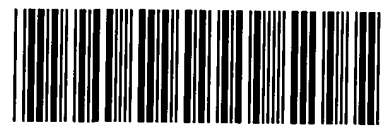


**Trustees Annual Report and  
Unaudited Financial Statements  
for the year ended 31 May 2016  
for  
Mens Accommodation and Support  
(A Company Limited by Guarantee)**

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## **MENS ACCOMMODATION AND SUPPORT**

### **INDEX TO TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2016**

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# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2016**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> May 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1st January 2015).

### **Reference and Administrative Details**

This is the Directors Annual Report of Mens Accommodation and Support Charity Registration Number 1142298. Registered company number 06903414

#### **Registered Address**

102 Belmont Road, Liverpool, Merseyside, L6 5BJ

#### **Secretary**

Peter Moores

#### **Trustees**

Anne Moores

Peter Moores

David Roberts

#### **Independent Examiner**

Alexander Myerson & Co Limited

Alexander House

61 Rodney Street

Liverpool

LI 9ER

#### **Charitable status**

Mens Accommodation and Support is a registered charity, Number 1142298

We are also a company Limited by Guarantee, number 06903414 and governed by its Memorandum and Articles of Association.

# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2016**

### **Structure, governance and management**

Peter Moores, Anne Moores and David Roberts are the trustees. Mens Accommodation and Support is an incorporated registered charity. Trustees are elected at the AGM. New Trustees have an induction covering the responsibilities of being a charitable Director, and an introduction to the aims, objectives and work of the charity.

The Directors set overall policy and direction for the charity. They meet every three months, making strategic decisions and reviewing progress. The Directors may appoint sub committees as appropriate, which make recommendations to the full Board. Day to day decisions and staff management are delegated to the charity's senior management.

The Trustees have assessed and reviewed the major risks to the organisation, and are satisfied that policies and procedures are in place and are implemented to manage the risks identified.

### **Objectives and Activities**

#### **Objectives**

Mens Accommodation and Support's charitable objectives are "To provide housing, support, training and social skills for the homeless and disadvantaged in Liverpool. To provide a safe environment for people with alcohol, mental health and financial problems allowing for the provision of counselling, advice and training. To promote, through sport and team games physical well being and better social responsibility".

#### **Activities to carry out our objectives**

As well as providing accommodation and support for our clients we have been assisting our clients with their benefit entitlement regarding sanctions, appeals and tribunal representation enabling our clients to maintain their tenancies. Many of our new clients have issues around drug and alcohol and we continue to provide courses on money management, budgeting and client wellbeing. We also enrol many clients in the fitness centre and homeless football league.

# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2016**

### **Achievements and performance to achieve our objectives**

The charity has carried out its activities in order to successfully meet its objectives in moving clients into their own accommodation and re-build their lives. We have set up a small office in our main building to provide a more private environment for our clients and support workers when working with outside agencies whom are involved with our clients. Due to the increase of clients we accommodate having issues around drugs and alcohol we have now started a drug and alcohol awareness course which is held in our main office and lead by trained members of staff alongside a drug outreach worker who we bring in. We are also working with Addiction Liverpool, accompanying our clients to any meetings and appointments.

### **Public Benefit**

The trustees confirm that they have referred to Charity Commission guidance on Public Benefit when reviewing aims and objectives and when reviewing plans for the future. The trustees have and will continue to ensure that charitable expenditure will be made to further a charitable purpose to the public benefit.

### **Financial review**

The accounts show that our income for the year was £873,472 and our expenditure was £830,410, showing an excess of £43,062. The charity are always trying to seek further funding from various sources to ensure the charity can continue to operate, which is a challenge in the tough economic climate we are presently in.

At present we have around 50 clients going to tribunal with Liverpool City Council regarding the clients exempt accommodation status and whether the clients were in need of Supported Accommodation. We have enlisted professional guidance to help with this from Support Solutions UK. During this tribunal period our clients have only been in receipt of Local Housing Allowance payment which has had an impact on the financial situation of the business.

# MENS ACCOMMODATION AND SUPPORT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2016

### Reserves policy

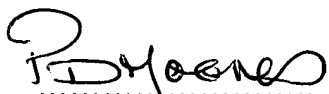
We will aim to achieve a level of reserves of at least three months normal running costs. The funding situation will be closely monitored, expenditure will be kept at a level within agreed budgets, and Trustees will monitor the overall financial health of Mens Accommodation and Support.

