

The Booth Centre
Report and Financial Statements
31 March 2021

[24 AUGUST 2021 VERSION]

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

Registered Charity No. 1062674

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The Booth Centre Trustees' Annual Report

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Legal and Administrative Details

Constitution

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

Trustees

The trustees who have served during this period are:-

Elena Fowler – (Chair from 17 November 2020)

Andrew Mullen (Vice Chair)

Catherine Bowen-Colthurst

David Briggs – appointed 18 February 2021

Joshua McGarey (Treasurer)

John Garrard

David Holgate

Andrew Morris

Antonia Phoenix

Joanne Wilson

Joe Gravett (Chair – retired 17 November 2020) and Nishi Tailor – resigned 23 February 2021

Address

The Trust's address is:-

The Booth Centre

Edward Holt House

Pimblett Street

Manchester

M3 1FU

Bankers

The Trust's principal bankers are:-

The Co-operative Bank plc

Olympic House, 6 Olympic Court

Salford M5 2QP

Auditors

Ms P Richards

Wyatt Morris Golland Limited

Park House, 200 Drake Street

Rochdale OL16 1PJ

The Booth Centre Trustees' Annual Report

Legal and Administrative Details – continued

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 or professional qualifications to make a contribution to the pursuit of the objectives or management of the charity.

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 role and responsibilities as Trustees and includes information from the Charities 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.

Risk Assessment

The trustees have a risk management strategy which is reviewed quarterly by the Strategic Sub Group 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 on 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.

During the COVID-19 pandemic we have instituted a dynamic risk strategy which has changed as the situation has evolved and in line with Government guidance. This has enabled us to ensure that we are operating safely and safeguarding both the short term and the long term stability of the organisation.

Organisational Structure

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, Amanda Croome. The CEO manages the Operations Manager, the Development Manager, the Service Manager and the Centre Manager who in turn manage other staff and volunteers.

The Booth Centre Trustees' Annual Report

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.

During the year ended 31st March 2021 total income amounted to £1,019,401 compared to £988,473 in 2020 - a 3% increase. Despite a decrease in income from fundraising events such as our annual Manchester Sleepout, we were able to increase our income from Trusts and Foundations, including securing some specific COVID related grants.

Total expenditure amounted to £1,138,182 compared to £860,487 in 2020 – a 32% increase. 18% relates to the £157,459 committed to starting a new partnership project to increase volunteering and coproduction opportunities for people who are homeless and 14% relates to increases in expenditure on our main Booth Centre programme – including the increased services we have provided during the pandemic.

We had set ourselves a target of reducing our reserves to below 12 months running costs, through increased activity. In 2020-21 we used £118,781 from our reserves. This was less than we had planned due to the better than anticipated income from both grants and individuals. Due to our increased expenditure, our unrestricted reserves at 31st March 2021, stand at £821,416 which equates to 8.6 months running costs.

Reserves Policy

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 12 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.

This financial prudence enabled the Centre to remain open and expand our services during the COVID-19 pandemic and to withstand the significant change in our income pattern with the reduction in corporate giving and individual challenge events.

The balance of unrestricted funds at 31 March 2021 was £821,416 of which £801,651 is regarded as free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees have designated £50,000 to the Building Repair Fund to cover any unexpected repairs that may arise. The Trustees consider that the balance of unrestricted funds adequately meets the policy of maintaining sufficient reserves to arrange an orderly run-down of the service if a decision is made to close the charity.

The Booth Centre Trustees' Annual Report

Covid-19 pandemic

In Spring 2020, we were all confronted with coronavirus for the first time. During 2020-21 we have ensured that our Centre stayed open, providing vital services to people who are homeless and we were able to increase our services to meet the increased need that resulted from the pandemic.

In March 2020, the first lockdown came into place and we very quickly adapted our services to ensure that nobody was left stranded. We provided a socially-distanced emergency advice service from our garden, prioritising helping people find accommodation. We were an integral part of the “Everyone In” effort, helping people who were homeless to move into safe, single room accommodation to protect themselves and our wider community from coronavirus. We also worked with people in hotels, hostels, B+B's or those who had recently resettled to support them to maintain their accommodation and stay safe and well.

We provided a range of remote support across our community to protect the health and wellbeing of people who otherwise would have been incredibly isolated. This included launching our Connecting Through Activities programme, which involved sending Activities Packs to over 2000 people, distributing MP3 players and song books, running a daily livestream on Facebook, and offering an online Job Club and drama sessions via Zoom. We also provided 350 people with practical and emotional support through our telephone and text service. In addition we redesigned our kitchen service and provided healthy, nutritious food packages to people staying in emergency accommodation.

