

THE BOOTH CENTRE

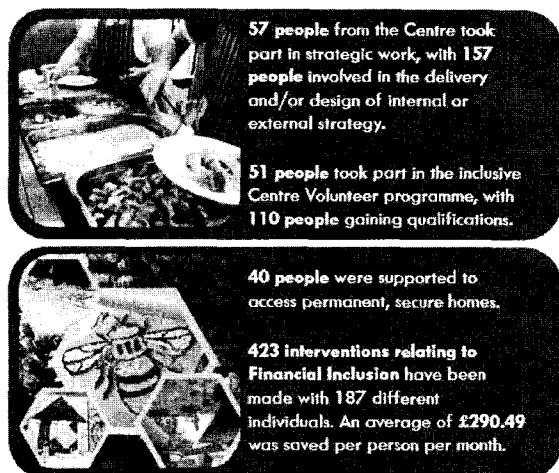
**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023**

Registered Charity No. 1062674

THE BOOTH CENTRE

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There is a wealth of other work going on in the Centre, which is measured in a qualitative manner and can best be experienced by a visit, speaking with the people in our community, who help design & deliver the service. Many short films demonstrating this are available on our socials.

Service Offer at the Booth Centre in 2022/2023

Community Café

Our Community Café is a welcoming place to be, to thrive & connect with others. It provides a relaxed social eating environment, which goes a long way to combating loneliness, allowing friendships and memories to be made.

Poor nutrition is a common factor of poverty. Following a 3-of-your-5-a-day menu, our quality, nutritious meals ensure all food groups are covered, improving the physical and mental health of our community.

Holistic Change Programme

We have continued to develop our holistic change programme, flexing to the needs of the people attending the Centre, ensuring we provide an environment for positive, lasting change for people. We work with people to recognise their strengths, skills, and abilities to achieve their goals. With encouragement and guidance and a bespoke package of specialist support from various in-reach services, we enable people to establish productive, thriving lives.

The Arts at the Booth Centre

We value the positive impact which the arts can have on a person. Creating the opportunity for artistic expression can be a cathartic and healing experience. People from the Booth Centre community have exhibited in art galleries across Manchester, performed at the Royal Opera House and the Royal Exchange.

We have a long-established partnership with *The Edge Theatre* in Chorlton, putting on two performances a year, inviting our stakeholders to be audience members.

THE BOOTH CENTRE

Well-Being Programme

Our well-being programme ranges from reiki to philosophical enquiry and gardening. Our large, beautiful garden provides a calm oasis in the heart of the city for many people who would otherwise have no access to a green space. The RHS *Britain in Bloom* judges awarded us the Gold Outstanding Award again this year – a tribute to the work of our volunteers.

Sports & Culture Programme

We offer a wide-ranging menu of workshops and focused sessions, delivered by skilled and experienced practitioners, to meet all tastes and encourage participation. Cultural visits to local museums, walking groups, inclusive boxing, women's group, singing and yoga sessions help improve physical and mental health, increase self-esteem and personal achievement.

Prevention Hub

A dedicated, skilled team working with people at risk of homelessness, to offer interventions and support to avoid loss of accommodation, street homelessness and to manage breakdowns in relationships with family, friends or landlords. Our Prevention Lead works strategically with partners via the Manchester Homelessness Partnership to remove barriers to accommodation.

Employability & Digital Skills Programme

Our Employability & Digital Skills programme allows people to retrain, to gain necessary skills and qualifications needed to land a job. Securing employment is often a life-changing step, helping regain a sense of purpose, get a home and regain financial independence.

Many of our Corporate Partners offer bespoke, one-to-one support in these sessions, coaching the person on how to present in the workplace, boosting confidence and knowledge.

Our Financial Inclusion specialist helps people to maximise their income, supporting them to budget successfully until wages start coming in.

For our community members whose first language is not English, we provide ESOL classes focused on the workplace and living in the community.

Inclusive Volunteering Programme & Coproduction

The Booth Centre's award-winning volunteering programme has been adapted by several partners across the city and allows people of all abilities to participate at a pace which suits them, to build their confidence & skills, whilst gaining a support network, friends and work experience.

Volunteers complete training courses, attend strategic meetings and act as Ambassadors for the Centre, recently attending the Spirit of Manchester awards. They also participate in recruitment processes and liaise with the Board of Trustees through the Advisory Sub-committee.

