

COMPANY NUMBER: 04109128
CHARITY NUMBER: 1086575

MANKIND UK LIMITED
(LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2019

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

FOR THE YEAR ENDED 30TH SEPTEMBER 2019

INDEX TO FINANCIAL STATEMENTS

Page No.

1	Legal and Administrative Information
2 - 10	Report of the Trustees
11	Independent Examiner's Report
12	Statement of Financial Activities
13	Balance Sheet
14 - 19	Notes to the Financial Statements

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

S Gunner
S Bostock (Resigned 5th March 2020)
C Heeger (Resigned 4th May 2019)
S Baker (Appointed 4th May 2019 Resigned
5th March 2020)
S Wilkie (Appointed 14th August 2019)
P Sandford (Appointed 30th November 2019)
J Watson (Appointed 28th November 2019)

CHIEF EXECUTIVE OFFICERS

L Hughes and M Barnard

REGISTERED OFFICE

1 Brunswick Road
Hove
East Sussex
BN3 1DG

COMPANY NUMBER

04109128 (England and Wales)

CHARITY NUMBER

1086575

INDEPENDENT EXAMINER

VMR Anderson BA (Hons) FCA DChA
Clark Brownscombe
2 St Andrews Place
Lewes
East Sussex
BN7 1UP

BANKERS

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

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

The trustees present their report and the financial statements of the company for the year ended 30th September 2019.

Trustees

The trustees who served during the year are as stated below:

S Gunner
S Bostock (Resigned 5th March 2020)
C Heeger (Resigned 4th May 2019)
S Baker (Appointed 4th May 2019 and resigned 5th March 2020)
S Wilkie (Appointed 14th August 2019)
P Sandford (Appointed 30th November 2019)
J Watson (Appointed 28th November 2019)

Ensuring our work delivers our aims

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 trustees consider how the planned activities will contribute to the aims and objectives they have set.

To consolidate this a new organisational strategy was published covering the years 2017 to 2020. This strategy will operate under four main themes:

1. **The Mankind Offer** - Developing a suite of services that gives men the right support at the right time.
2. **Knowledge Sharing** - Sharing what we learn from delivering our services and using our evidence to influence thinking.
3. **Being a Community Inclusive Organisation** - Engaging with the public, consulting widely and acting on what we hear.
4. **Ensuring sustainability** - Living our values and creating a stable, long-term future for our charity.

