

MANCHESTER ACTION ON STREET HEALTH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

Registered Charity No. 1051754
Company Registration Number: 3131154



MANCHESTER ACTION ON STREET HEALTH

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MANCHESTER ACTION ON STREET HEALTH

Report of the Trustees for the year ending 31 March 2020

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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 2015).

Objectives and Activities

Street Outreach

The MASH Van/ Mobile operates as a mobile drop in 4 nights a week from 8:00pm until midnight. The van reaches women across the city and often the van is the only point of contact for some women who sex work on the streets. The small team of paid staff which includes a Romanian interpreter and volunteers give women information and harm reduction advice. Women have access to support on a wide range of issues including safety, sexual health, drugs & alcohol, homelessness, domestic violence, mental health sexual violence and exploitation and trafficking. They can access condoms, personal attack alarms, 'dodgy punter' reports, needle exchange, toiletries and refreshments. Women who use the van can be referred into emergency accommodation and into the MASH drop in centre for assessment and case work support. The MASH Sexual Health Nurse Practitioner offers sexual health screenings on the MASH mobile. The uptake for this is really good and is particularly successful in engaging migrant sex workers who are less likely to access mainstream services.

The MASH Drop in

Staffed by paid workers supported by a team of dedicated volunteers the drop in at the MASH Centre offers access to a wide range of services. Women can drop in for a chat, something to eat or drink access to computers and a social space with other women. They can access health interventions including condoms and needle exchange. Counselling and complementary therapies are available weekly by appointment. A range of activities are also provided. In 2019/20 these included art and craft activities, sewing, photography and pamper days. The centre is open for day time sessions 5 days a week. The drop in provides an excellent opportunity to engage with women and encourage them to access the support they may need from the MASH Caseworkers.

Casework support

The caseworkers work with individual women who need one to one support, often with a range of issues. Women will undertake a comprehensive assessment with the case worker where individual needs will be identified. A support plan will be agreed and women will work through the support plan with the case worker. Support plans are reviewed regularly.

Sexual Health

MASH staff and volunteers are trained to provide sexual health advice to women, including advice on safer sex. The MASH Nurse delivers sexual health screening from the MASH drop in and we have clinics where women can attend without an appointment. The delivery of sexual health screening is expanded into the saunas and on the street.

This model of delivering sexual health gives the women a variety of options in relation to where they can obtain screening. The nurse can treat infection so women are able to get a full service all in one place. The nurse delivers hep B vaccinations, condoms, referrals into termination of pregnancy, pregnancy testing, BBV advice/referral and general health promotion advice. Following the

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retirement of our previous nurse we were delighted to welcome a new sexual health nurse practitioner onto the team in Oct 2019.

Homelessness

The MASH Homelessness worker works closely with the council and other partners to ensure that the needs of homeless women are met. In 2019/20 MASH continued a leading role in the Manchester Homelessness Partnership Women's Homelessness Action Group.

City Centre outreach

The MASH team conduct regular on foot outreach in the City Centre 3 times per week. This model of engagement works really well and we are targeting women who are begging and or rough sleeping who are involved in survival/opportunistic sex work. We are learning a lot from this work in relation to the complexity of the needs of the women and importance of a gender specific approach. The main focus of this work has been to support women off the street into safe accommodation and we have supported several women with a variety of complex issues.

In 2019/20 MASH became a key partner in a newly formed multiagency approach to working with people begging and sleeping rough in Manchester's city centre. The Street Engagement Hub is a local authority led initiative which brings together key partners including police, housing and homelessness services, drug and alcohol services and physical and mental health support in order to provide a one stop shop holistic person centred approach to supporting people off the streets through an engagement rather than enforcement model. MASH were invited to join the partnership specifically to support women due to our specialism and expertise of gender and trauma informed approaches. This pilot has been successful in supporting service users to make changes to their lives and improve their outcomes.