We were so pleased to be able to reopen our doors in July 2020, and gradually resume our full programme of activities. We have robustly managed the risk of coronavirus at the Centre through introducing a comprehensive range of safety measures, and have not needed to close.

The Booth Centre has been centrally involved in helping to deliver the coordinated strategic response to the COVID-19 pandemic for homeless people, working with partners in the statutory and voluntary sector, including the Council, GM Combined Authority and Public Health. This effort initially focussed on ensuring everyone was able to access safe single-room accommodation, and this partnership is now continuing to transform homelessness services and ensure that nobody is forced to return to rough sleeping.

2020 marked the 25th anniversary of the Booth Centre, and whilst it was definitely not the year of celebration we expected, we are so proud to have been able to continue offering the positive and inclusive advice and support we have been known for since we were established. Throughout the pandemic, we were able to adapt and respond flexibly and today we remain in a strong position to continue working towards our long-term goal to end homelessness in all its forms over the coming years.

The Booth Centre Trustees' Annual Report

Objectives and Activities for Public Benefit

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the management committee consider how planned activities will contribute to the aims and objectives they have set.

The Booth Centre is a community centre run with and for people affected by homelessness

The Booth Centre provides a warm welcome, an opportunity to belong, to gain a purpose and rebuild lives. Our programme includes activities such as volunteering, creative projects and sports, as well as training and help to gain employment. We also support people to improve their health and wellbeing, to access emergency accommodation, and to secure and maintain a permanent home. The Booth Centre is run in partnership with the people who attend. Together, we influence strategic change across the city.

Our Vision

Our vision is for everyone to have a secure home and the opportunity to have a good quality of life.

Our Mission

Our mission is to bring about positive change in the lives of people who are homeless or at risk of homelessness, and help them plan for and realise a better future.

Our Values

- Inclusive —We are welcoming and supportive. We provide the opportunity for people to socialise, share experiences and learn from one another. We have an open-door policy and all our services are provided free of charge. We don't judge people and we never give up on anyone.
- Respectful - We respect each other and celebrate diversity so that everyone can give their best. We recognise the importance of providing a friendly environment where people can feel safe.
- Empowering - We encourage people to take personal responsibility for making positive changes in their lives by providing opportunities, developing their talents, and helping to build their confidence and self-esteem.
- Partnership - We recognise the importance of working collaboratively with people who come to the Centre to design, deliver and evaluate our services. We work jointly with other organisations to achieve the best outcomes.
- Inspiring - We all inspire one another to discover our purpose and reach our full potential, celebrating our achievements and positive steps forward

The Booth Centre Trustees' Annual Report

Summary of Achievements 2020/2021

Over the last 12 months, we are so proud of what we have been able to achieve, despite the pandemic. Our measurable outcomes include:

- 1,180 people accessed the Centre during the year
- 371 people took part in our Activities Programme which improves people's skills, confidence, self-esteem, and wellbeing
- Over 700 individuals received remote support, including our virtual Job Club, Activity Packs, and regular phone calls and check-in texts
- 427 people were supported to move into emergency or temporary accommodation; we exceeded our target as a result of our effort to help people move safely indoors as part of the "Everyone In" effort
- 66 people were supported to access permanent, secure homes
- 38 people were supported to return home or reconnect with friends and family
- 55 people were supported to access health services including GPs, drug, alcohol and mental health support.
- 22 people undertook work placements at the Centre
- 111 people gained 144 nationally recognised qualifications
- 64 people were helped to get back into employment, with 38 people sustaining their new job roles for three months or more
- 30 people from the Centre took part in strategic work, influencing policies to bring about positive change for people affected by homelessness, forever.

Due to the pandemic, some of our outputs fell below target, such as the number of people we were able to support to secure employment or to undertake training placements, while others such as the number of people we helped to move off the streets exceeded our targets. We have robust plans in place to help us achieve all our 3 year targets over the coming years and help people move onto a much better future.

Services Provided at the Booth Centre in 2020/2021

Between April and June 2020, we delivered a responsive emergency service, run from our garden to help people navigate the unfolding crisis. Then, in July 2020 we were so pleased to be able to restart our onsite activities and open our café and these remained in operation throughout the rest of the year.

Our services are provided Monday to Friday within four main work streams:

The Booth Centre Trustees' Annual Report

Services Provided at the Booth Centre in 2020/2021 (continued)

1. Community Café

When people first come to the Booth Centre, they are welcomed into a shared, inclusive Community Café. Over the last year, we have welcomed 1,180 people and supported them to access:

- A warm welcome, sense of family and belonging
- Hot nutritious breakfasts and lunches, either to takeaway or to eat inside dependent on Covid restrictions throughout the year
- Toiletries, socks, hats and gloves and other essential items.
- A quiet area with books, and music with guitars, a piano and a music system, all creating a positive atmosphere
- An opportunity to socialise, have fun and build positive connections (in a COVID secure setting). This has been so important over the last year when many people have been left feeling incredibly isolated due to the pandemic.

