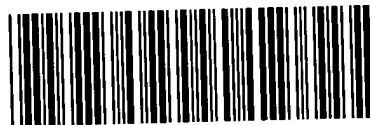


**Trustees Annual Report  
and Unaudited Financial Statements  
for the year ended 31 May 2022  
for**

**Mens Accommodation and Support  
(A Company Limited by Guarantee)**

WEDNESDAY



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# **MENS ACCOMMODATION AND SUPPORT**

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# **MENS ACCOMMODATION AND SUPPORT**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2022**

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 2022. The Trustees have adopted the provision of 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).

### **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

Ian Reeves

#### **Bankers**

Lloyds TSB

Liverpool Law Courts

2 – 12 Lord Street

Liverpool

L2 1TS

#### **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 2022**

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

Peter Moores, Anne Moores and Ian Reeves (appointed 19/11/20) 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 and performance to achieve our objectives**

MAS have continued to support clients and staff through the last year. There has been a massive increase in demand for supported accommodation over the past year. MAS are working with asylum link and refuge services through the local authorities to provide housing and support. MAS have employed an additional member of staff to provide translation and cultural support. Staff are continuing ongoing training to meet the needs and responsibility to our clients.

#### **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.

# MENS ACCOMMODATION AND SUPPORT

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MAY 2022

### Financial review

The accounts show that our income for the year was £528,515 and our expenditure was £713,374, showing a deficit of £184,859. 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.

### 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

Due to the high demand for supported accommodation, MAS have been looking to provide further accommodation for clients and also looking for larger offices where we can provide additional space for expansion to accommodate our clients cultural needs. We also aim to provide in house training and courses required by our clients to integrate into the local community.

Our staff will continue to provide high standard of support to our clients during these challenging times.

This report has been prepared in accordance with the special provisions of Part 15 of the companies Act 2005 relating to small companies.

Approved by order of the board of Trustees on ...25/4/22..... and signed on its behalf by:



..... Peter Moores - Trustee

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

**Independent examiner's report to the trustees of Mens Accommodation and Support ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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



Date: 25/4/23 .....

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Statement of Financial Activities**  
**For the year ended 31 May 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOMING RESOURCES</b>					
Voluntary Income					
Coronavirus Job Retention Scheme	3	49,654	-	49,654	96,240
Other trading activities	3	3,616	-	3,616	13,368
Charitable Activities	3	-	475,245	475,245	812,155
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL INCOMING RESOURCES</b>		<b>53,270</b>	<b>475,245</b>	<b>528,515</b>	<b>921,763</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>RESOURCES EXPENDED</b>					
Charitable Activities	4	47,222	658,513	705,735	705,449
Governance Costs	5	6,048	1,591	7,639	8,861
		<hr/>	<hr/>	<hr/>	<hr/>
		<b>53,270</b>	<b>660,104</b>	<b>713,374</b>	<b>714,310</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>-</b>	<b>(184,859)</b>	<b>(184,859)</b>	<b>207,453</b>
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS</b>		<b>-</b>	<b>(184,859)</b>	<b>(184,859)</b>	<b>207,453</b>
<b>TOTAL FUNDS FUNDS B/F</b>	<b>11&amp;12</b>	<b>-</b>	<b>-</b>	<b>199,978</b>	<b>(7,475)</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>-</b>	<b>15,119</b>	<b>15,119</b>	<b>199,978</b>
		<hr/>	<hr/>	<hr/>	<hr/>

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**

**Cash Flow Statement**

**for the Year Ended 31 May 2022**

	Notes	31.5.22 £	31.5.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>35,353</u>	<u>(7,989)</u>
Net cash from operating activities		<u>35,383</u>	<u>(7,989)</u>
 <b>Cash flows from investing activities</b>			
Sale of tangible fixed assets		<u>-</u>	<u>-</u>
Net cash from investing activities		<u>-</u>	<u>-</u>
 <b>Increase/(decrease) in cash and cash equivalents</b>		<u>35,383</u>	<u>(7,989)</u>
<b>Cash and cash equivalents at beginning of year</b>	2	<u>22,467</u>	<u>30,456</u>
 <b>Cash and cash equivalents at end of year</b>	2	<u>57,850</u>	<u>22,467</u>