Trafficking and Modern Slavery

We continue to see indicators of modern slavery among street sex workers and offer women the help and support they need. We work closely with the Greater Manchester Modern Slavery Unit and are active members of the Greater Manchester Modern Slavery NGO forum. All MASH staff and volunteers have received training to be able to recognise the indicators of trafficking and how to support victims that are identified. MASH supports migrant women on the streets and in the massage parlours and we have observed that trafficking is a hidden crime and often victims do not self-identify as a victim. We give out lots of information to migrant workers that advises them of their rights and the support services available if they feel unsafe. MASH has supported victims in 2019/20 into safe accommodation and through the process of repatriation.

User involvement and Co Production

MASH has a long standing commitment to working with women who have lived experience of sex work to plan and deliver our services. We appointed a dedicated Women's Influence Worker in March 2019. Her role forms part of a partnership project with Inspiring Change Manchester and the work programme focuses on ensuring the voices of women experiencing multiple disadvantage in Manchester are heard and can influence commissioning and policy decisions. In 2019 service users were meaningfully involved in a stakeholder consultation lead by the CEO to develop MASH's new strategy. In 2020 with support from the trustee leading on service user involvement, MASH set up our Service User Advisory Panel which meets fortnightly with the CEO and Women's Influence Worker to develop MASH's forward plan and offer expertise around service delivery, external partnerships and new initiatives.

A Review of our Achievements and Performance

In 2019/20 we supported 498 individual women. The majority of these were sex workers but we also supported a small number of women who were begging in Manchester City Centre.

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The women we worked with came from all 10 Greater Manchester Boroughs with some travelling to work in the city from further afield. We supported women of over 20 different nationalities. After women from the UK the largest number continued to come from Romania. In 2019/20 MASH delivered:

- 179 Vehicle outreach sessions
- 76 Sauna visits
- 247 Drop-in sessions
- 93 On foot outreach city centre sessions

The average number of women accessing the drop-in at the MASH Centre was 8. The average number of women seen on an outreach session on the MASH Van was 18.

Financial Review

The majority of our funding continues to come from our Local Authority contract and from a range of grant giving bodies. We have continued to work to diversify our income. Our part time fundraiser has developed relationships with a small number of community groups and the public to work towards reducing our reliance on a small number of larger funders.

Investment powers and policy

The trustees having regard to the liquidity requirements of operating the charity have kept available funds in an interest bearing deposit account.

Reserves Policy and going concern

The charity aims to maintain free reserves in unrestricted funds at a level which equates to six months of unrestricted charitable expenditure. The balance held in unrestricted reserves at 31st March 2020 was £259,471 of which £248,943 are free reserves, after allowing for funds tied up in tangible fixed assets. The trustees have increased this level so the organisation would be able to continue the activities of the charity in the event of a significant reduction of funding, which is a particular risk due to the COVID-19 pandemic. An increased aim of reserves levels takes into consideration the increased risk of funding withdrawal/shortages which the charity currently faces as a result of the extraordinary and uncertain operating environment during the Covid-19 pandemic. The charity aim will be to maintain free reserves in unrestricted funds at a level which equates to at least six months of **total** charitable expenditure. With MASH offering a critical frontline service to vulnerable women (particularly during the pandemic), it was agreed that the continuity of the charitable activities is paramount and thus reserves held should ensure MASH could adequately sustain services for at least six-months should the charity incur rising costs or see its main sources of grant income cease.

Risk Management

The charity has a risk register where the major risks, identified by the Trustees, are registered and systems put in place to manage them. The Trustees have in place policies to cover a variety of risks, including those relating to Health and Safety and Safeguarding. Formal risk assessments are in place for all our venues and activities and these are regularly reviewed. Any issues of concern are reported to the Trustees through a system of incident reporting. The Trustees review organisational risks through the annual business planning process and at Board Meetings.