Coproduction is now a common thing in the sector, and we are proud to say that the Booth Centre were a pioneering service in this field more than 25 years ago, and remain so to date, recently working closely with Manchester City Council on the new Homelessness & Rough Sleeping Strategy and on coproduction practice more widely.

Partnerships.

Collaboration with our many partners is essential to meet our charitable objectives. This is a core driver as we plan, design, and deliver services, with coproduction providing the foundations.

We work closely with partners across the voluntary and statutory sector, businesses, and faith-based groups to ensure we remain strategically relevant to achieve better outcomes and system change for people living in poverty. These partnerships are well-established locally, regionally, and nationally.

Key partnerships include:

- *The Edward Holt Trust, who purchased our building on Pimblett Street to provide a home for the Booth Centre and provide it at a nominal rent. They have brought together and funded organisations under the umbrella of the Edward Holt Homeless Partnership to create pathways to help people who are sleeping rough to move off the streets and into good quality accommodation.*
- *Manchester City Council, Greater Manchester Combined Authority, and other localities across Gtr Manchester.*
- *Other homelessness services across the city, including day centres, outreach services, immigration services, faith groups and emergency accommodation providers. Services we work with include: Big Change, Boaz, Business in the Community, Centrepoint, Coffee 4 Craig, Cornerstone/Caritas, Equality FC, FareShare Greater Manchester, Fighting Fit Gym, Greater Manchester Immigration Aid Unit, Homeless Link, The Growth Company, Khizra Mosque, MASH, Manchester Homelessness Partnership, The Men's Room, Migrant Help, Mustard Tree, On The Out, Shelter, Street Support Manchester, Vincentian Volunteers, Greater Together Manchester, Stop Start Go, SPIN and Riverside.*
- *Social landlords and private landlords who are welcoming to people with a history of homelessness.*
- *A range of healthcare providers who ordinarily visit the Centre weekly, including a practice nurse from the Urban Village Medical Practice, mental health workers from the NHS psychological therapies team (IAPT) and Homeless Mental Health Teams, chiropodists from Forgotten Feet, Drug and Alcohol workers from CGL, a dentist from Revive Dental Practice, amongst others.*
- *Arts partnerships to jointly deliver activities including The Edge Theatre.*
- *Homeless Link, the umbrella organisation for homelessness sector organisations, with whom we have produced toolkits and guidance for other charities, used nationally.*
- *Manchester Homeless Partnership, a cross-sector response to homelessness. We co-chair several of the action groups, work closely with the Board and matrix-manage the MHP Network Coordinator.*
- *Manchester's Homelessness Partnership Advisory*

THE BOOTH CENTRE

Financial review

The Trustees prepare and plan financial forecasts for the following two years to ensure adequate funding is available to achieve the aims of the organisation.

Our total income for the year end 31st March 2023 was £767,151 compared to £893,026 in 2022. This was a decrease of £125,875 (14.1%).

Total expenditure amounted to £1,192,672, an increase of £275,885 (30.1%) on 2022 expenditure of £916,787.

Our total unrestricted reserves at 31st March 2023 stand at £288,018 which equates to 3 months of total running costs in 2022-23.

Investment powers and policy

Our Reserves policy sets out the parameters for any investment powers. These have never been initiated and its unlikely they will.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £288,018 of which £268,043 are free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees consider that the unrestricted funds adequately meet the policy of maintaining sufficient reserves to arrange an orderly run down of the service if a decision is made to close the charity.

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The policy of the Trustees is that sufficient of the charity's reserves shall be retained so that, in the event of a decision to close the Centre, funds are available to meet redundancy costs and to arrange an orderly run down of the service over a period of twelve months.

We aim to maintain our reserves at this level because less than 10% of our income is confirmed at the start of the financial year. The vast majority of our income comes from one-off donations and one-off grants (including from the local authority) and, as such, our funding is at significant risk each year.

Risk management

The Trustees have a risk management strategy which is reviewed quarterly by the Strategic Subgroup and includes a review of the principal risks and uncertainties that the charity faces; the establishment of policies, systems and procedures to mitigate those risks identified and the implementation of procedures designed to minimise or manage any potential impact of the charity should those risks materialise.

This work has identified that financial sustainability is always going to be a priority to avoid any financial risk to the charity. This is managed by regular review of the charity's management accounts by our Finance Sub-Committee together with regular review of our Fundraising Strategy against pre-determined targets by our Fundraising Sub-Committee.