### Plans for future periods

We will be continuing to deliver a high level of support and activities in accordance with our objectives to enable our clients to maintain their tenancy. We have recently seen a high increase in clients coming to us with issues around drug and alcohol addiction and are planning to change one of our large properties into an abstinence project for our clients that are unable to access main stream services due to their chaotic lifestyles. This will be an 18 month project which will involve total abstinence for the duration of the project. We will be looking into staffing levels as well as gathering input from appropriate professional organisations to support our clients. We will also be monitoring the changes in Housing Benefit Legislation which will effect our clients and will take appropriate action when necessary as well as putting in place appropriate steps to deal with these changes to enable our clients to maintain their tenancies.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....16/2/17.....and signed on its behalf by:



Peter Moores – Trustee

## **Independent Examiner's Report to the trustees of Mens Accommodation and Support**

I report on the accounts for the year ended 31<sup>st</sup> May 2016 set out on pages six to fourteen.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's 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 required.

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(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

### **Basis of the 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 statements 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 and 387 of the Companies Act 2006; and
  - : to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1<sup>st</sup> January 2015)

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.

Paul Burns BSc FCA  
Alexander Myerson & Co Limited  
Alexander House  
61 Rodney Street  
Liverpool  
L1 9ER



Date.....16/2/17.....

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Statement of Financial Activities**  
**For the year ended 31 May 2016**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Voluntary Income					
Donations	3	58,200	-	58,200	97,245
Gift Aid	3	14,500	-	14,500	22,750
Investment Income	3	2	-	2	6
<b>Incoming Resources from Charitable Activities</b>					
Charitable Activities	3	-	800,770	800,770	980,928
<b>TOTAL INCOMING RESOURCES</b>		<b>72,702</b>	<b>800,770</b>	<b>873,472</b>	<b>1,100,929</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Costs of Generating Voluntary Income	4	-	-	-	-
<b>Charitable Activities</b>					
Charitable Activities	4	72,702	749,417	822,119	1,120,914
<b>Governance Costs</b>	5	-	8,291	8,291	8,416
		<b>72,702</b>	<b>757,708</b>	<b>830,410</b>	<b>1,129,330</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>-</b>	<b>43,062</b>	<b>43,062</b>	<b>(28,401)</b>
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>-</b>	<b>43,062</b>	<b>43,062</b>	<b>(28,401)</b>
<b>TOTAL FUNDS FUNDS B/F</b>	10&11	<b>-</b>	<b>655</b>	<b>655</b>	<b>29,056</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>-</b>	<b>43,717</b>	<b>43,717</b>	<b>655</b>

There were no acquisitions or discontinued activities during the year.

The charity has no recognised gains or losses other than as stated in the statement of financial activities.



**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Balance Sheet**  
**For the year ended 31 May 2016**

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Motor Vehicles, Computer Equipment & Fixtures and fittings	7	1,890	2,899
<b>CURRENT ASSETS</b>			
Debtors	8	19,699	141,537
Cash at bank and in Hand		43,875	2,935
		<hr/> 63,574	<hr/> 144,472
<b>CURRENT LIABILITIES</b>			
Creditors and Accruals	9	21,747	146,716
<b>NET CURRENT ASSETS</b>		<hr/> 41,827	<hr/> (2,244)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 43,717	<hr/> 655
<b>NET ASSETS</b>		<hr/> 43,717	<hr/> 655
Represented by:			
<b>RESTRICTED FUNDS</b>	10	43,717	655
<b>UNRESTRICTED FUNDS</b>	11	-	-
<b>ACCUMULATED FUNDS</b>		<hr/> 43,717	<hr/> 655

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31<sup>st</sup> May 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31<sup>st</sup> May 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

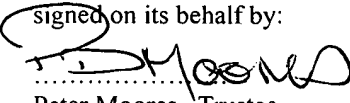
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Balance Sheet - continued**  
**For the year ended 31 May 2016**

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 16/2/17 and were signed on its behalf by:

  
Peter Moores -Trustee

**Company Number: 06903414**

## **MENS ACCOMMODATION AND SUPPORT**

### **Notes to the Financial Statements For the year ended 31 May 2016**

#### **1. ACCOUNTING POLICIES**

##### **(a) Basis of Preparing the Financial Statements**

The financial statements have been prepared on a going concern basis as the company continues to receive the support from its related parties as stated in the notes to the accounts.