Plans for Future Periods

- To continue to respond to the changing needs of our service users and to changes in the external environment
- To strengthen existing and develop new partnerships in order to improve the life outcomes of the women we support
- To explore new models for the provision of sexual health services

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- To pilot a digital netreach programme to understand the needs of women who sex work online
- To increase our reach and how we can support women working in the 10 boroughs of Greater Manchester.
- To continue to develop our service user co-production partnerships
- To commit to improve the diversity and accessibility of our organisation and to further embed Equality, Diversity and Inclusion into our culture.
- To maximize on the opportunities and partnerships and ways of working that have developed as a result of the global Coronavirus pandemic.

The Trustees are monitoring the on-going impact of COVID-19. Quarterly budgets, reserves amounts and expenditure savings will continue to be monitored closely by Trustees whilst fundraising will be concentrated on projects that help enable the Charity to work through this difficult period.

Fundraising will continue to cover COVID-19 costs and to seek further unrestricted donations income to deal with present emergency situation.

Due to Covid-19, at the end of this financial year the organisation has had to quickly adapt, with some staff working from home and others furloughed through the Job Retention Scheme. The charity's Board of Trustees and senior leadership team plan to work hard to respond to the pandemic in a way that ensures safety is paramount for all stakeholders, that we can continue to deliver services to the women who need us as safely as possible, that we continue to develop our key partnerships and be part of rapid crisis responses for the people we support in the wider arena supporting people experiencing multiple disadvantage, that we manage risk effectively and work alongside funders and stakeholders locally and nationally.

Structure Governance and Management

Manchester Action on Street Health is a company limited by guarantee governed by its Memorandum and Articles of Association incorporated 27th November 1995 as amended by special resolution registered at Companies House on 3rd March 2016. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 4th January 1996.

Appointment of Trustees

All the directors of the company are also trustees of the charity. At every A.G.M. one third of all the trustee directors shall retire from office but shall be eligible for re-appointment, MANCHESTER ACTION ON STREET HEALTH The charity may by ordinary resolution appoint a person who is willing to act to be a director.

Trustee Induction and Training

MASH has developed a comprehensive Trustee Resource Pack to support the trustees in their work. Induction includes meeting the existing Trustees, an explanation of the context in which the Charity operates and visits to operation sites where necessary. The obligations of management committee members are explained and key documents, including the Memorandum and Articles and the latest set of accounts are provided.

Organisation

The board of trustees administers the charity. The board normally meets every three months. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity.

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Related Parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and Administrative Information

Charity Name: Manchester Action on Street Health (also known as MASH)

Charity Number: 1051754

Company Registration Number: 03131154

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management Personnel: Directors and Trustees

Sue Murphy	Chair of Trustees	(deceased April 2020)
Mark Butler	Deputy Chair	(resigned November 2019)
Alison Lloyd	Vice Chair	
Katherine Eaton		
Tabatha O' Brien-Butcher	Interim Chair	(appointed April 2020)
Sarah Miguel		
Jennifer Tudor		
Cate Allison	Company Secretary	(resigned May 2019)
Helen Clayton	Treasurer	
Colette Cronshaw		
Annabel Emery	Company Secretary	(appointed April 2019)

Chief Executive

Annabel Emery

Registered Office

94-96 Fairfield St
Manchester
M1 2WR

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
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M11 3TQ

Bankers

National Westminster Bank
Manchester University Precinct De Havilland Way
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BL6 4YU

MANCHESTER ACTION ON STREET HEALTH

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Leeds Building Society
105 Albion Street
Leeds
LS1 SAS


Trustees Responsibilities

The charity trustees (who are also the directors of Manchester Action on Street Health for the purposes of company law) are responsible for preparing a trustees' annual report and 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees.