We manage risk through formal mechanisms and also through a more dynamic process. Primarily risk is managed via all subgroups with clear escalation protocols around thresholds e.g. financial and income not meeting budget projections by 10%. The Strategy Risk and Audit subcommittee has

a more focused responsibility detailed in the terms of reference which includes oversight of the organizational Risk Matrix.

Other key mechanisms include:

- Risk and mitigation as a heading on all internal and trustee reports.
- Monthly management accounts (and projections) with narrative from the CEO distributed monthly.
- Bottom-up budget management and budget development processes.
- 6-month budget review.
- Annual budget stress testing workshop with exec and trustees.
- Internal audit framework of key areas.
- Safeguarding reassurance report annually to Trustees
- A suite of policies, procedures and protocols with a review framework agreed by Trustees to ensure compliance.
- FRA with oversight by CEO and The Facilities Manager.
- Project Management framework with initial scoping and sign off phases so that there's oversight on all activities that could present financial and or risk reputation impact.

Plans for Future Periods

We will strengthen our governance arrangements by introducing a new subcommittee (finance, fundraising, strategy, risk and audit already in place). In addition we will introduce additional set away days to tie into our existing business cycle with a focus on financial viability.

Work on succession plans for the current chair.

Through controls on expenditure and focus on income we will deliver on our Reserves Policy commitment of investing back into reserves over the next three years by generating operating surpluses.

Through reviewing all of our additional direct costs/contracts we will reduce expenditure in these areas by 15%. We will also carry out a scoping exercise around employment costs (74% of overall income) aligned to a service review.

We will continue to engage and work in close partnership with Manchester City Council (MCC) and Greater Manchester Combined Authority (GMCA) whilst focusing on developing relationships with Salford City Council, Rochdale Council and Oldham.

We will further develop our expertise and service offer in three areas.

- Prevention – be seen as best in class in relation to homeless prevention activities in community settings.
- Asylum, Immigration and Restricted eligibility (NRPF), win the upcoming GMCA contract and further develop services in this area.
- Build on being awarded Living Well Funds and look at more opportunities for hosting or delivering community mental health services.

We will review our activity plans and look at a fundamental shift in both delivery and impact.

Carry out two Lobbying and influencing Campaigns with impact.

THE BOOTH CENTRE

Structure, governance and management

The Booth Centre was established as a charitable trust, constituted by a trust deed, on 18th April 1997 and on 1st June 1997 the Trust took over the running of The Boot Centre. The Booth Centre Trust is registered with the Charity Commission (registration number 1062674). The Trust is managed by a board of trustees, who act as the administrative body.

The Trustees form the Management Committee of the charity and are responsible for setting and reviewing the policies, finances and strategic direction of the charity. The Trustees delegate the day-to-day management of the Centre to the CEO, Paul Newcombe. The CEO manages the Operations Manager, the Development Manager, the Service Manager and the Centre Manager who in turn manage other staff and volunteers.

Appointment of trustees

The Trustees may convene and appoint a new Trustee to hold office for a period of five years. Trustees are appointed through residence, occupation, employment or otherwise have specialist knowledge of the area of benefit or who are able by virtue of their personal and professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

Trustee induction and training

New Trustees undergo an induction which covers the history of the centre, our vision, mission and values., the main policies, guidelines and working practices. Each Trustee receives an induction pack which includes their roles and responsibilities as Trustees and includes information from the Charity Commission. They also spend time in the Centre learning how the Centre works on a day-to-day basis and meeting staff, volunteers and people who come to the Centre.

Reference and administrative information

Charity Name: The Booth Centre

Charity Number: 1062674

Trustees

Elena Fowler	Chair	
Andrew Mullen	Deputy Chair	
Catherine Bowen-Colthurst		
David Briggs		
Joshua McGarey	Treasurer	
Antonia Phoenix		
David Holgate		(resigned May 2022)
Andrew Morris		(resigned July 2022)
Sarah Nurton		(appointed July 2022)
Megan Hadfield		(appointed July 2022)
Annie Kendall		(appointed October 2022)
Sajda Akbar		(appointed September 2022)
Alison Last		(appointed September 2023)
Patricia Gestoso		(appointed September 2023)

THE BOOTH CENTRE**Chief Executive Officer**

Paul Newcombe

Principal Office

The Booth Centre
Edward Holt House
Pimblett Street
Manchester
M3 1FU

Independent Examiners

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

Bankers

The Co-operative Bank plc
Olympic House
6 Olympic Court
Salford
M5 2QP

Cambridge and Counties Bank
Charnwood Court
5B New Walk
Leicester
LE1 6TE

Julian Hodge Bank
One Central Square
Cardiff
CF10 1FS

Santander UK
1 Triton Square
Regent's Place
London
NW1 3AN

THE BOOTH CENTRE

Shawbrook Bank
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
CM13 3BE

Manchester Building Society
125 Portland Street
Manchester
M1 4QD

Virgin Money
30 St Vincent Place
Glasgow
G1 2HL

THE BOOTH CENTRE

Trustees responsibilities in relation to the financial statements

The Charity Trustees 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).