##### **(b) Basis of Accounting**

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **(c) Incoming Resources**

Income is recognised in full on the Statement of Financial Activities in the year in which the charity has entitlement to the income. Incoming-resources are deferred when they have been received in advance of the service period.

##### **(d) Expenditure**

Expenditure is accounted for on an accruals basis.

##### **(e) Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings – 15% on cost

Motor Vehicles – 25% on reducing balance

Computer Equipment – 25% on cost

Assets under £500 are not capitalised

##### **(f) Costs of activities in furtherance of the charity's objectives**

Costs of activities in furtherance of the charity's objectives include the direct costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category, they have been split on either an estimated time or floor space basis, as appropriate.

##### **(g) Unrestricted Funds**

The unrestricted fund represents funds which are not designated for a particular purpose.

##### **(h) Restricted Funds**

The structure of restricted funds is explained in the Notes to the Financial Statements. These consist of funds allocated for specific purposes.

##### **(i) Gifts and Donated Services**

Cash gifts and donations are recognised in the accounts in the periods in which they are received.

##### **(j) Governance costs**

Governance costs relate to those costs which are incurred purely in furtherance of improving or contributing to the governance of the charity.

## MENS ACCOMMODATION AND SUPPORT

### Notes to the Financial Statements

For the year ended 31 May 2016

#### 2. NET INCOMING RESOURCES

The incoming resources are stated after charging:	2016	2015
	£	£
Trustees Remuneration	Nil	Nil
Auditors Remuneration	-	1,500
Depreciation	1,009	1,011

#### 3. INCOME

Charitable Activities	Unrestricted	Restricted	2016	2015
	£	£	£	£
Liverpool City Council	-	767,127	767,127	942,240
Clients service charge(3 <sup>rd</sup>	-	33,643	33,643	38,688
Party payments)	-	-	-	-
	-	800,770	800,770	980,928
	-	-	-	-
<b>Income Reconciliation</b>	Unrestricted	Restricted	2016	2015
	£	£	£	£
Charitable Activities (as above)	-	800,770	800,770	980,928
Donations	58,200	-	58,200	97,245
Gift Aid	14,500	-	14,500	22,750
Bank Interest	2	-	2	6
	72,702	800,770	873,472	1,100,929

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2016**

**4. TOTAL RESOURCES EXPENDED**

	Unrestricted £	Restricted £	2016 £	2015 £
<b>Charitable Activities</b>				
Wages	67,316	289,002	356,318	361,669
Social Security (ERNI)	5,386	23,914	29,300	31,139
Rent	-	264,141	264,141	559,479
Rates and Water	-	40,199	40,199	38,139
Insurance	-	6,315	6,315	6,423
Light and Heat	-	62,864	62,864	61,216
Repairs	-	21,088	21,088	23,192
Bedding, Towels etc.	-	1,666	1,666	4,437
Food & Household	-	10,970	10,970	11,569
TV and Licences	-	5,094	5,094	5,726
Telephone	-	4,797	4,797	4,782
Post and stationery	-	238	238	295
Motor Expenses	-	4,540	4,540	5,180
Sundry Expenses	-	1,987	1,987	3,508
Subscriptions	-	1,075	1,075	860
Professional Fees	-	10,518	10,518	2,166
Computer costs	-	-	-	123
Depreciation	-	1,009	1,009	1,011
	<hr/>	<hr/>	<hr/>	<hr/>
	72,702	749,417	822,119	1,120,914
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Governance Costs (Note 5)</b>	-	8,291	8,291	8,416
	<hr/>	<hr/>	<hr/>	<hr/>
	72,702	757,708	830,410	1,129,330
	<hr/>	<hr/>	<hr/>	<hr/>

**5. GOVERNANCE COSTS**

Governance costs are made up as follows:

	Unrestricted £	Restricted £	2016 £	2015 £
Accountancy/Audit	-	6,862	6,862	7,268
Bank Charges	-	1,429	1,429	1,148
	<hr/>	<hr/>	<hr/>	<hr/>
	-	8,291	8,291	8,416
	<hr/>	<hr/>	<hr/>	<hr/>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2016**