Tabatha O'Brien-Butcher Interim Chair

Date: 7th November 2020

Independent examiner's report to the trustees of MANCHESTER ACTION ON STREET HEALTH

I report on the accounts of the company for the year ended 31st March 2020, which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M.King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 7th November 2020

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2020

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2020	Total Funds Year Ended 31 March 2019
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	192,910	-	192,910	198,978
Charitable Activities	(4)	-	260,006	260,006	256,608
Other Trading Activities	(5)	1,521	-	1,521	2,290
Investment Income		12	-	12	12
Total		194,443	260,006	454,449	457,888
Expenditure on:					
Raising Funds	(6)	-	2,803	2,803	18,584
Charitable Activities	(6)	188,735	262,203	450,938	447,066
Other	(6)	-	-	-	-
Total		188,735	265,006	453,741	465,650
Net income/(expenditure)		5,708	(5,000)	708	(7,762)
Transfers between funds	(15)	-	-	-	-
Net movement in funds		5,708	(5,000)	708	(7,762)
Reconciliation of funds					
Total funds brought forward	(15)	253,763	5,000	258,763	266,525
Total funds carried forward	(15)	259,471	-	259,471	258,763

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 11 to 18 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2020**Company Registration Number: 03131154**

	Notes	2020 £	2019 £
Fixed assets:			
Tangible assets	(11)	10,528	21,791
Total fixed assets		10,528	21,791
Current assets:			
Debtors	(12)	38,579	67,583
Cash at Bank & in Hand		319,435	219,940
Total current assets		358,014	287,523
Liabilities:			
Creditors: Amounts falling due within one year	(13)	109,071	50,551
Net current assets or liabilities		248,943	236,972
Total assets less current liabilities		259,471	258,763
Total net assets or liabilities		259,471	258,763
The funds of the charity:			
Restricted income funds	(15)	-	5,000
Unrestricted income funds	(15)	259,471	253,763
Total charity funds		259,471	258,763

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 7th November 2020

Tabatha O'Brien-Butcher

Interim Chair



The notes on pages 11 to 18 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2020

	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
Net cash used in operating activities	99,483	16,077
Cash flows from investment activities:		
Interest	12	12
Purchase of fixed assets	-	(1,238)
Net cash provided by investing activities	<u>12</u>	<u>(1,226)</u>
 Increase/(decrease) in cash and cash equivalents during the year	 99,495	 14,851
 Cash and cash equivalents brought forward	 219,940	 205,089
Cash and cash equivalents carried forward	<u>319,435</u>	<u>219,940</u>

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 16 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of fundraising activities, website costs and marketing.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	33.33% on cost
Leasehold Refurbishment	20% on cost (over the period of the lease)
Motor Vehicle	25% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Expenses paid to the trustees in the year totalled £nil (2019: £nil).

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2020	March 2020	31 March	31 March
	£	£	£	£
Donations and Fundraising	24,006	-	24,006	26,542
Big Change Income	1,884	-	1,884	-
Miscellaneous Income	2,084	-	2,084	-
General grants:				
Bury PCT	2,500	-	2,500	10,000
Manchester City Council	156,250	-	156,250	156,250
Salford and Trafford Council's	6,186	-	6,186	6,186
	<u>192,910</u>	<u>-</u>	<u>192,910</u>	<u>198,978</u>
Previous reporting period	<u>198,978</u>	<u>-</u>	<u>198,978</u>	

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2020	March 2020	31 March	31 March
	£	£	2020	2019
			£	£
Restricted grants:				
Big Lottery Fund (2)	-	-	-	72,596
Comic Relief	-	39,330	39,330	12,472
GMCA	-	49,012	49,012	49,013
GMCA Voices of Survivors	-	-	-	10,000
Our Manchester	-	30,545	30,545	30,545
Our Manchester 2	-	19,000	19,000	-
Our Manchester Investment Fund	-	-	-	1,000
Postcode Lottery	-	-	-	5,000
Riverside	-	10,618	10,618	13,414
Tampon Tax Community Fund	-	6,667	6,667	1,333
Tampon Tax Community Fund 2	-	2,500	2,500	-
We Love Manchester	-	2,136	2,136	-
Manchester Community Safety Team	-	5,000	5,000	-
Public Health England	-	6,766	6,766	-
Shelter	-	20,000	20,000	-
Trafford Housing Trust	-	6,117	6,117	-
Manchester City Council Homeless Prevention	-	26,868	26,868	26,868
Restricted charitable foundations:				
Lloyds Transform	-	10,994	10,994	18,226
Lloyds Bank Foundation	-	24,453	24,453	16,141
	-	260,006	260,006	256,608
Previous reporting period	-	256,608	256,608	