The focus of our work during the year

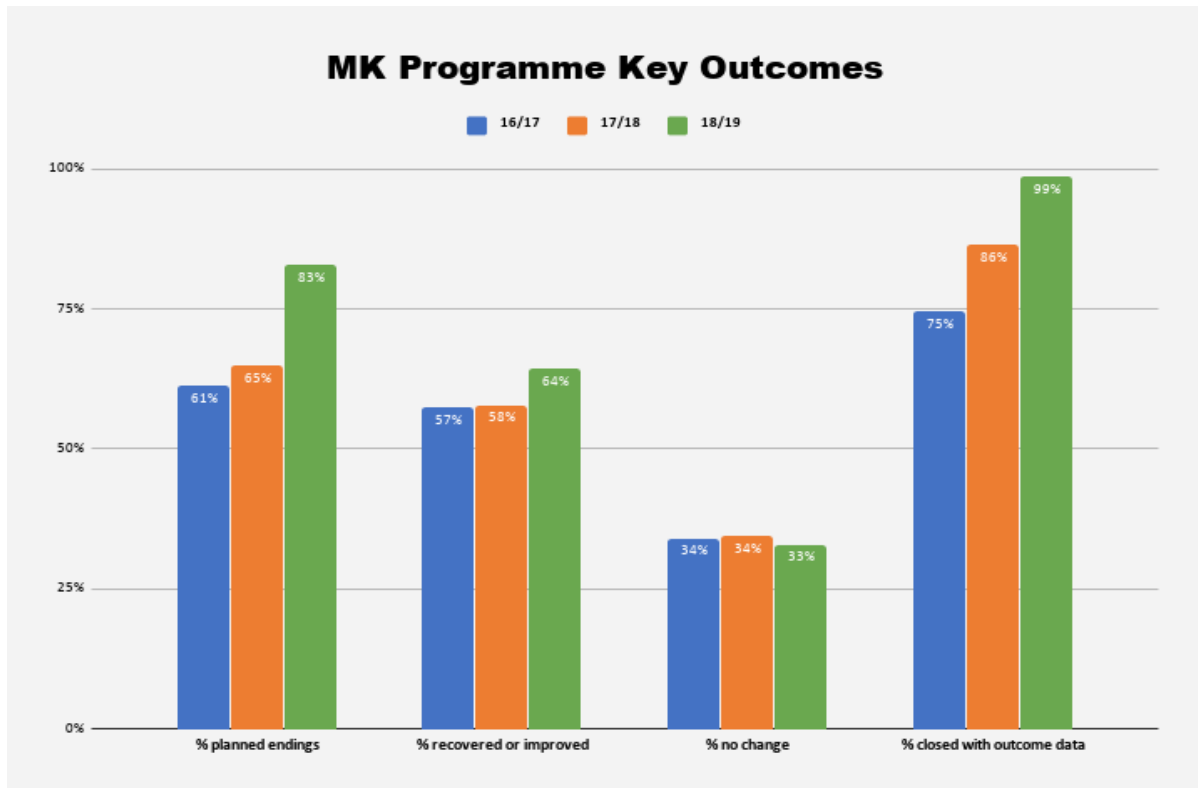
1. The Mankind Offer

Continuing our analysis of the Mankind Therapeutic Programme we have chosen four key areas to analyse year on year to monitor outcomes. As the Programme began in February 2017, we have used the previous year, February 16 to January 17 as our baseline year from which to compare subsequent years.

In the first year, 17/18, we were not expecting any great leaps due to the effects of the implementation period, but did notice some promising trends. Now in our second year, we are now pleased to report more significant changes:

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**



Planned endings

Endings can be difficult for clients, having built a trusting relationship with a counsellor there can be feelings of loss and pain leading to discomfort and anxiety about finishing. This can translate into clients not showing for their final session so as to avoid these uncomfortable feelings.

The Mankind Programme defines a set number of sessions so the client knows when the counselling is going to end. This enables the counsellor to deal with any uncomfortable or difficult issues and prepare the client for the ending of the contract. This is important as it allows the client to face their anxieties and take on new skills that will be useful in their everyday lives.

Recovered or improved

At Mankind we use the CORE outcome system (coreims.co.uk) Recovered is defined as a client being classed as 'clinical' at assessment and 'non-clinical' by the end of counselling. This is done using a set of questions with associated scoring at the beginning and end of counselling, with the CORE system calculating and reporting on the changes. Improved is defined as a movement of 0.5 or more. This is

particularly useful for our client group as we are dealing with many complex factors which means a client may still remain in the clinical realm but be able to see significant improvements in their mental health. Many factors contribute to clients ability to recover or improve during a course of counselling. Within the Mankind Programme we wanted to use the available research findings to introduce factors that can contribute towards a recovered or improved outcome. The main one of these was setting the counselling length to up to 24 weeks.

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

No change

When a client does not achieve a movement from 'clinical' to 'non-clinical' or a movement of 0.5 or more then they are classed as No Change. This does not mean that the counselling has had no effect, just that there has been no significant movement within the realm of the CORE outcome system to report. Using our other outcome reporting systems we can show more granular data that details individual areas of client improvement. This is shown below under 'Who used and benefited from our services'

% closed with outcome data

This relates to the planned endings above, in that if more clients attend their closing sessions of counselling then more can complete the administrative and outcome questionnaires that allow us to produce more accurate accounts of how we have helped them. This is not only good for us but also enables the client to see the improvements they have made and plan how they are going to incorporate these in their future daily lives.

