western Trust and Belfast areas. Support required by men from rural areas was at the highest since our inception and we have learned that a blended approach to service delivery will continue to support men who live far from other services. Support



The Men's Advisory Project

Report of the trustees (continued)

from the PCSPs allowed us to support this additional work and we must thank them for their understanding and support as we further develop services to men and offer them the security of information regarding legal services and being part of a safer community. The Men's Advisory Project has been rated very good or excellent by the majority of its service users and we wish to uphold this standard in coming years.

This year we were supported by the Northern Ireland Housing Executive to provide floating support and outreach services to men facing homelessness due to domestic abuse. These workers enhanced the overall work of the organisation offering practical support to men often very effected by many years and different types of domestic abuse. Unfortunately, this was in year funding which was sadly not renewed. Our learning has not been lost but the dedicated work required to support traumatised and homeless men who have faced abuse is something which we cannot carry out without dedicated funding for Floating Support and Outreach workers from the Northern Ireland Housing Executive. We are bereft that men who are homeless due to abuse are being placed into mixed use Hostels without dedicated and specialist support and we cannot understand the reduction in support for those at risk of losing their tenancies to domestic abuse. This difference in provision is one we will examine with others as the year progresses.

Plans for future periods

In 2023, The Men's Advisory Project will continue to develop the current services and will offer further services of education and support to ensure others know more about male victims and understand how to better support men facing abuse. We wish to become more sustainable and to have our counselling quality assured and seek course approval. We will actively fund raise to ensure that we become more robust in terms of IT provision and seek Cyber Essentials Plus accreditation to provide additional security to future funders. We wish to provide additional training to external agencies and hope to support men in a wider sense by the development of this arm of the Charity. The Charity attracts funding from the Health and Social Care Board, the Halifax Foundation, Tudor Trust and various local Policing Community Safety Partnerships. We have been greatly supported by these funds to further develop services within communities. This funding has allowed men to access housing, primary health, civil and criminal justice and to feel seen as victims and survivors of abuse. We plan to put the voice of male victims further into the heart of government and work hard to have men and their experiences better recognised in policy development and governmental consultation. We also wish to develop closer links to the Northern Ireland Housing Executive and Department of Communities to ensure that male victims of abuse are supported in their homelessness post abuse or in the significant difficulties they face. Finally, we hope to develop closer working relationships with other significant services providing support to those who have faced of domestic or sexual abuse to ensure than an apparent hierarchy of victims is removed as we move forward. We recognise that to truly support victims we must work together as a sector to offer a wide range of services and support mechanisms. We aim to work in Partnership with other organisations to deliver services to ensure this takes place.

Financial review

Details of the results for the year are set out in the statement of financial activities on page 12,13 and the related notes.

The trustees have reviewed the reserves of the Charity and strive to ensure there are adequate reserves to cover any unforeseen expenditure in the future.

Fixed assets

The movements in fixed assets during the year are set out in note 9 and 10 to the financial



The Men's Advisory Project

Report of the trustees (continued)

statements.

Auditors

A resolution will be proposed at the Annual General Meeting to reappoint Hill Vellacott as auditors.

Hill Vellacott have indicated their willingness to continue in office.

By order of the board

A handwritten signature in black ink that reads "Patricia Lewsley-Mooney".

Patricia Lewsley Mooney CBE
Trustee

23 March 2023



The Men's Advisory Project

Statement of trustees' responsibilities

Law applicable to Charities in Northern Ireland requires the trustees to prepare financial statements for each financial period which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of The Men's Advisory and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of The Men's Advisory Project and to prevent and detect fraud and other irregularities

Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these Financial Statements as set out on page 1, each confirm so far as we are aware that:

- there is no relevant audit information of which the trust's auditors are unaware; and
- we have taken all steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

By order of the board

Patricia Lewsley Mooney CBE
Trustee

23 March 2023

Independent auditors' report to the members of The Men's Advisory Project

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(3)(b) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to:

- the charitable status of the charity and its registration with The Charity Commission for Northern Ireland under the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013;
- compliance with the Charities SORP (FRS 102) (second edition - October 2019) - 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);
- data protection laws (including UK General Data Protection Regulation (GDPR)); and
- safeguarding of children and young people.