The law applicable to charities in England and Wales, the Charities Act 2011 (Accounts and Reports) Regulations 2008, 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 Charity and of the incoming resources and application of resources, of the Charity 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust deed. 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.

Approved by trustees on 24th January 2024 and signed on their behalf by

E. Auer Fowler.

Elena Fowler
CHAIR

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
THE BOOTH CENTRE
REGISTERED CHARITY NO. 1062674**

I report on the accounts of the charity, for the year ended 31st March 2023, which are set out on pages 14 to 29.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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 preparing accrued accounts, and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- 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 Independent Examiners 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 below.

Independent Examiner's Statement

In connection with my examination, other than listed below, 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 have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, 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.

Signed: *A.M. King*

AM King FCCA
Date: 24th January 2024

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2023
(incorporating Income and Expenditure Account)**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Income from:					
Donations and legacies	(3)	229,745	-	229,745	305,840
Charitable Activities	(4)	250	526,219	526,469	580,080
Other Trading Activities	(5)	5,166	-	5,166	3,420
Investment Income		5,759	-	5,759	3,686
Other Income		12	-	12	-
Total		<u>240,932</u>	<u>526,219</u>	<u>767,151</u>	<u>893,026</u>
Expenditure on:					
Raising Funds	(6)	118,643	-	118,643	162,078
Charitable Activities	(6)	519,440	553,844	1,073,284	754,709
Other	(6)	745	-	745	-
Total		<u>638,828</u>	<u>553,844</u>	<u>1,192,672</u>	<u>916,787</u>
Net income/(expenditure)		(397,896)	(27,625)	(425,521)	(23,761)
Transfers between funds	(15)	-	-	-	-
Net movement in funds		(397,896)	(27,625)	(425,521)	(23,761)
Reconciliation of funds					
Total funds brought forward	(15)	685,914	111,741	797,655	821,416
Total funds carried forward	(15)	<u>288,018</u>	<u>84,116</u>	<u>372,134</u>	<u>797,655</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 17 to 29 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	19,975	18,165
Total fixed assets		<u>19,975</u>	<u>18,165</u>
Current assets:			
Debtors	(12)	62,406	96,792
Cash at Bank & in Hand		514,819	755,277
Total current assets		<u>577,225</u>	<u>852,069</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	225,066	72,579
Net current assets or liabilities		<u>352,159</u>	<u>779,490</u>
Total assets less current liabilities		372,134	797,655
Total net assets or liabilities		<u><u>372,134</u></u>	<u><u>797,655</u></u>
The funds of the charity:			
Restricted income funds	(15)	84,116	111,741
Unrestricted income funds	(15)	288,018	685,914
Total charity funds		<u><u>372,134</u></u>	<u><u>797,655</u></u>

Approved by the trustees on 24th January 2024

Elena Fowler Chair of Trustees

Joshua McGarey Treasurer

The notes on pages 17 to 29 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(425,521)	(23,761)
Add back depreciation	9,992	9,057
Deduct investment income	(5,759)	(3,686)
Decrease/(increase) in debtors	34,386	(38,295)
Increase/(decrease) in creditors	152,487	(70,938)
Net cash used in operating activities	<u>(234,415)</u>	<u>(127,623)</u>
Cash flows from investment activities:		
Interest	5,759	3,686
Purchase of fixed assets	(11,802)	(7,457)
Net cash provided by investing activities	<u>(6,043)</u>	<u>(3,771)</u>
Increase/(decrease) in cash and cash equivalents during the year	(240,458)	(131,394)
Cash and cash equivalents brought forward	755,277	886,671
Cash and cash equivalents carried forward	<u><u>514,819</u></u>	<u><u>755,277</u></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) effective 1 January 2019 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 32 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.