2. Holistic Change

We have continued to develop our holistic change service, ensuring that we can motivate people to make positive changes in their lives.

Our approach involves:

- Working with people to identify personal goals, recognising their strengths, skills, and abilities which will help them to achieve these goals and providing encouragement and support where needed to enable people to achieve their goals.
- People don't need to be referred and there is no time limit on people's involvement with the Centre. We are here for people when they want to come and join us.
- A wide range of specialist support available onsite, which people can access if they chose to, including:
 - Housing – helping people to move away from the streets into safe supported accommodation, to secure permanent tenancies, to maintain tenancies or to reconnect and return to friends or family in the UK or abroad
 - Finances – assisting people to budget, manage bills, maximise access to benefits, open bank accounts and financially plan their return to employment
 - Essential documentation – helping people move forward in their lives through obtaining identification documents, including birth certificates and passports
 - Health and wellbeing —supporting people to access and engage with other services including GPs, drug and alcohol services and mental health workers. We also work alongside a variety of specialist health practitioners who ordinarily visit the Centre, as detailed in our Partnerships below. Whilst these partners have been unable to come into the Centre over the last year, we have continued to support people to access their vital services via telephone referral.

The Booth Centre Trustees' Annual Report

Services Provided at the Booth Centre in 2020/2021 (continued)

- Legal support – helping people to access legal support when they need to challenge housing, benefit or immigration decisions and to support European migrants to apply for Settled Status in relation to Brexit.
- Signposting to a full range of other services and facilitating access to all the support each individual may want to access.

3. Arts, Sports and Activities Programme

At the Booth Centre we value the role of the Arts and Sport in helping people to break the cycle of homelessness. Through these activities, people are empowered to develop their skills, confidence and self-esteem, gain purpose, create new positive social support networks, improve their health and wellbeing, and have fun.

We have adapted our Arts Programme in response to coronavirus, keeping everyone safe through comprehensive social-distancing measures. Our Arts Programme involves:

- A wide range of workshops including art (painting, drawing, ceramics etc.), music, sewing and creative writing. All work is delivered through high quality, challenging and enjoyable workshops run by experienced, skilled arts practitioners.
- Our own theatre company, in partnership with The Edge, with weekly drama sessions. Usually, we put on two annual public performances, showcasing the dedication and talents of our actors whilst also challenging public attitudes about homelessness. Sadly, this has not been possible in the last year, but we are so excited for our next performance which we hope will go ahead later this summer.

We also offer a varied timetable of other activities each week to help people improve their wider wellbeing, fitness and health. This includes:

- Gardening in our large, beautiful garden which provides a calm oasis in the heart of the city. This area has never been as valued and appreciated as last year, enabling us to continue providing advice and activities safely outside when we could not open our Centre doors. RHS' Britain in Bloom competition did not happen this year but our gardeners are preparing our garden for 2021 when they hope to win an 'Outstanding' award for the sixth time.
- Weekly walking groups, delivered in line with Covid restrictions. We ordinarily also deliver a wide range of other physical activity sessions including table tennis, football, bowls, and basketball and boxing, and look forward to reintroducing these as soon as it is safe to do so.

The Booth Centre Trustees' Annual Report

Services Provided at the Booth Centre in 2020/2021 (continued)

4. Employment and Skills Programme

Our Employment and Skills programme helps people to develop their skills and confidence to move along the path to gaining employment. Employment is often a crucial step in helping someone to regain a purpose and self-esteem, resettle in the community, and obtain and sustain accommodation.

Our programme includes:

- A weekly Job Club where people are enabled to write CVs, complete job applications, undertake job searches, develop interview skills and understand workplace expectations. Our Job Club is run in partnership with Business in the Community, an organisation who support people into employment via their links with high-quality employers
- Weekly Skills Sessions including digital skills and practical workshops like decorating and building maintenance, improving people's life skills and employability
- Inclusive Volunteering opportunities within the Centre which help people to gain work skills and enable them to get work-based references.
- Training courses that enable people to gain nationally recognised qualifications in work-based skills including Food Safety, Manual Handling, First Aid at Work, and the CSCS building site health and safety certificate
- ESOL classes for people whose first language isn't English
- Support to take up education, training, or voluntary work outside the Centre for those who aren't yet ready for employment. This includes through our new Volunteer Inclusion Partnership, through which we have been able to support other organisations across the city to increase and improve the opportunities they offer for people who are homeless
- Practical support to enable people to gain and sustain employment including interview and work clothes, bus tickets, and financial support to help people to cope before their first pay cheque arrives.