Auditor's approach to assessing the risks of material misstatement due to irregularities, including fraud

We assessed the risks of material misstatement in respect of fraud with the consideration of:

- the charity's own assessment of the risks that irregularities may occur either because of fraud or error that was approved by the trustees;
- the results of our enquiries of management and the trustees about their own identification and assessment of the risks of irregularities;

Independent auditors' report to the members of The Men's Advisory Project

- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

Auditor's response and procedures to the risks identified

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

- we considered the opportunities and incentives that may exist within the charity for fraud and identified the greatest potential for fraud in the areas of the controls covering the application of funds to the restricted purposes specified by the funders and in which management is required to exercise significant judgment, such as disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.
- we also obtained an understanding of the legal and regulatory framework that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included NI Charity legislation (including the regulator, The Charities Commission for Northern Ireland) and the Charity SORP.
- we made enquiries of management and those charged with governance and reviewed minutes of the Trustee's meetings and enquired about any communications with the charity regulator.

Audit procedures designed to respond to the risks of fraud

- we considered the risk of fraud through transactions outside the normal course of transactions by noting anything that was unusual in nature or size and enquired about such transaction to gain an understanding of their nature;
- based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud and other irregularities.

Independent auditors' report to the members of The Men's Advisory Project

- we reviewed the operation of the controls within the charity over expenditure in general and of the allocation of expenditure to the restricted funds and the segregation of duties within those controls, together with substantive testing and analytical review and incorporating an element of unpredictability in the selection of the nature, timing and extent of audit procedures.
- we evaluated the selection and application of accounting policies by the charity, particularly those related to subjective measurements, that may be indicative of fraudulent financial reporting.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Independent auditors' report to the members of The Men's Advisory Project

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Conor McCaffrey ACA (Senior Statutory Auditor)
For and on behalf of Hill Vellacott, Statutory Auditors.
Chartered Accountants

23 March 2023



The Men's Advisory Project

Statement of financial activities Year ended 31 March 2022

		Unrestricted funds	Restricted funds	2022	Restated 2021
	Note	£	£	£	£
Incoming resources					
Incoming resources from charitable activities					
HSCB		-	82,961	82,961	95,221
Contributions from clients		16,599	-	16,599	5,892
Other incoming resources		62,560	50,506	113,066	114,671
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total incoming resources		79,159	133,467	212,626	215,784
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Resources expended					
Governance costs	5	-	2,522	2,522	2,196
Charitable activities	5	68,941	131,525	200,466	182,048
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total resources expended		(68,941)	(134,047)	(202,988)	(184,244)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net incoming resources		10,218	(580)	9,638	31,540
Fund balances brought forward		26,638	115,461	142,099	110,559
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances carried forward	17	36,856	114,881	151,737	142,099
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Charity has no recognised gains or losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

The incoming resources and resources expended amounts as stated above are derived solely from continuing operations.

The notes on pages 14 to 26 form part of these financial statements.



The Men's Advisory Project

Statement of financial position 31 March 2022

	Note	2022		Restated 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	9		6,818		11,899
Intangible fixed assets	10		3,926		4,172
Current assets					
Debtors	12	61,115		75,512	
Cash at bank and in hand		90,665		54,111	
			<u>151,780</u>		<u>129,623</u>
Creditors - amounts falling due within one year	13	(10,787)		(3,595)	
			<u>140,993</u>		<u>126,028</u>
Net current assets			140,993		126,028
Net assets			151,737		142,099
Funds					
Unrestricted funds – general reserve	17		36,856		26,638
Restricted funds	17		114,881		115,461
			<u>151,737</u>		<u>142,099</u>

The financial statements were approved by the trustees on 23 March 2023 and signed on their behalf by:

Patricia Lewsley Mooney CBE
Trustee

Registration number: NI038175
Charity registration number: NIC105833

The notes on pages 14 to 26 form part of these financial statements.



The Men's Advisory Project

Notes

1 General Information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Glendinning House 5th Floor, 6 Murray Street, Belfast, BT1 6DN.

2 Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3 Accounting Policies

The accounting policies are consistent with those of the previous period.