Legacy gifts are recognised on a case by case basis following the grant of probate when the executor of the estate has communicated in writing the amount of the legacy, that there are sufficient assets in the estate to pay the legacy and that any conditions attached to the legacy are within the control of the charity or have been met.

(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 website and fundraising expenses.

(h) Charitable Activities

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

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Restricted grants:				
Manchester City Council (Various Funds)	-	231,455	231,455	172,643
Greater Manchester Combined Authority	-	6,632	6,632	6,740
Anonymous Grant	-	20,000	20,000	20,000
Edward Holt Charitable Trust	-	34,238	34,238	29,270
Duchy of Lancaster	-	7,000	7,000	-
Garfield Weston Foundation	-	-	-	50,000
The Booth Charities	-	20,000	20,000	23,126
The Booth Charities - Utilities	-	3,000	3,000	-
Albert Hunt Trust	-	5,000	5,000	-
Manchester City Council - GM Think	-	10,146	10,146	-
National Lottery - Awards for All	-	9,450	9,450	-
National Lottery - Reaching Communities	-	15,175	15,175	-
Greater Manchester High Sheriffs Trust	-	5,000	5,000	-
Postcode Neighbourhood Trust	-	-	-	19,950
PRS Move on CWP	-	-	-	36,000
Places for People Foundation	-	5,040	5,040	-
Comic Relief	-	60,235	60,235	44,347
Cotton Industry War Memorial Trust	-	4,500	4,500	-
Social Bite Fund	-	4,650	4,650	13,020
Sport England	-	6,690	6,690	-
Sport England - repaid in 23/24	-	(6,690)	(6,690)	-
The Distributors Christmas Fund	-	1,500	1,500	-
Relief in Need	-	5,000	5,000	-
Manchester VCSE Partnership Recovery Fund	-	-	-	19,999
JPS and AK Sahni Trust	-	2,000	2,000	-
UKH Foundation	-	4,000	4,000	5,000
Hate Crime Awareness	-	500	500	-
MCC MHP	-	30,000	30,000	30,000
Julia and Hans Rausing - The Big Give Trust	-	14,900	14,900	10,000
Cadent	-	-	-	5,000
Macc (Big Change)	-	-	-	7,713
Young Manchester VCSE	-	19,999	19,999	-
The Barnabas Charitable Trust	-	5,000	5,000	5,000
Grants for Individuals	-	1,799	1,799	-
Transport for Greater Manchester	-	-	-	6,000
Peter Sowerby Foundation	-	-	-	25,000
Crisis UK	-	-	-	25,000
Other Grants	-	-	-	21,045
Unrestricted grants/contracts:				
HMRC CVJRS	-	-	-	32
J Sainsbury	250	-	250	-
Other	-	-	-	5,195
	250	526,219	526,469	580,080

Notes to the accounts

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Restricted grants:			
Manchester City Council	-	172,643	172,643
Greater Manchester Combined Authority	-	6,740	6,740
Other Grant	-	20,000	20,000
Edward Holt Trust	-	29,270	29,270
Garfield Weston Foundation	-	50,000	50,000
The Booth Charities	-	23,126	23,126
Postcode Neighbourhood Trust	-	19,950	19,950
PRS Move on CWP	-	36,000	36,000
Comic Relief	-	44,347	44,347
Social Bite Fund	-	13,020	13,020
Manchester VCSE Partnership Recovery Fund	-	19,999	19,999
UKH Foundation	-	5,000	5,000
MCC MHP	-	30,000	30,000
Julia and Hans Rausing	-	10,000	10,000
Cadent	-	5,000	5,000
Macc (Big Change)	-	7,713	7,713
The Barnabas Charitable Trust	-	5,000	5,000
Transport for Greater Manchester	-	6,000	6,000
Peter Sowerby Foundation	-	25,000	25,000
Crisis	-	25,000	25,000
Other Grants	-	21,045	21,045
Unrestricted grants/contracts:			
HMRC CVJRS	32	-	32
Other	5,195	-	5,195
	<u>5,227</u>	<u>574,853</u>	<u>580,080</u>

Notes to the accounts

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Student Placement Fees	5,166	-	5,166	3,420
	<u>5,166</u>	<u>-</u>	<u>5,166</u>	<u>3,420</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Student Placement Fees	3,420	-	3,420
	<u>3,420</u>	<u>-</u>	<u>3,420</u>