1. Knowledge Sharing

During the year we took part in a number of consultations held by the Local Authority and Police Crime Commissioner to reset the Violence Against Women and Girls (VAWG) strategy. This was a great opportunity to share our experience of working with men and enable the local strategy to become more inclusive of the experiences of male survivors. As the consultations were multi-agency, it was also an opportunity to share our working practices with others and forge stronger links with local agencies.

The results of these consultations are due to be presented in November 2019 where a number of tendering opportunities will also be outlined. We are expecting to be able to put forward a number of bids to these tenders to secure local funds for our part in delivering services to men.

2. Being a Community Inclusive Organisation

Continuing our presentations at the Brighton Fringe Festival, we were delighted to bring back GROOMED for a one week run. This is the original play that we began our involvement with the Brighton Fringe Festival with in 2016. This was delivered in the usual format of having a Q&A session following each performance to discuss our work at Mankind.

We also launched a new website with an improved fundraising platform. This was in preparation for our new appeal called SOS - Support Our Service. This appeal will encourage the general public to become regular donors to the charity so creating a distinct group of supporters.

To help with this we have sought assistance from the Lloyds Bank Foundation Enhance Programme which provides non-financial tailored support. We shall be working with a number of consultants in the next year to consolidate and market this new appeal.

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

3. Ensure Sustainability

A new fundraising strategy was initiated however, all efforts to attract new Trust funding were unsuccessful. News then came from the MoJ of a further £4million investment in the existing Rape and Sexual Abuse Support Fund. This along with the local funding opportunities from the VAWG refresh meant that at year end, no firm decisions could be made until it was clear what these new funding opportunities are. This is expected to be known in the first quarter of the following year and future staffing/funding arrangements will be decided at this point.

How our activities deliver public benefit

All our charitable activities focus on enabling men to work through their sexually abusive experiences to achieve a better quality of life and are undertaken to further our charitable purposes for the public benefit. Rape and sexual abuse are crimes that are usually seen as being perpetrated by males on females. With the ongoing exposures of sexual abuse in all areas of society, it is becoming more widely accepted that males are also victims, and that females can be the perpetrators. However it is still generally considered that both are in the minority. This idea is backed up by research and figures such as reported incidents to Police.

This has resulted in governmental, health and social policy responses focusing on and being directed towards women, leaving very little discussion or attention on the consequences and needs of men. International research suggests that 1 in 6 men have experienced sexual abuse before the age of 18 (<https://1in6.org/get-information/the-1-in-6-statistic>).

Men can be caught in a gender trap, desperately wanting to get some help but also fearing the effect on their masculinity should they disclose. This situation will not change until there is a shift in thinking about the motivations behind sexual attacks and the creation of an environment in which men feel able to come forward and talk about their experiences. Through our partnership work with the Male Survivor Partnership, we feel that we are contributing to this shift.

What we do know is the impact of sexual abuse/rape on men has far reaching consequences that not only affect the individual victim. There is much ignorance and misinformation surrounding male rape and sexual abuse. Society's lack of understanding about the size of the problem together with the pressure on men to appear strong and masculine can increase feelings of confusion, guilt, shame and doubt. Suppression of these feelings can create many complex issues including:

- Anxiety
- Depression
- Low Self-Esteem
- Social Alienation
- Sexual Dysfunction

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

Intimacy and Trust Issues

Aggression

Delinquency

Self-Harm

Substance Misuse

Relationship Problems

Marital Breakdown

Poor Parenting

These issues can have many social and interpersonal consequences that negatively affect families and communities. For example, research shows that in the area of substance misuse there is a higher prevalence rate of men having experienced child sexual abuse than amongst the general population. Drug and alcohol misuse is associated with ill health, family breakdown, child abuse, domestic violence, poverty, stress, unemployment and lack of opportunities or education. Despite this, sexual abuse is not covered in the National Treatment Agency for substance misuse's "Models of care for the treatment of adult drug misusers" so the issue is not addressed in their substance misuse treatment. This same situation exists in many different areas such as prisons, probation, homelessness, mental health and the NHS. By enabling the core issue of sexual abuse to be addressed Mankind aims to deliver public benefit by contributing to the lessening of a wide range of social problems that can arise when a male experiences sexual abuse.