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2020	March 2020	31 March	31 March
	£	£	2020	2019
			£	£
Placement Fees	1,521	-	1,521	2,290
	1,521	-	1,521	2,290
Previous reporting period	2,290	-	2,290	

6. Expenditure

	Services to female sex workers in Manchester £	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
Expenditure on raising funds:			
Fundraising activities	738	738	2,223
Research and Capacity Building	-	-	11,775
Evaluation	-	-	2,037
Advertising and marketing	2,065	2,065	2,549
	<u>2,803</u>	<u>2,803</u>	<u>18,584</u>
Expenditure on charitable activities:			
Employment Costs	308,317	308,317	290,480
Training	2,309	2,309	3,225
Recruitment Costs	400	400	4,253
Outreach Vehicle Expenses	4,374	4,374	2,046
VOS Management Costs	3,000	3,000	6,000
Sessional Salaries	10,629	10,629	19,278
Staff Security	2,520	2,520	-
Volunteer Expenses	2,607	2,607	4,764
Activity Resources	11,203	11,203	14,968
Interpreters	11,907	11,907	15,598
Travel Expenses	3,702	3,702	3,426
Medical Supplies	4,070	4,070	3,732
Destitution Costs	2,175	2,175	-
Heat, Light & Water	3,941	3,941	5,308
Repairs	1,127	1,127	630
Minor Equipment	1,289	1,289	2,192
Monitoring System	1,372	1,372	686
Subscriptions	5,683	5,683	4,300
IT Maintenance	9,349	9,349	5,036
Cleaning	10,365	10,365	9,182
Telephone	5,653	5,653	6,748
Rent & Rates	20,938	20,938	19,362
Insurance	5,726	5,726	6,496
Governance and Support Costs	4,432	4,432	3,974
Bank Charges	492	492	561
Post, Printing & Stationery	2,095	2,095	1,709
Depreciation	11,263	11,263	13,112
	<u>450,938</u>	<u>450,938</u>	<u>447,066</u>
Other expenditure:			
Sundries	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>453,741</u>	<u>453,741</u>	<u>465,650</u>
Restricted funds		265,006	288,067
Unrestricted funds		188,735	177,583
		<u>453,741</u>	<u>465,650</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	1,170	1,170	type of expense
Payroll Bureau Charges	1,207	-	1,207	type of expense
Other Accountancy Fees	110	-	110	type of expense
Professional Fees	1,945	-	1,945	type of expense
	<u>3,262</u>	<u>1,170</u>	<u>4,432</u>	

9. Analysis of staff costs

	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
Wages and Salaries	275,208	259,803
Redundancy	-	-
Social Security Costs	22,177	20,649
Pension Costs	10,932	10,028
	<u>308,317</u>	<u>290,480</u>
Charitable Activities	308,317	290,480
Support Costs	-	-
	<u>308,317</u>	<u>290,480</u>

The average number of employees during the year was 11 (previous year: 11).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer. The total employment benefits, including employer pension contributions of the key management personnel were £48,525 (previous year: £44,495), No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
Independent Examination Fees	1,170	990
Other Accountancy Services	110	-
	<u>1,280</u>	<u>990</u>

11. Tangible Fixed Assets

	Computers	Fixtures and Fittings	Leasehold Refurbishments	Motor Vehicle	Total
Cost	£	£	£	£	£
At 1 April 2019	47,476	19,920	64,931	45,488	177,815
Additions	-	-	-	-	-
At 31 March 2020	47,476	19,920	64,931	45,488	177,815
Depreciation					
At 1 April 2019	46,393	19,736	64,931	24,964	156,024
Charge for Year	904	184	-	10,175	11,263
At 31 March 2020	47,297	19,920	64,931	35,139	167,287
NET BOOK VALUE					
At 31 March 2020	179	-	-	10,349	10,528
At 31 March 2019	1,083	184	-	20,524	21,791

