

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

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

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 £	£
<b>Fixed assets</b>					
Tangible fixed assets	9		6,818		11,899
Intangible fixed assets	10		3,926		4,172
<b>Current assets</b>					
Debtors	12	61,115		75,512	
Cash at bank and in hand		90,665		54,111	
			<u>151,780</u>		<u>129,623</u>
<b>Creditors - amounts falling due within one year</b>	13	(10,787)		(3,595)	
<b>Net current assets</b>			<u>140,993</u>		<u>126,028</u>
<b>Net assets</b>			<u>151,737</u>		<u>142,099</u>
<b>Funds</b>					
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*

**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 5<sup>th</sup> 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
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##### **(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	2021
	£	£	cost £	£
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/>



## The Men's Advisory Project

### Notes

(continued)

#### 9 Tangible fixed assets

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

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 £
<b>Cost</b>		
At 1 April 2021	4,920	4,920
Additions	-	-
Disposals		
	<hr/>	<hr/>
<b>At 31 March 2022</b>	<b>4,920</b>	<b>4,920</b>
	<hr/>	<hr/>
<b>Amortisation</b>		
At 1 April 2021	748	748
Charge for year	246	246
Eliminated on disposal		
	<hr/>	<hr/>
<b>At 31 March 2022</b>	<b>994</b>	<b>994</b>
	<hr/>	<hr/>
<b>Net book value</b>		
<b>At 31 March 2022</b>	<b>3,926</b>	<b>3,926</b>
	<hr/>	<hr/>
At 31 March 2021	4,172	4,172
	<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
	<hr/>	<hr/>
	61,115	75,512
	<hr/>	<hr/>

#### 13 Creditors - amounts falling due within one year

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

#### 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 £
<b>Unrestricted funds</b>				
General reserve	26,638	79,159	(68,941)	36,856
<b>Restricted Funds</b>	115,461	133,467	(134,047)	114,881
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	142,099	212,626	(202,988)	151,737
	<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 £
<b>Unrestricted funds</b>						
General reserve	63,792	(56,600)	7,192	68,572	(49,126)	26,638
<b>Restricted Funds</b>	46,767	56,600	103,367	147,212	(135,118)	115,461
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	110,559	-	110,559	215,784	(184,244)	142,099
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>