<b>6. STAFF COSTS</b>	2016	2015
	£	£
Wages & Salaries	356,318	361,669
Social Security Costs	29,300	31,139
	<hr/>	<hr/>
	385,618	392,808
	<hr/>	<hr/>

The number of employees earning over £60,000 per annum was nil

	2016	2015
The average number of employees during the period was:	No.	No.
	<u>15</u>	<u>15</u>

**7. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
<b>COST</b>				
At 1 June 2015	550	5,500	1,390	7,440
Additions	-	-	-	-
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2016	550	5,500	1,390	7,440
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1 June 2015	410	3,179	952	4,541
Charge for the period	82	580	347	1,009
Eliminated on disposal	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2016	492	3,759	1,299	5,550
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31 May 2016	58	1,741	91	1,890
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2015	140	2,321	438	2,899
	<hr/>	<hr/>	<hr/>	<hr/>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2016**

**8. DEBTORS**

	2016	2015
	£	£
Funding Debtors	4,763	122,793
Taxation Debtor	11,250	16,750
Prepayments	3,278	1,994
Other debtors	408	-
	<u>19,699</u>	<u>141,537</u>

**9. CREDITORS AND ACCRUALS**

	2016	2015
	£	£
Other Creditors	14,177	138,748
Social Security and other taxes	7,570	7,968
	<u>21,747</u>	<u>146,716</u>

**10. RESTRICTED FUNDS**

The movement on the restricted funds of the charity were as follows:

	Balance 1 June 15 £	Incoming Resources £	Outgoing Resources £	Balance 31 May 16 £
Liverpool City Council	655	873,472	(830,410)	43,717
	<u>655</u>	<u>873,472</u>	<u>(830,410)</u>	<u>43,717</u>

**Liverpool City Council**

Funding is provided by Liverpool City Council to accommodate and support homeless people.

**11. UNRESTRICTED FUNDS**

	Balance 1 June 15 £	Incoming Resources £	Outgoing Resources £	Balance 31 May 16 £
General Fund	-	72,702	(72,702)	-
	<u>-</u>	<u>72,702</u>	<u>(72,702)</u>	<u>-</u>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2016**

**12. ANALYSIS OF NET ASSETS/LIABILITIES BETWEEN FUNDS**

	Restricted £	Unrestricted £	Total £
Fixed Assets	1,890	-	1,890
Current Assets	63,574	-	63,574
Current Liabilities	(21,747)	-	(21,747)
	<hr/>	<hr/>	<hr/>
Net Assets/(Liability)	43,717	-	43,717
	<hr/>	<hr/>	<hr/>

**13. TRUSTEES REMUNERATION**

The trustees received no remuneration or reimbursed expenses during the year.

**14. RELATED PARTY TRANSACTIONS**

Employees who hold senior positions within the charity are: Mrs E Mutch, Mr A Mutch and Mrs J Mutch. All three people are partners in the M.A.S. Partnership, along with Mr J Mutch. Mr J Mutch is also a director in Parklands Estates Limited.

During the year, the company paid rents totalling £107,621 (2015: £323,356) to Parklands Estates Limited, the amount owing at the 31/05/16 was £0 (2015: £72,936). During the year the company paid rents totalling £156,520 (2015: £236,123) to M.A.S. Partnership, the amount owing at the 31/05/16 was £0 (2015: £39,006).

During the year Mr J Mutch, Mrs E Mutch, Mr A Mutch and Mrs J Mutch each donated £18,125 (gross) to the company.

During the year Parkland Estates Limited donated £0 (2015: £6,245) to the company.

**15. CONTINGENT ASSETS AND LIABILITIES**

As can be seen in note 4, rent has not been charged by the owners of the properties whilst an on going dispute surrounding a reduction in income from charitable activities is on going. Pending the outcome any income received will in the first instance be allocated to the property owners for the period were rent was not charged to allow the charity to continue as a going concern.

The amount can not be reliably estimated, however we believe if successful the income would be significant to contribute to the reduction in rent for the financial year.

**16. OTHER INFORMATION**

The company has no share capital and is limited by guarantee. Every member of the company undertakes to contribute a sum not exceeding £1 to the assets of the company if it is wound up during his, her or its membership or within one year afterwards.

**17. SUPPORT COSTS**

Support costs consist of Insurance, Subscriptions, Professional Fees, Legal Fees, Governance Costs and Depreciation which totalled £27,208 (2015: £18,876)