Who used and benefited from our services

The services offered at Mankind are available to anyone who identifies with our charitable purposes and is able to access our Hove centre. This does create some limitations for those who are unable or restricted by travel. Services are offered free of charge with some clients paying an agreed donation which is discussed at an initial meeting. There is a limit to the number of clients we see which is restricted by the number of counsellors we have in our team. During the year we operated with a team of 6 employed 1-1 counsellors giving a capacity of 36 clients per week. We also employ 2 Group Facilitators who deliver our group programmes with a capacity for 40 clients per year. We are the only service of its kind in the South East and at present, funding restrictions limit our service delivery to our Hove premises.

Due to the myth and taboo that surround sexual abuse, men are reluctant to disclose what has happened to them, for fear of how they will be viewed. This is reflected in the reporting figures to Police, where it is estimated that less than 1% of incidents are reported. Like other agencies in the field of sexual violence, we are still experiencing a year on year increase in referrals. This is in part due to the continuing presence of high profile abuse cases in the media and the continuing Independent Inquiry into Child Sexual Abuse.

During the year we received 141 requests for service and offered 113 initial assessments of which 81 were attended.

A total of 950 1-1 treatment sessions were offered with 813 (86%) being attended. This is in line with our usual attendance averages.

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

We also ran 3 psycho-education groups delivered to 24 men and 1 progress group for 8 men.

Engagement with men across the whole range of health services is recognised as a difficult task. In our experience, we find that though it can be difficult for men to engage with us initially, once they have attended an initial assessment they are much more likely to engage successfully with subsequent counselling.

Benefit to clients is measured using the industry standard monitoring tool CORE (Clinical Outcomes in Routine Evaluation) and our own in-house feedback tool. Using these we can demonstrate an overall clinical improvement rate of 56%.

We can dig deeper into the client outcomes using our in-house feedback tool to show a more detailed picture of their experience. This allows us to report on specific areas of difficulty and report on improvements.

Area	Positive Change
Quality of Life	100%
Family relationships	91%
Personal independence	89%
Self confidence	89%
Life skills	91%
Depression	68%
Anxiety/stress	71%
Addictions	71%
Trauma/abuse	76%
Self esteem	76%

Financial Review

The Trustees continue to review the organisation's financial situation and risks on a regular basis. Our funding is secure for 2019/20, and planning has begun on the new fundraising strategy which will be required in 2020/21 to maintain and develop our services. Bank balances continue to be sufficient to manage our cashflow.

The Board has assessed the key financial risks as being the need for replacement funding in 2018/19 and covering any unfunded costs, whether to tackle the waitlist or otherwise to improve effectiveness. The Board has an ongoing focus on these issues.

The board has reviewed the charity's reserves policy. Over the next 2/3 years, the organisation faces some financial risks against which we feel it is prudent to hold specific reserves.

The charity needs to hold a minimum level of free reserves to protect the continuity of the charity's work if income falls. The Board's review concluded that, in consideration of our current operating model and expenditure, a minimum reserve of 2 months of total operating costs is reasonable which equates to approximately £56,000 at current expenditure levels.

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

Developments since the year and plans for future periods

The charity plans to continue delivering services as outlined in the charity's purposes above. In the next year there will be a focus on monitoring the use of our new clinical step programme and subsequent outcomes.

The post of Counselling Services Coordinator came to an end in October 2017 as many of the administrative duties will be devolved down to the new employed counselling team. A new role was created, Services Systems Officer, to review existing administrative systems and implement and oversee new systems to enable the new counselling team to undertake their duties.

We will continue to stage a series of public events that will raise awareness of our work and encourage engagement and discussion of the issues for men. We will also look out for more opportunities online – via websites or apps – to reach new audiences to educate people as well as explore alternatives to face-to-face services.