(i) *Basis of accounting*

The Charity prepares its financial statements under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(ii) *Fund accounting*

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Investment income and gains arising from the general and deposit bank accounts are allocated to the unrestricted fund. Investment income and gains arising from designated bank accounts are allocated to the restricted fund.



The Men's Advisory Project

Notes

(continued)

(iii) Incoming resources

All incoming resources are included in the statement of financial activities when the Trust is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Investment income is recognised on a receivable basis.

(iv) Going Concern

There are no material uncertainties about the charity's ability to continue.

(v) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There are no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.



The Men's Advisory Project

Notes

(continued)

3 Accounting policies (continued)

(vi) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Costs have been allocated to activities on a basis consistent with use of the resources as set out in note 2.

Costs of generating funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

(vii) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Office equipment	25%	straight line
Computer equipment	33.33%	straight line

(viii) Intangible fixed assets and amortisation

Intangible fixed assets are stated at cost less depreciation.

Amortisation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Webpage design	5%	straight line
----------------	----	---------------

(ix) Grants

Grants are recognised as incoming resources once the Charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Where uncertainty exists as to whether the Charity can meet conditions within its control the incoming resource is not recognised but deferred as a liability until certainty exists that the conditions imposed can be met.

A liability for any repayment is recognised when repayment becomes probable.



The Men's Advisory Project

Notes

(continued)

3 Accounting policies *(continued)*

(x) Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transactions costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.



The Men's Advisory Project

Notes

(continued)

4 Limited by guarantee

Every member undertakes to contribute to the assets of the company in the event of the company being wound up while they are a member, or within one year of ceasing to be a member, for payment of the debts and liabilities of the company contracted before they ceased to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

Men's Advisory Project

Notes

(continued)

5 Resources expended

	Unrestricted	Restricted	Governance cost	2022
	£	£	£	£
Salaries	28,306	68,469	-	96,775
Supervision	-	10,715	-	10,715
Staff travel and expenses	4,452	-	-	4,452
Office rent & service charges	14,111	-	-	14,111
Cleaning	-	-	-	-
Light & heat	862	-	-	862
Insurance	1,599	-	-	1,599
Printing, postage and stationery	766	-	-	766
Computer costs	6,972	-	-	6,972
Hire of equipment	346	-	-	346
Advertising	754	-	-	754
Telephone	1,795	-	-	1,795
Audit & Bookkeeping	2,385	-	2,522	4,907
Membership fees/ training	-	-	-	-
Programme delivery	-	48,784	-	48,784
General expenses	1,987	-	-	1,987
Amortisation	123	123	-	246
Depreciation	3,434	3,434	-	6,868
Professional fees	700	-	-	700
Subscriptions	313	-	-	313
Bank charges	36	-	-	36
	<u>68,941</u>	<u>131,525</u>	<u>2,522</u>	<u>202,988</u>



The Men's Advisory Project

Notes

(continued)

5 Resources expended (Restated)

	Unrestricted	Restricted	Governance cost	2021
	£	£	£	£
Salaries	22,578	37,183	-	59,761
Supervision	-	18,636	-	18,636
Staff travel and expenses	98	-	-	98
Office rent & service charges	11,556	-	-	11,556
Cleaning	19	-	-	19
Light & heat	751	-	-	751
Insurance	711	-	-	711
Printing, postage and stationery	250	-	-	250
Computer costs	1,225	-	-	1,225
Hire of equipment	569	-	-	569
Advertising	740	-	-	740
Telephone	1,815	-	-	1,815
Audit & Bookkeeping	1,460	-	2,196	3,656
Membership fees	40	-	-	40
Programme delivery	-	73,755	-	73,755
General expenses	3,377	-	-	3,377
Amortisation	123	123	-	246
Depreciation	3,225	3,225	-	6,450
Professional fees	240	-	-	240
Subscriptions	313	-	-	313
Bank charges	36	-	-	36
	<u>49,126</u>	<u>132,922</u>	<u>2,196</u>	<u>184,244</u>





The Men's Advisory Project

Notes

(continued)

6 Net outgoing resources

Net outgoing resources are stated after charging:

	2022 £	2021 £
Auditors' remuneration	2,522	2,196
Depreciation	6,868	6,450
Amortisation	246	246
	<u> </u>	<u> </u>