This year, in response to the pandemic, we have also increased our work to help people overcome digital exclusion. People who are homeless often lack digital skills, access to Wi-Fi and computer equipment, and as such are finding it even harder to get work and to access a whole range of services, many of which have moved wholly online. As such, we secured funding to provide laptops and smart phones and have offered extensive training to support people to use their new devices and make the most of them.

The Booth Centre Trustees' Annual Report

Services Provided at the Booth Centre in 2020/2021 (continued)

Coproduction – a partnership with people who come to the Centre

Everything we do at the Booth Centre is planned and delivered in genuine partnership with people coming to the Centre. We have multiple committees and groups which meet regularly to plan, deliver and evaluate our services. In addition, people from the Centre are involved in the recruitment of all our staff. We trust in and value each person's skills and insight wherever they may be along their journey.

This year, we have taken our coproduction approach to the next level. We have launched a new commissioning model through which people who have experienced homelessness have worked with us to identify where there are gaps in service provision and to identify services who could be funded to meet these gaps. This has involved setting up a Volunteer Inclusion Partnership with 4 other organisations (Waters Edge Arts Ltd, The Oasis Centre Community Project – East Manchester, Greater Together Manchester and Caritas Diocese of Salford) to increase and improve co-production and volunteering opportunities for people who are or have been homeless.

We also enable people to directly influence change at a strategic level; we believe that people should have influence over the services and the systems which affect them. This year, significant achievements have included:

- Almost 40 people from the Centre involved in the development and participating in the Manchester's Homelessness Partnership (MHP), a cross-sector response to homelessness, driving both practical and high-level change.
- During the pandemic, involvement in designing the referral pathway into emergency accommodation
- Also, during the pandemic, inputting into the redesign of the Council's homelessness presentation point, holding a focus group to help ensure full accessibility for anyone needing to present as homeless
- Contributing personal insight into the development of supported accommodation including emergency accommodation for women and EU migrants.
- Running webinars, producing podcasts and online resources to raise awareness about homelessness and spread good practice
- Producing media guidelines, written with people who are homeless, now adopted by 25 organisations.

The Booth Centre continues to be one of the homelessness sector's leading organisations on coproduction, facilitating a high level of involvement of people with experience of homelessness in decision-making. We value the importance of this joint-working so highly and as such do all we can to support others to adopt a coproduction approach. We provide shadowing opportunities, produce coproduction toolkits, host regional and national good practice workshops on coproduction, and provide hands-on support within other charities.

The Booth Centre Trustees' Annual Report

Partnerships

We work closely with partners across the voluntary and statutory sector, as well as with businesses and faith-based groups, to ensure that the best possible services are available for people affected by homelessness in Greater Manchester.

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 and the Greater Manchester Combined Authority.
- 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, Centrepoin, 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 (IAPT) and Homeless Mental Health Teams, chiropodists from Forgotten Feet, Drug and Alcohol workers from CGL, a dentist from Revive Dental Practice and even a vet from Street Paws.
- Arts partnerships to jointly deliver activities at the Booth Centre including The Edge Theatre and Arts Centre, Stitched Up and athur+martha.
- Business in the Community with whom we jointly deliver our Job Club and employment programme.
- Homeless Link, the umbrella organisations for homeless sector organisations, with whom we have produced toolkits and guidance for other charities
- Manchester Homeless Partnership, a cross-sector response to homelessness. We co-chair the Emergency Accommodation Action Group, the Business Action Group, the Employment Action Group and are key members of the MHP Board meeting, Driving Group, Women's Group and Prevention Group
- Manchester's Homelessness Partnership Advisory Group which has grown from the pandemic, responsible for coordinating 'Everyone In' and is now supporting the Council's transformation of homelessness services.

The Booth Centre Trustees' Annual Report

Plans for the future

This year we have launched our next three-year Strategic Plan 2020-2023 informed by our experience over the past 25 years and the need for systemic change. Our Strategic Plan was developed through a joint decision process which involved people who come to the Centre, volunteers, staff and trustees.

We reviewed our Strategic Plan in light of COVID-19 and are confident that it is still relevant and that we will still be able to achieve our objectives. Over the next two years we will continue to deliver the holistic support we are known for, with ambitious new targets, performance indicators and a comprehensive monitoring strategy.

Our Strategic Plan 2020-2023 sets out the following key aims:

Aim 1: Make the Booth Centre a great place to visit, volunteer and work

We will ensure the Booth Centre is...