**Mens Accommodation and Support**

**Notes to the Cash Flow Statement**

**for the Year Ended 31 May 2022**

**1. RECONCILIATION OF DEFICIT BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS**

	31.5.22	31.5.21
	£	£
Surplus/(Deficit) before taxation	(184,859)	207,453
Depreciation charges	<u>-</u>	<u>143</u>
	(184,859)	207,596
Increase in trade and other debtors	90,827	(258,567)
Increase/(decrease) in trade and other creditors	<u>129,415</u>	<u>42,982</u>
<b>Cash generated from operations</b>	<u><u>35,383</u></u>	<u><u>(7,989)</u></u>

**2. CASH AND CASH EQUIVALENTS**

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these Balance Sheet amounts:

**Year ended 31 May 2022**

	31.5.22	1.6.21
	£	£
Cash and cash equivalents	<u>57,850</u>	<u>22,467</u>

**Year ended 31 May 2021**

	31.5.21	1.6.20
	£	£
Cash and cash equivalents	<u>22,467</u>	<u>30,456</u>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.6.21	Cash flow	At 31.5.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>22,467</u>	<u>35,383</u>	<u>57,850</u>
	<u>22,467</u>	<u>35,383</u>	<u>57,850</u>
<b>Total</b>	<u><u>22,467</u></u>	<u><u>35,383</u></u>	<u><u>57,850</u></u>

**MENS ACCOMMODATION AND SUPPORT**  
**(company limited by guarantee)**  
**Balance Sheet**  
**For the year ended 31 May 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Motor Vehicles, Computer Equipment & Fixtures and fittings	8		150		150
<b>CURRENT ASSETS</b>					
Debtors	9	202,129		292,956	
Cash at bank and in Hand		57,850		22,467	
		<hr/>		<hr/>	
		259,979		315,423	
<b>CURRENT LIABILITIES</b>					
Creditors and Accruals	10	245,010		115,595	
<b>NET CURRENT ASSETS</b>					
		<hr/>	14,969	<hr/>	199,828
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			15,119		199,978
<b>NET ASSETS</b>					
			<hr/>		<hr/>
			15,119		199,978
<b>Represented by:</b>					
<b>RESTRICTED FUNDS</b>	11		15,119		199,978
<b>UNRESTRICTED FUNDS</b>	12		-		-
<b>ACCUMULATED FUNDS</b>					
			<hr/>		<hr/>
			15,119		199,978

The Charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31/05/22 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

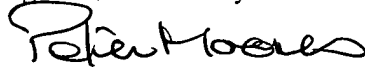
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the 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**  
**For the year ended 31 May 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ...25/4/22... and were signed on its behalf by :

Peter Moores – Director



Date: ...25/4/22.....

**Company Number: 06903414**

# **MENS ACCOMMODATION AND SUPPORT**

## **Notes to the Financial Statements For the year ended 31 May 2022**

### **1. STATUTORY INFORMATION**

Mens Accommodation and Support is a registered charity, and private company limited by guarantee, registered in England and Wales.

The company's registered number and registered office address can be found on the Trustees Annual Report, along with the registered charity number.

The presentation currency of the financial statements is the Pound Sterling (£).

### **2. 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 have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015).

#### **(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**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources.

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

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

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

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.

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2022**

**(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.

**(k) Taxation**

The Charity is exempt from corporation tax on its charitable activities.

**(l) Pension costs and other post retirement benefits**

The company operates a defined contribution scheme. Contributions payable to the company's pension scheme are charged to the statement of financial activities in the period to which they relate.

**2. NET INCOMING RESOURCES**

The incoming resources are stated after charging:	2022	2021
	£	£
Trustees Remuneration	Nil	Nil
Depreciation	-	143

**3. INCOME**

**Charitable Activities**

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Liverpool City Council	-	-	-	221,280
Auckland Home Solutions	-	468,813	468,813	578,219
Clients service charge(3 <sup>rd</sup>	-	6,432	6,432	12,656
Party payments)				
	-	475,245	475,245	812,155

**Income Reconciliation**

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Charitable Activities (as above)	-	475,245	475,245	812,155
Coronavirus Job Retention	49,654	-	49,654	96,240
Other trading activities	3,616	-	3,616	13,368
	53,270	475,245	528,515	921,763