7 Staff numbers, costs and pension contributions

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	92,594	59,441
Social security costs	4,181	320
	<u> </u>	<u> </u>
	96,775	59,761
	<u> </u>	<u> </u>

The average number of employees during the year was:

	2022 Number	2021 Number
Average number of employees	5	3
	<u> </u>	<u> </u>



The Men's Advisory Project

Notes
(continued)

8 Trustees' remuneration and related party transactions

In the year The Men's Advisory Project paid the following amounts to trustees for expenses incurred and service delivery relating to duties carried out for the Charity:

Trustee	Salary	Supervision	Programme delivery	Total
	£	£	£	£
P Irving	-	690	7,663	8,353
M McIlvenny	-	2,185	633	2,818
J McCandless	-	-	390	390
P McGeown	-	-	1,080	1,080
	<hr/>	<hr/>	<hr/>	<hr/>
	-	2,875	9,766	12,641
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



The Men's Advisory Project

Notes (continued)

9 Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 April 2021	20,939	14,540	35,479
Additions	576	1,210	1,786
Disposals	-	-	-
	-----	-----	-----
At 31 March 2022	21,515	15,750	37,265
	-----	-----	-----
Depreciation			
At 1 April 2021	14,232	9,348	23,580
Charge for year	4,063	2,804	6,867
Eliminated on disposal	-	-	-
	-----	-----	-----
At 31 March 2022	18,295	12,152	30,447
	-----	-----	-----
Net book value			
At 31 March 2022	3,220	3,598	6,818
	=====	=====	=====
At 31 March 2021	6,707	5,192	11,899
	=====	=====	=====

The basis by which depreciation is calculated is set out in Note 3(vii).



The Men's Advisory Project

Notes
(continued)

10 Intangible fixed assets

	Webpage design £	Total £
Cost		
At 1 April 2021	4,920	4,920
Additions	-	-
Disposals		
	<hr/>	<hr/>
At 31 March 2022	4,920	4,920
	<hr/>	<hr/>
Amortisation		
At 1 April 2021	748	748
Charge for year	246	246
Eliminated on disposal		
	<hr/>	<hr/>
At 31 March 2022	994	994
	<hr/>	<hr/>
Net book value		
At 31 March 2022	3,926	3,926
	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2021	4,172	4,172
	<hr/> <hr/>	<hr/> <hr/>

The basis by which amortisation is calculated is set out in Note 3(viii).

11 Capital commitments

No capital commitments existed at the balance sheet date.



The Men's Advisory Project

Notes (continued)

12 Debtors

	2022 £	2021 £
Prepayments	1,715	2,558
Other Debtors	59,400	72,954
	<u>61,115</u>	<u>75,512</u>

13 Creditors - amounts falling due within one year

	2022 £	2021 £
Accruals	5,838	2,947
Deferred Income	-	-
Other creditors	4,949	648
	<u>10,787</u>	<u>3,595</u>

14 Key management personnel

The trustees are considered to be the key management personnel and any remuneration or other benefits for services provided to the charity are detailed in note 8.

15 Statement of control

The charity is controlled by the trustees.

16 Prior year adjustment

During the year, the charity conducted a review of restricted funds which resulted in a restatement of restricted funds. Any restricted funds misallocated to unrestricted funds were exclusively used for restricted expenditure and this has now been rectified in the accounts.



The Men's Advisory Project

Notes
(continued)

17 Movement in funds

	Opening balance £	Incoming resources £	Outgoing resources £	2022 Closing balance £
Unrestricted funds				
General reserve	26,638	79,159	(68,941)	36,856
Restricted Funds	115,461	133,467	(134,047)	114,881
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	142,099	212,626	(202,988)	151,737
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

There have been restricted funds received during the accounting period.

17 Movement in funds (Restated)

	Opening balance (as previously reported) £	Prior year adjustment (see note 16) £	Opening balance (as restated) £	Incoming resources £	Outgoing resources £	2021 Closing balance £
Unrestricted funds						
General reserve	63,792	(56,600)	7,192	68,572	(49,126)	26,638
Restricted Funds	46,767	56,600	103,367	147,212	(135,118)	115,461
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	110,559	-	110,559	215,784	(184,244)	142,099
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>