12. Analysis of debtors

	2020	2019
	£	£
Debtors	9,000	28,114
Prepayments	11,060	15,258
Other debtors	18,519	24,211
	<u>38,579</u>	<u>67,583</u>

Debtors and prepayments related to restricted funds £26,519 (2019: £47,625) and unrestricted funds £12,060 (2019: £19,958)

13. Creditors: amounts falling due within one year

	2020	2019
	£	£
Creditors	9,322	11,727
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,565	2,228
Deferred income	98,184	36,596
	<u>109,071</u>	<u>50,551</u>

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2019	36,596
Amount released to income earned from charitable activities	(36,596)
Amount deferred in year	98,184
Balance at 31 March 2020	<u>98,184</u>

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	243,763	194,443	(188,735)	10,000	259,471
Designated Funds	10,000	-	-	(10,000)	-
	253,763	194,443	(188,735)	-	259,471

Previous reporting period

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
General Fund	235,066	201,280	(177,583)	(15,000)	243,763
Designated Funds	-	-	-	10,000	10,000
	235,066	201,280	(177,583)	(5,000)	253,763

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves"

For the Voices of Survivors Project

Analysis of movements in restricted funds

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
NHS Manchester CCG	5,000	-	(5,000)	-	-
Comic Relief	-	39,330	(39,330)	-	-
GMCA	-	49,012	(49,012)	-	-
Our Manchester	-	30,545	(30,545)	-	-
Our Manchester 2	-	19,000	(19,000)	-	-
Riverside	-	10,618	(10,618)	-	-
Tampon Tax Community Fund	-	6,667	(6,667)	-	-
Tampon Tax Community Fund 2	-	2,500	(2,500)	-	-
We Love Manchester	-	2,136	(2,136)	-	-
Manchester Community Safety Team	-	5,000	(5,000)	-	-
Public Health England	-	6,766	(6,766)	-	-
Shelter	-	20,000	(20,000)	-	-
Trafford Housing Trust	-	6,117	(6,117)	-	-
Manchester City Council Homeless Prevention	-	26,868	(26,868)	-	-
Lloyds Bank Foundation	-	24,453	(24,453)	-	-
Lloyds Transform	-	10,994	(10,994)	-	-
	5,000	260,006	(265,006)	-	-

Previous reporting period

	Balance at 1 April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2019
	£	£	£	£	£
Big Lottery Fund (2)	-	72,596	(72,596)	-	-
NHS Manchester CCG	-	-	-	5,000	5,000
Comic Relief	-	12,472	(12,472)	-	-
GMCA	-	49,013	(49,013)	-	-
GMCA Voices of Survivors	-	10,000	(10,000)	-	-
Our Manchester	-	30,545	(30,545)	-	-
Our Manchester Investment Fund	-	1,000	(1,000)	-	-
Postcode Lottery	-	5,000	(5,000)	-	-
Riverside	-	13,414	(13,414)	-	-
Tampon Tax Community Fund	-	1,333	(1,333)	-	-
Manchester City Council Homeless Prevention	-	26,868	(26,868)	-	-
Esmee Fairburn	20,000	-	(20,000)	-	-
Lloyds Bank Foundation	-	16,141	(16,141)	-	-
Lloyds Transform	11,459	18,226	(29,685)	-	-
	31,459	256,608	(288,067)	5,000	5,000

Name of restricted fund:	Description, nature and purpose of the fund
Big Lottery Fund (2)	for a project to enhance confidence, self-esteem and independence for sex workers
NHS Manchester CCG	for consultation with service users around experiences of accessing healthcare
Comic Relief	for the Mosaic project
GMCA	for work with service users
GMCA Voices of Survivors	for the Voices of Survivors project
Our Manchester	for work with service users
Our Manchester 2	for work on service user engagement
Our Manchester Investment Fund	to work with women affected by multiple disadvantages
Postcode Lottery	for work with service users
Riverside	for 'on foot' city centre outreach
Tampon Tax Community Fund	for work with service users
Tampon Tax Community Fund 2	for work with service users
We Love Manchester	for ICT costs
Manchester Community Safety Team	for research into service user safety
Public Health England	for Netreach support programme
Shelter	for work on service user engagement
Trafford Housing Trust	for work with service users
Manchester City Council Homeless Prevention	for salaries and activities
Esmee Fairburn	for salaries
Lloyds Bank Foundation	for salaries
Lloyds Transform	for salaries and equipment