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2022**

**4. TOTAL RESOURCES EXPENDED**

	Unrestricted £	Restricted £	2022 £	2021 £
<b>Charitable Activities</b>				
Wages	43,927	360,205	404,132	393,174
Social Security (ERNI)	3,295	27,426	30,721	30,859
Pensions	-	-	-	176
Rent	-	42,775	42,775	97,242
Rates and Water	-	47,203	47,203	48,324
Insurance	-	5,881	5,881	2,229
Light and Heat	-	62,233	62,233	64,770
Household maintenance costs	-	66,282	66,282	48,373
TV and Licences	-	4,794	4,794	6,398
Telephone	-	4,609	4,609	4,567
Post and stationery	-	361	361	297
Motor Expenses	-	1,025	1,025	1,342
Sundry Expenses	-	2,147	2,147	4,201
Legal and Professional Fees	-	33,572	33,572	3,354
Depreciation	-	-	-	143
	<hr/> 47,222	<hr/> 658,513	<hr/> 705,735	<hr/> 705,449
<b>Governance Costs (Note 5)</b>	6,048	1,591	7,639	8,861
	<hr/> 53,270	<hr/> 660,104	<hr/> 713,374	<hr/> 714,310

**5. GOVERNANCE COSTS**

Governance costs are made up as follows:

	Unrestricted £	Restricted £	2022 £	2021 £
Accountancy/Audit	6,048	-	6,048	7,666
Bank Charges	-	1,591	1,591	1,195
	<hr/> 6,048	<hr/> 1,591	<hr/> 7,639	<hr/> 8,861

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2022**

<b>6. STAFF COSTS</b>	2022	2021
	£	£
Wages & Salaries	404,132	393,174
Social Security Costs	30,721	30,859
Pensions	-	176
	<hr/>	<hr/>
	434,853	424,209
	<hr/>	<hr/>

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

	2022	2021
The average number of employees during the period was:	No.	No.
	<u>17</u>	<u>16</u>

**7. DEFINED CONTRIBUTION PLANS**

The charity operates a defined contribution pension plan for its employees. The amounts recognised as an expense in the period are nil(2021: £176). The defined contribution liability at 31 May 2022 is nil (2021: nil).

**8. TANGIBLE FIXED ASSETS**

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
<b>COST</b>			
At 1 June 2021	550	2,159	2,709
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 May 2022	550	2,159	2,709
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 June 2021	500	2,059	2,559
Charge for the period	-	-	-
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 May 2022	500	2,059	2,559
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 May 2022	50	100	150
	<hr/>	<hr/>	<hr/>
At 31 May 2021	50	100	150
	<hr/>	<hr/>	<hr/>

**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2022**

**9. DEBTORS**

	2022	2021
	£	£
Funding Debtors	199,337	269,860
Prepayments	2,792	9,880
Other debtors	-	13,216
	<u>202,129</u>	<u>292,956</u>

**10. CREDITORS AND ACCRUALS**

	2022	2021
	£	£
Other Creditors	31,387	25,116
Social Security and other taxes	20,654	19,909
Loan : Parkland Estates Ltd	192,969	70,569
	<u>245,010</u>	<u>115,594</u>

**11. RESTRICTED FUNDS**

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

	Balance 1 June 21 £	Incoming Resources £	Outgoing Resources £	Balance 31 May 22 £
Liverpool City Council	-	6,432	(6,432)	-
Auckland Home Solutions	199,978	468,813	(653,672)	15,119
	<u>199,978</u>	<u>475,245</u>	<u>(660,104)</u>	<u>15,119</u>

Funding was provided by Liverpool City Council then Auckland Home Solutions , to accommodate and support homeless people.

**12. UNRESTRICTED FUNDS**

	Balance 1 June 21 £	Incoming Resources £	Outgoing Resources £	Balance 31 May 22 £
General Fund	-	53,270	(53,270)	-
	<u>-</u>	<u>53,270</u>	<u>(53,270)</u>	<u>-</u>



**MENS ACCOMMODATION AND SUPPORT**  
**Notes to the Financial Statements**  
**For the year ended 31 May 2022**

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

	Restricted £	Unrestricted £	Total £
Fixed Assets	150	-	150
Current Assets	259,979	-	259,979
Current Liabilities	(245,010)	-	(245,010)
	<hr/>	<hr/>	<hr/>
Net Assets/(Liability)	15,119	-	15,119
	<hr/>	<hr/>	<hr/>

**14. TRUSTEES REMUNERATION**

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

**15. RELATED PARTY TRANSACTIONS**

Employees who hold senior positions within the charity are: Mrs E Mutch, Mr A Mutch, Mrs J Mutch and Mr J Mutch. All are directors in Parklands Estates Limited.

During the year, the company paid rents totalling £28,992 (2021: £86,992) to these related parties, the amount owing at the 31/05/22 was nil (2021: nil).

At the 31/05/22 there was a loan outstanding to Parkland Estates Limited £192,969 (2021: £70,569)

**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 £47,092 (2021: £14,587)