- A Safe Place: Where everyone is treated with respect.
- A Welcoming Place: Where people can socialise and feel a sense of belonging.
- A Positive Place: Which encourages people to move forward in their lives
- A High Quality Place: Reflecting the importance of the people who use the building.
- A Shared Place: Where everyone can contribute their ideas

Aim 2: Continue working with people affected by homelessness to take a leading role in everything we do

People from the Centre will be centrally involved in evaluation, planning and delivery. We will achieve this through:

- Inclusive planning and evaluation meetings for every area of the Centre.
- Our Supported Volunteering Programme to enable everyone to help run the Centre.
- Inclusive recruitment of staff, volunteers and trustees increasing representation of people who are or have been homeless.

Aim 3: Take specific steps to support people affected by homelessness to secure a safe home and have a good quality of life

A. Safe and secure homes

By 2023:

- 150 people will have moved into their own secure home.
- 750 people will move into temporary and/or supported accommodation.
- 360 will find a safe place to stay with friends or family.

B. Employment and qualifications

By 2023:

- 300 people will have secured employment.
- 300 people will have gained a nationally recognized qualification.

The Booth Centre Trustees' Annual Report

Plans for the future (continued)

C. Health

By 2023:

- We will have improved our nutritionally balanced breakfasts and lunches providing at least three of people's five a day.
- 300 people will have accessed health professional including nurses, mental health workers and drug and alcohol workers.

D. Purpose, positive relationships and wellbeing

By 2023:

- Over 1,000 people will have joined our Activities Programme helping to increase their skills, confidence, self-esteem and wellbeing.
- 240 people will have completed Supported Volunteer Placements with us.
- We will have staged nine high quality drama productions and art exhibitions.

Aim 4: Influence local and national policy to affect positive and lasting change for people affected by homelessness

- Enable people who are or have been homeless to play a central role in the development of strategies, policies and services to improve their effectiveness.
- Strengthen our approach to enable and support people to be involved in strategic work locally, nationally and internationally and ensure people are represented at relevant meetings.
- Develop and share our best practice approach to partnership working with others across our sector.
- Establish a new commissioning model enabling people who are or have been homeless to be centrally involved in making decisions about the funding of new services. We will commission at least one new project a year.

Aim 5: Increase public awareness about homelessness

It is only by increasing public awareness that changes will be made at a national level; changes that are vital in ending homelessness. We aim to contribute towards a greater understanding of both the issues and solutions around homelessness.

What we will achieve:

- Improved media coverage - We will contribute to informative features in local or national media which will increase people's understanding of the issues around homelessness.
- Greater understanding - We will invite people to our annual The Manchester Sleepout and other events which will inform and raise awareness of the issues and share how people can take positive action to affect change.
- New public perspectives - We will provide opportunities for people to showcase their skills and talents, challenging stereotypes about people who are homeless.

The Booth Centre Trustees' Annual Report

Chair's Comment

Despite a year like no other, and in the face of exceptional difficulties, the Booth centre has been tireless in demonstrating our values every day, driven by our mission to support people affected by homelessness so that they secure a safe home and have a good quality of life.

Flexibility and adaptation have been the watchwords in response to the Covid challenge. At a time when most places closed their doors despite people who were homeless still being on the streets, I am proud that our volunteers and staff team worked tirelessly and creatively to adapt services so that we could operate safe 'bubbles,' stay open, and continue to be welcoming and supportive to people who are homeless, alongside providing telephone, text support and new online activities to people in hostels and new tenancies, all designed to ensure inclusiveness.

I am grateful for the support we have received from donors and volunteers and other organisations that have helped us to withstand the significant change in income this year, including the Edward Holt Trust who provide our building at a nominal rent. Covid 19 necessitated an increase in expenditure to allow us to safely support people affected by homelessness and to remain open and expand our services. Our donors allowed us to deliver this service expansion.

I am proud of the genuine partnership we forge with people coming to the centre, and that we are a leading organisation on coproduction, facilitating a high level of involvement, of people with experience of homelessness, in citywide decision-making. Our newly introduced and innovative commissioning model supports and funds organisations to introduce meaningful volunteering programmes, so that we are actively increasing a wide range of opportunities for people who are homeless across the city. We can achieve nothing without our partners and I would like to thank all those in the voluntary and statutory sector, as well as businesses and faith-based groups, who help us to fulfil our mission to ensure that the best possible services are available for people affected by homelessness in Greater Manchester.

On behalf of all the Trustees I would like recognise the contribution of our indefatigable staff group who have kept going through thick and thin, and to say a very big thank you to all our partners, volunteers and supporters who help us to go on making a difference.