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	10,528	-	-	10,528
Cash at bank and in hand	319,435	-	-	319,435
Other net current assets/(liabilities)	(70,492)	-	-	(70,492)
Total	259,471	-	-	259,471

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Tangible fixed assets	21,791	-	-	21,791
Cash at bank and in hand	215,969	10,000	(6,029)	219,940
Other net current assets/(liabilities)	6,003	-	11,029	17,032
Total	243,763	10,000	5,000	258,763

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2020	Year Ended 31 March 2019
	£	£
Net movement in funds	708	(7,762)
Add back depreciation	11,263	13,112
Deduct investment income	(12)	(12)
Decrease/(increase) in debtors	29,004	(10,415)
Increase/(decrease) in creditors	58,520	21,154
Net cash used in operating activities	99,483	16,077

Income and Expenditure Account

	Year Ended 31 March 2020 £	Year Ended 31 March 2019 £
Income		
Donations and Fundraising	24,006	26,542
Big Change Income	1,884	-
Miscellaneous Income	2,084	-
Investment Income	12	12
General grants:		
Bury PCT	2,500	10,000
Manchester City Council	156,250	156,250
Salford and Trafford Council's	6,186	6,186
Restricted grants:		
Big Lottery Fund (2)	-	72,596
Comic Relief	39,330	12,472
GMCA	49,012	49,013
GMCA Voices of Survivors	-	10,000
Our Manchester	30,545	30,545
Our Manchester 2	19,000	-
Our Manchester Investment Fund	-	1,000
Postcode Lottery	-	5,000
Riverside	10,618	13,414
Tampon Tax Community Fund	6,667	1,333
Tampon Tax Community Fund 2	2,500	-
We Love Manchester	2,136	-
Manchester Community Safety Team	5,000	-
Public Health England	6,766	-
Shelter	20,000	-
Trafford Housing Trust	6,117	-
Manchester City Council Homeless Prevention	26,868	26,868
Restricted charitable foundations:		
Lloyds Transform	10,994	18,226
Lloyds Bank Foundation	24,453	16,141
Placement Fees	1,521	2,290
Total Income	454,449	457,888
Expenditure		
Fundraising activities	738	2,223
Research and Capacity Building	-	11,775
Evaluation	-	2,037
Advertising and marketing	2,065	2,549
Employment Costs	308,317	290,480
Training	2,309	3,225
Recruitment Costs	400	4,253
Outreach Vehicle Expenses	4,374	2,046
VOS Management Costs	3,000	6,000
Sessional Salaries	10,629	19,278
Staff Security	2,520	-
Volunteer Expenses	2,607	4,764
Activity Resources	11,203	14,968
Interpreters	11,907	15,598
Travel Expenses	3,702	3,426
Medical Supplies	4,070	3,732
Destitution Costs	2,175	-
Heat, Light & Water	3,941	5,308
Repairs	1,127	630
Minor Equipment	1,289	2,192
Monitoring System	1,372	686
Subscriptions	5,683	4,300
IT Maintenance	9,349	5,036
Cleaning	10,365	9,182
Telephone	5,653	6,748
Rent & Rates	20,938	19,362
Insurance	5,726	6,496
Governance and Support Costs	4,432	3,974
Bank Charges	492	561
Post, Printing & Stationery	2,095	1,709
Depreciation	11,263	13,112
Sundries	-	-
Total Expenditure	453,741	465,650
Surplus/(deficit for year)	708	(7,762)