Notes to the accounts

6. Expenditure

	Homeless Support Activities	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£	£
Expenditure on raising funds:			
Website	465	465	-
Online Processing Fees	1,866	1,866	-
Fundraising Events	520	520	-
Costs of Raising Funds	-	-	162,078
Fundraising Salary Costs	103,497	103,497	-
Fundraising Costs	12,295	12,295	-
	<u>118,643</u>	<u>118,643</u>	<u>162,078</u>
Expenditure on charitable activities:			
Employment Costs	596,041	596,041	-
Sessional Workers	1,760	1,760	-
Activities	51,280	51,280	-
Welfare	52,610	52,610	-
Consumables	532	532	-
Food	24,846	24,846	-
Help into Employment	6,943	6,943	-
Reconnections	8,323	8,323	-
Training	9,120	9,120	-
Recruitment	41,984	41,984	-
Partnerships	51,028	51,028	-
Volunteer Expenses	19,509	19,509	-
Cleaning & Waste Disposal	22,747	22,747	-
DBS Costs	1,085	1,085	-
Grants to Individuals	1,070	1,070	-
Client Costs	5,281	5,281	-
Client Accommodation Costs	15,017	15,017	-
Affiliations	966	966	-
Awards	3,285	3,285	-
Building Repairs	18,609	18,609	-
Kitchen Repairs	1,684	1,684	-
Business in the Community	30,017	30,017	-
IT and Software	21,221	21,221	-
Heat, Light & Water	31,416	31,416	-
Rates	3,046	3,046	-
Staff Travel	1,800	1,800	-
Staff Wellbeing	2,725	2,725	-
Bank Charges	86	86	-
Minor Equipment	1,119	1,119	-
Telephone	17,775	17,775	-
Insurance	3,211	3,211	-
Governance Costs	14,631	14,631	-
Printing, Stationery & Postage	2,525	2,525	-
Depreciation	9,992	9,992	-
	<u>1,073,284</u>	<u>1,073,284</u>	<u>-</u>
Other expenditure:			
General Expenses	745	745	-
	<u>745</u>	<u>745</u>	<u>-</u>
	<u>1,192,672</u>	<u>1,192,672</u>	<u>162,078</u>
Unrestricted funds		638,828	453,675
Restricted funds		553,844	463,112
		<u>1,192,672</u>	<u>916,787</u>

The analysis of charitable expenditure was grouped into broad headings in the 2022 accounts and, therefore, like for like comparatives are not available. See note below for the 2022 comparatives.

Notes to the accounts

6. Expenditure on charitable activities

Previous reporting period

	Direct Staff Costs	Other Direct Costs	Support Costs	Total 2022
Activity:				
Catering and Wellbeing	59,204	20,857	68,268	148,329
Arts Activities	15,864	16,826	58,452	91,142
Advice Service	118,848	69,407	86,549	274,804
Skills and Employment	106,042	72,305	61,476	239,823
Partnerships	-	611	-	611
	<u>299,958</u>	<u>180,006</u>	<u>274,745</u>	<u>754,709</u>

7. Analysis of expenditure on charitable activities

As per the description in 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 2023	Basis of apportionment
Independent Examination 2023	-	1,320	1,320	type of expense
Audit Fees	-	296	296	type of expense
Other Accountancy Services	-	2,688	2,688	type of expense
Other Professional Fees	69	-	69	type of expense
Strategic Work	10,258	-	10,258	type of expense
	<u>10,327</u>	<u>4,304</u>	<u>14,631</u>	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	2,400	2,400	type of expense
	<u>-</u>	<u>2,400</u>	<u>2,400</u>	

9. Analysis of staff costs

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Wages and Salaries	488,850	486,204
Social Security Costs	56,543	40,342
Pension Costs	50,648	42,973
	<u>596,041</u>	<u>569,519</u>
Support costs	-	-
Charitable activities	596,041	569,519
	<u>596,041</u>	<u>569,519</u>

The average number of employees during the year was 21, FTE 19 (previous year: 18, FTE 18).

The charity considers its key management personnel comprises the trustees and Chief Executive Officer, the Deputy Chief Executive Officer and the Head of Fundraising.

The total employment benefits, including employer pension contributions of the key management personnel were £147,235 (previous year: £175,113). One employee has benefits in excess of £60,000 (previous year: none).