**The Booth Centre
Trustees' Annual Report
for the year ended 31 March 2021**

Statement of responsibilities of the Trustees

The Trustees are responsible for preparing the Report of the Trustees and the 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 & Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on

14 / 09 / 2021 and signed on their behalf by:

E. Auer Fowler.

Elena Fowler – CHAIR

The Booth Centre
Report of the independent auditors to the Trustees of The Booth Centre
Year ended 31 March 2021

Opinion

We have audited the financial statements of The Booth Centre (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The Booth Centre
Report of the independent auditors to the Trustees of The Booth Centre
Year ended 31 March 2021

(CONTINUED)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The Booth Centre
Report of the independent auditors to the Trustees of The Booth Centre
Year ended 31 March 2021

(CONTINUED)

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

The Booth Centre
Report of the independent auditors to the Trustees of The Booth Centre
Year ended 31 March 2021

(CONTINUED)

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

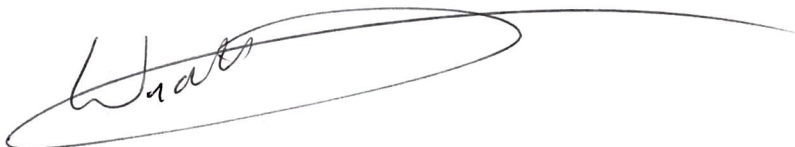
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

The Booth Centre
Report of the independent auditors to the Trustees of The Booth Centre
Year ended 31 March 2021

(CONTINUED)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A large, stylized handwritten signature in dark ink, appearing to read 'Wyatt', is enclosed within a large, horizontal oval loop.

Wyatt, Morris, Golland Ltd

Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Park House

200 Drake Street

Rochdale

Lancashire

OL16 1PJ

Date: 1 October 2021

The Booth Centre
Statement of Financial Activities
Year ended 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
		£	£	£	£	£	£
Income	4						
Donations and legacies		438,976	562,130	1,001,106	627,250	347,216	974,466
Income from charitable activities		6,580	-	6,580	5,950	-	5,950
Investment income		5,058	-	5,058	8,057	-	8,057
Other income		-	6,657	6,657	-	-	-
Total Income		<u>450,614</u>	<u>568,787</u>	<u>1,019,401</u>	<u>641,257</u>	<u>347,216</u>	<u>988,473</u>
Expenditure							
Cost of raising funds		146,835	-	146,835	112,917	-	112,917
Expenditure on charitable activities	6	<u>422,560</u>	<u>568,787</u>	<u>991,347</u>	<u>400,354</u>	<u>347,216</u>	<u>747,570</u>
Total Expenditure		<u>569,395</u>	<u>568,787</u>	<u>1,138,182</u>	<u>513,271</u>	<u>347,216</u>	<u>860,487</u>
Net (expenditure)/income and net movement in funds		(118,781)	-	(118,781)	127,986	-	127,986
Reconciliation of funds							
Total Funds brought forward		940,197	-	940,197	812,211	-	812,211
Total Funds carried forward		<u>821,416</u>	<u>-</u>	<u>821,416</u>	<u>940,197</u>	<u>-</u>	<u>940,197</u>

There were no recognised gains or losses for the year other than those included in the Statement of Financial Activities.

The notes on pages 24 to 31 form part of these accounts.

The Booth Centre
Balance Sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed Assets			
Tangible fixed assets	9	19,765	17,473
Current Assets			
Debtors	10	58,497	64,979
Cash at bank and in hand		<u>886,671</u>	<u>956,180</u>
		<u>945,168</u>	<u>1,021,159</u>
Creditors: amounts falling due within one year	11	<u>143,517</u>	<u>98,435</u>
Net Current Assets		<u>801,651</u>	<u>922,724</u>
Total assets less current liabilities		<u>821,416</u>	<u>940,197</u>
Net Assets		<u>821,416</u>	<u>940,197</u>
Funds of the Charity			
Restricted		-	-
Unrestricted - Designated	14	50,000	200,000
Unrestricted - General		<u>771,416</u>	<u>740,197</u>
		<u>821,416</u>	<u>940,197</u>

Approved by the Trustees and signed on their behalf

~~Elena Fowler~~

- Trustee

trustee
 Josh Megarey
 JMcG

2021

CEO
 AMANDA CROOME
 Amanda Coome

01 / 10 / 2021

The notes on pages 24 to 31 form part of these accounts.

The Booth Centre
Statement of Cash Flows
Year ended 31 March 2021

	Note	Total Funds 2021 £	Total Funds 2020 £
Net cash (used by)/generated by operating activities	15	(62,411)	189,021
Cash flows from investing activities:			
Interest		5,058	8,057
Purchase of computers and equipment		<u>(12,156)</u>	<u>(9,771)</u>
Net cash utilised by investing activities		<u>(7,098)</u>	<u>(1,714)</u>
Change in cash and cash equivalents in the year		(69,509)	187,307
Cash and cash equivalents brought forward		<u>956,180</u>	<u>768,873</u>
Cash and cash equivalents carried forward		<u>886,671</u>	<u>956,180</u>

The notes on pages 24 to 31 form part of these accounts.

