

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

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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.

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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

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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 successfully 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.

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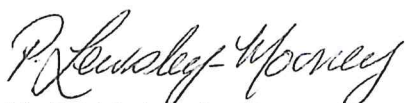
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

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

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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.

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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
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The Men's Advisory Project

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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

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
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

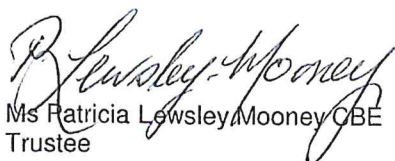
Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	14	5,840	3,926
Tangible fixed assets	15	2,924	6,818
		<u>8,764</u>	<u>10,744</u>
Current assets			
Debtors	16	29,909	61,115
Cash at bank and in hand		226,367	90,665
		<u>256,276</u>	<u>151,780</u>
Creditors: amounts falling due within one year	17	7,887	10,787
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		179,064	36,857
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:

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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>
	<u>3,866</u>	<u>3,108</u>	<u>6,973</u>

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	7,120
Amortisation	
At 1 April 2022	994
Charge for the year	286
At 31 March 2023	1,280
Carrying amount	
At 31 March 2023	5,840
At 31 March 2022	3,926

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	3,903	6,110	10,013
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	3,064	4,025	7,089
Carrying amount			
At 31 March 2023	839	2,085	2,924
At 31 March 2022	3,597	3,221	6,818

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

	At 1 April 2021 £	Income £	Expenditure £	At 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>