Notes to the accounts

10. Independent Examiner and Auditor Fees

	Year Ended 31 March 2023	Year Ended 31 March 2022
	£	£
Auditors Fee (2022)	296	2,400
Other Accountancy Services	2,688	-
Independent Examination Fees (2023)	1,320	-
	<u>4,304</u>	<u>2,400</u>

11. Tangible Fixed Assets

	Computers	Equipment	Total
Cost	£	£	£
At 1 April 2022	55,267	37,095	92,362
Additions	4,333	7,469	11,802
At 31 March 2023	<u>59,600</u>	<u>44,564</u>	<u>104,164</u>
Depreciation			
At 1 April 2022	39,702	34,495	74,197
Charge for Year	6,632	3,360	9,992
At 31 March 2023	<u>46,334</u>	<u>37,855</u>	<u>84,189</u>
NET BOOK VALUE			
At 31 March 2023	<u>13,266</u>	<u>6,709</u>	<u>19,975</u>
At 31 March 2022	<u>15,565</u>	<u>2,600</u>	<u>18,165</u>

12. Analysis of debtors

	2023	2022
	£	£
Debtors	37,683	94,319
Gift Aid	3,686	2,473
Prepayments	21,037	-
	<u>62,406</u>	<u>96,792</u>

Debtors and prepayments related to restricted funds £30,195 (2022: £86,227) and unrestricted funds £26,836 (2022: £10,565).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	133,888	5,434
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	11,110	40,564
Taxation and social security	17,915	13,040
Deferred income	62,153	13,541
	<u>225,066</u>	<u>72,579</u>

14. Deferred income

Deferred income comprises grants received for periods after the year end.

Balance as at 1 April 2022	13,541
Amount released to income earned from charitable activities	(13,541)
Amount deferred in year	62,153
Balance at 31 March 2023	<u>62,153</u>

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	635,914	240,932	(638,828)	50,000	288,018
Designated Fund	50,000	-	-	(50,000)	-
	<u>685,914</u>	<u>240,932</u>	<u>(638,828)</u>	<u>-</u>	<u>288,018</u>

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	771,416	318,173	(453,675)	-	635,914
Designated Fund	50,000	-	-	-	50,000
	<u>821,416</u>	<u>318,173</u>	<u>(453,675)</u>	<u>-</u>	<u>685,914</u>

Name of unrestricted fund:

General Fund
Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds
For the Building Repair Fund for unexpected repair costs

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
PRS Move on CWP	31,117	-	(31,117)	-	-
Comic Relief	3,595	60,235	(59,527)	-	4,303
Social Bite Fund	5,510	4,650	(10,160)	-	-
Manchester VCSE Partnership Recovery Fund	7,242	-	(7,242)	-	-
MCC MHP	30,000	30,000	(30,000)	-	30,000
Peter Sowerby Foundation	6,221	-	(6,221)	-	-
Crisis UK	20,833	-	(4,000)	-	16,833
Other Grants	7,223	-	(4,844)	-	2,379
Manchester City Council (Various Funds)	-	231,455	(231,455)	-	-
Greater Manchester Combined Authority	-	6,632	(6,632)	-	-
Anonymous Grant	-	20,000	(20,000)	-	-
Edward Holt Charitable Trust	-	34,238	(34,238)	-	-
Duchy of Lancaster	-	7,000	(4,430)	-	2,570
The Booth Charities	-	20,000	(20,000)	-	-
The Booth Charities - Utilities	-	3,000	(3,000)	-	-
Albert Hunt Trust	-	5,000	(5,000)	-	-
Manchester City Council - GM Think	-	10,146	(10,146)	-	-
National Lottery - Awards for All	-	9,450	(6,739)	-	2,711
National Lottery - Reaching Communities	-	15,175	-	-	15,175
Greater Manchester High Sheriffs Trust	-	5,000	(5,000)	-	-
Places for People Foundation	-	5,040	(4,560)	-	480
Cotton Industry War Memorial Trust	-	4,500	(4,500)	-	-
Sport England	-	6,690	-	-	6,690
Sport England - repaid in 23/24	-	(6,690)	-	-	(6,690)
The Distributors Christmas Fund	-	1,500	(1,500)	-	-
Relief in Need	-	5,000	(5,000)	-	-
JPS and AK Sahnii Trust	-	2,000	(2,000)	-	-
UKH Foundation	-	4,000	(4,000)	-	-
Hate Crime Awareness	-	500	(500)	-	-
Julia and Hans Rausing - The Big Give Trust	-	14,900	(14,900)	-	-
Young Manchester VCSE	-	19,999	(10,334)	-	9,665
The Barnabas Charitable Trust	-	5,000	(5,000)	-	-
Grants for Individuals	-	1,799	(1,799)	-	-
	111,741	526,219	(553,844)	-	84,116