The Booth Centre
Notes to the Financial Statements
Year ended 31 March 2021

1. Legal form of the Charity

The Booth Centre is an unincorporated UK charity registered with Charity Commission. It is governed by its constitution

2. Accounting Policies

a) Basis of Preparation and Assessment of Going Concern

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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

b) Funds Structure

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

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 and grants are recognised in the statement of financial activities when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant 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 met.

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.

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2021

Accounting Policies (continued)

Investment income is included when receivable.

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 or estimated reliably. All expenditure is accounted for on an accruals basis.

Costs of raising funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them including governance costs.

e) Tangible Fixed Assets and Depreciation

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is provided to write off the excess of cost over estimated residual amount over their useful lives on a reducing balance basis as follows:- Computer & Office equipment – between 33.3% & 50%.

f) Government Grants – Covid 19

Government grants are recognised when there is a reasonable assurance that the charity will comply with the conditions attaching to the grant and the grant will be received. Following the outbreak of the Covid-19 Pandemic the charity furloughed some members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period salaries were due for.

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2021

2. Analysis of Staff Costs and Remuneration of Key Management Personnel

The average number of full time equivalent employees during the year was 18 (2020 - 17).
Staff costs were as follows:-

	2021	2020
	£	£
Salaries	469,232	424,246
Social security costs	37,987	35,310
Pension costs	<u>40,674</u>	<u>37,739</u>
	<u>547,893</u>	<u>497,295</u>

The Charity considers its key management personnel comprise the trustees, the Chief Executive Officer, the Operations Manager and the Development Manager. The total employment benefits including employer pension contributions of the key management personnel were £157,278 (2020 - £152,651). There was no employee who received employee benefits of more than £60,000 (2020 – None).

The charity operates a defined contribution pension scheme in respect of employees. The scheme and its assets are held by independent managers. The total contribution in the year was £40,674 (2020 £37,739). The outstanding contributions at the year-end amounted to £Nil (2020 £4,894).

3. Trustees Remuneration and Expenses

Neither remuneration nor expenses were paid to any trustee during the period.

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2021

	Note	2021 £	2020 £
4. Income			
Donations and legacies:			
Grants	5	619,907	541,150
Donations		348,959	410,653
Legacy		5,000	-
Gift Aid refund		<u>27,240</u>	<u>22,663</u>
		<u>1,001,106</u>	<u>974,466</u>
Income from charitable activities:			
Student placement fee		<u>6,580</u>	<u>5,950</u>
Investment income			
Bank Interest - gross		<u>5,058</u>	<u>8,057</u>
Other Income			
Coronavirus Job Retention Scheme and SSP		<u>6,657</u>	<u>-</u>
Total Income		<u>1,019,401</u>	<u>988,473</u>
5. Grants Received		2021	2020
Restricted Funds:		£	£
Manchester City Council – Various grants		206,643	186,573
Greater Manchester Combined Authority		9,245	-
Other grant		20,000	20,000
Comic Relief		79,678	42,625
Edward Holt Trust		34,464	30,245
The Booth Charities		21,000	21,000
Forever Manchester		-	2,520
MACC (Big Change)		9,566	-
The Barnabas Charitable Trust		5,000	5,000
Arts Exhibition grants		-	620
The Manchester Guardian Society Charitable Trust		2,000	-
Postcode Community Trust		-	6,937
Duchy of Lancaster Benevolent Fund		5,000	3,000
The Mayor of Greater Manchester's Charity		16,000	-
Homeless Link		106,256	-
Crisis		9,950	-
Cotton Industry War Memorial Trust		14,000	-
The Steel Charitable Trust		3,428	-
Other grants		<u>19,900</u>	<u>28,696</u>
		<u>562,130</u>	<u>347,216</u>
Unrestricted Funds:			
Dickanson's Charity		500	500
Gertrude Mackennal Trust		31,377	-
Shop Direct		-	188,074
Other		<u>25,900</u>	<u>5,360</u>
		<u>57,777</u>	<u>193,934</u>
Total grants received		<u>619,907</u>	<u>541,150</u>

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2021

6. Analysis of Expenditure on Charitable Activities

	Direct Staff Costs £	Other Direct Costs £	Support Costs £	2021 Total £
Activity:				
Catering and Wellbeing	44,066	30,975	70,851	145,892
Arts Activities	11,482	38,231	60,705	110,418
Advice Service	97,785	102,255	90,633	290,673
Skills & Employment	122,596	99,886	64,423	286,905
Partnerships	-	<u>157,459</u>	-	<u>157,459</u>
	<u>275,929</u>	<u>428,806</u>	<u>286,612</u>	<u>991,347</u>
	Direct Staff Costs £	Other Direct Costs £	Support Costs £	2020 Total £
Activity:				
Catering and Wellbeing	30,672	17,975	58,610	107,257
Arts Activities	17,264	33,289	50,145	100,698
Advice Service	105,749	92,527	73,605	271,881
Skills & Employment	120,238	90,942	52,242	263,422
Partnerships	-	<u>4,312</u>	-	<u>4,312</u>
	<u>273,923</u>	<u>239,045</u>	<u>234,602</u>	<u>747,570</u>

The total of Governance costs included within support costs was £3,000 (2020 - £1,452).