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Manchester City Council	-	172,643	(172,643)	-	-
Greater Manchester Combined Authority	-	6,740	(6,740)	-	-
Other Grant	-	20,000	(20,000)	-	-
Edward Holt Trust	-	29,270	(29,270)	-	-
Garfield Weston Foundation	-	50,000	(50,000)	-	-
The Booth Charities	-	23,126	(23,126)	-	-
Postcode Neighbourhood Trust	-	19,950	(19,950)	-	-
PRS Move on CWP	-	36,000	(4,883)	-	31,117
Comic Relief	-	44,347	(40,752)	-	3,595
Social Bite Fund	-	13,020	(7,510)	-	5,510
Manchester VCSE Partnership Recovery Fund	-	19,999	(12,757)	-	7,242
UKH Foundation	-	5,000	(5,000)	-	-
MCC MHP	-	30,000	-	-	30,000
Julia and Hans Rausing	-	10,000	(10,000)	-	-
Cadent	-	5,000	(5,000)	-	-
Macc (Big Change)	-	7,713	(7,713)	-	-
The Barnabas Charitable Trust	-	5,000	(5,000)	-	-
Transport for Greater Manchester	-	6,000	(6,000)	-	-
Peter Sowerby Foundation	-	25,000	(18,779)	-	6,221
Crisis	-	25,000	(4,167)	-	20,833
Other Grants	-	21,045	(13,822)	-	7,223
	-	574,853	(463,112)	-	111,741

Notes to the accounts

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
PRS Move on CWP	for rent deposits and tenancy packages
Comic Relief	for resettlement worker salary, overheads, EU connections, food, utilities, training and consultancy
Social Bite Fund	for food for the café
Manchester VCSE Partnership Recovery Fund	for MHP co-ordinator
MCC MHP	for MHP co-ordinator
Peter Sowerby Foundation	for arts pilot programme
Crisis UK	for accommodation pathway for women
Other Grants	for art materials, running costs, training and food
Manchester City Council (Various Funds)	for prevention of homelessness activities, Cold Weather project, resettlement, reconnections and work club
Greater Manchester Combined Authority	for project worker skills salary
Anonymous Grant	for running costs/overheads
Edward Holt Charitable Trust	for project worker costs, overheads, staff training
Duchy of Lancaster	for training and food
The Booth Charities	for running costs
The Booth Charities - Utilities	for gas and electricity
Albert Hunt Trust	for running costs
Manchester City Council - GM Think	for GM Think officer and activity
National Lottery - Awards for All	for wellbeing sessions running costs
National Lottery - Reaching Communities	for the community café
Greater Manchester High Sheriffs Trust	for art materials
Places for People Foundation	for bus tickets, qualifications, telephones, data
Cotton Industry War Memorial Trust	for tables, fridges/freezer for the café
Sport England	for boxing, salaries, boxing equipment
Sport England - repaid in 23/24	for repayment of the grant in 23/24
The Distributors Christmas Fund	for Christmas activities
Relief in Need	for work related qualifications, clothes for interviews, bus tickets when going for interviews and starting work
JPS and AK Sahni Trust	for core cost support
UKH Foundation	for creative wellbeing activities and job club
Hate Crime Awareness	for inclusivity sessions to assess peoples' awareness of hate crime and reporting and develop EDI procedures and policies
Julia and Hans Rausing - The Big Give Trust	for The Big Give 2022
Young Manchester VCSE	for MHP co-ordinator
The Barnabas Charitable Trust	for garden project
Grants for Individuals	for grants for individuals

Notes to the accounts

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	19,975	-	-	19,975
Cash at bank and in hand	266,917	-	247,902	514,819
Other net current assets/(liabilities)	1,126	-	(163,786)	(162,660)
Total	288,018	-	84,116	372,134

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	18,165	-	-	18,165
Cash at bank and in hand	593,536	50,000	111,741	755,277
Other net current assets/(liabilities)	24,213	-	-	24,213
Total	635,914	50,000	111,741	797,655

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. Operating Leases

	2023	2022
	£	£
Not later than one year	10,827	-
Later than one year and not later than five years	19,925	-
	30,752	-

The Charity leases Edward Holt House from the Edward Holt Trust. The lease is for 82 years from 22nd March 2013. The charity is recharged for the insurance cost of the building.

19. Taxation

As a charity, The Booth Centre is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.