In 2021 the total on charitable expenditure was £991,347 (2020 - £747,570) of which £569,395 (2020 - £513,271) was expenditure from unrestricted funds and £568,787 (2020 - £347,216) was expenditure from restricted funds.

Support costs, including Governance costs attributable to charitable activities are apportioned to the activity on the following bases:

Building costs – on the area occupied by the activity

Other support costs – on the number of staff members employed for the activity

Support costs include the salary of the Chief Executive Officer and the Operations Manager.

7. Net Income for the year	2021 £	2020 £
This is stated after charging:		
Depreciation	9,864	8,722
Auditor's fee	3,000	-
Independent examiner's fee	-	1,452

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2021

8. 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.

9. Tangible Fixed Assets

Cost	Computers	Equipment	Total
	£	£	£
As at 1 April 2020	35,654	37,095	72,749
Additions	12,156	-	12,156
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2021	<u>47,810</u>	<u>37,095</u>	<u>84,905</u>

Depreciation

As at 1 April 2020	24,027	31,249	55,276
Charge for year	7,918	1,946	9,864
On disposals	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2021	<u>31,945</u>	<u>33,195</u>	<u>65,140</u>

Net Book Value

As at 31 March 2021	<u>15,865</u>	<u>3,900</u>	<u>19,765</u>
As at 31 March 2020	<u>11,627</u>	<u>5,846</u>	<u>17,473</u>

10. Debtors	2021	2020
	£	£
Debtors & prepayments	56,480	56,879
H.M. Revenue & Customs - Gift Aid	<u>2,017</u>	<u>8,100</u>
	<u>58,497</u>	<u>64,979</u>

11. Creditors: amounts falling due within one year	2021	2020
	£	£
Deferred income (Note 12)	33,437	76,028
H.M. Revenue & Customs – PAYE/NI	10,446	7,709
Accruals	<u>99,634</u>	<u>14,698</u>
	<u>143,517</u>	<u>98,435</u>

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2021

12. Deferred Income	2021	2020
	£	£
Deferred income brought forward	76,028	15,270
Grants received in year	52,250	76,028
Amount released in year	<u>(94,841)</u>	<u>(15,270)</u>
Deferred income carried forward	<u>33,437</u>	<u>76,028</u>
 Due within one year (Note 11)	 33,437	 76,028
Due after more than one year	-	-

The balance brought forward related to a grant received to fund a support worker until 31 August 2020. A similar grant received in the current year related to the funding of support workers for a defined period and the appropriate proportion of the grant has again been deferred. A grant of £20,000 was also received where the donor specified that it was in respect of the year to 31 March 2022 and has been deferred.

13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2021 as represented by:			
Tangible fixed assets	19,765	-	19,765
Net current assets	<u>801,651</u>	<u>-</u>	<u>801,651</u>
	<u>821,416</u>	<u>-</u>	<u>821,416</u>
Fund balances at 31 March 2020 as represented by:			
Tangible fixed assets	17,473	-	17,473
Net current assets	<u>922,724</u>	<u>-</u>	<u>922,724</u>
	<u>940,197</u>	<u>-</u>	<u>940,197</u>

The Booth Centre
Notes to the Financial Statements (cont.)
Year ended 31 March 2021

14. Designated funds	2021	2020
	£	£
Building Repair Fund	50,000	50,000
Commissioning Project	-	<u>150,000</u>
	<u>50,000</u>	<u>200,000</u>

The Building Repair Fund represents funds designated for unexpected repair costs. The Commissioning Project is to increase and improve services in the city for people who are homeless and commenced in 2020-2021.

15. Reconciliation of net income to net cash generated from operating activities

	2021	2020
	£	£
Net movement in funds as per the statement of financial activities	(118,781)	127,986
Adjustments for:		
Depreciation charge	9,864	8,722
Deduct interest income shown in investing activities	(5,058)	(8,057)
Decrease in debtors	6,482	912
Increase in creditors	<u>45,082</u>	<u>59,458</u>
Net cash (used by)/generated by operating activities	<u>(62,411)</u>	<u>189,021</u>

16. Related Party Transactions

The trustees do not consider that there have been any related party transactions in the year or in the previous year.