We will continue to work on the creation of the Male Services Partnership and be part of the management steering group that will enable this to become a recognisable umbrella organisation for agencies working with male survivors.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 11 November 2000 and registered as a charity on 15 May 2001. The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10. Updated Articles of Association were approved by Special Resolution at an Extraordinary General Meeting on 19 July 2017.

The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and “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 1st January 2015)”.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Trustee Board. Under the requirements of the Memorandum and Articles of Association Trustees usually serve a term of three years, and may be reappointed to serve, usually for a further three year term, if they so wish. Trustees also have the power to co-opt new trustees during the year, but all co-opted trustees must stand for election at the next Annual General Meeting. All members of the Trustee Board give their time voluntarily and received no benefits from the charity during the year.

Trustees are recruited by invitation or through advertising of the role, as the case may be. The recruitment process involves an initial interview with the Chair of Trustees and the CEO, after which a prospective trustee is invited to up to three board meetings as an observer. Successful applicants are then co-opted onto the board.

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

Organisational Structure

The Mankind Trustee Board has members from a variety of backgrounds relevant to the work of the charity. The board generally meets every two months. The board requires a minimum of three trustees to be present at a meeting for it to be quorate.

A scheme of delegation is in place and day to day responsibility for the provision of services rests with the CEO. The CEO is responsible for ensuring that the charity delivers the aims and objectives of the charity as specified in its purpose. Along with day to day financial and operational management, the CEO is also responsible for fundraising; recruitment, management and training of staff; and for working with the Trustee Board to establish the organisation's strategy for the next three years.

Related Parties

The charity is a member of the British Association for Counselling and Psychotherapy and is guided by the BACP principles of best practice and code of ethics.

The aims and objectives of the charity work towards addressing Government aims and targets relating to victims as detailed in, 'A New Deal for Victims and Witnesses.' (Home Office, 2003) Aims and objectives:

- i. Reduce the adverse effects of crime on victims and witnesses, and prevent secondary victimisation by:
 - a. Ensuring that all victims of crime and people in fear of crime, benefit from more responsive local services – particularly in health, social services and housing, - and from practical and emotional support where required;
 - b. Providing for the very specific needs of certain victims and witnesses, including children, victims of rape and domestic violence; victims of racist and other hate crimes, and those who experience repeat victimisation;
- ii. To encourage more victims and witnesses to come forward by:
 - a. Increasing the willingness of victims and witnesses to report crimes and give their best evidence, thereby ensuring that more offences are brought to justice.

Our work also addresses the programme aims in 'Tackling the Health and Mental Health effects of Domestic and Sexual Violence and Abuse.' (Prof. Catherine Itzin, 2006) Improving outcomes for victims, survivors and service users (including abusers):

87. The aims of this programme are to improve practice and outcomes for individuals by:

- Reducing the mental illness, self harm, suicide and physical injury associated with victimisation;
- Increasing safety and minimising re-victimization;
- Improving the quality of life of victims and survivors; and
- Where possible preventing continued and new offending, through early and effective interventions with abusers in both the criminal justice system and the community.

Mankind is a member of The Survivors Trust, a national umbrella organisation for agencies working with victims of sexual assault. Mankind is also a founding member of the new Male Survivors Partnership.

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

Responsibilities of the Trustee Board

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company, and the statement of financial activities of the company for that year. In preparing these the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company 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 company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees

Shaun Gunner – Trustee

Date: 4th April 2020

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF**

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

I report on the financial statements of the charity for the year ended 30th September 2019, which are set out on pages 12 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the financial statements do not accord with such records;
- whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102);
- any matter which I believe should be drawn to the reader to gain a proper understanding of the financial statements.

Victoria Anderson BA (Hons) FCA DChA
Chartered Accountant
Clark Brownscombe
2 St Andrews Place
Lewes, East Sussex, BN7 1UP

Date: 8th April 2020

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	2018 £
INCOME FROM					
Charitable activities					
- Commissioned counselling		7,394	-	7,394	3,331
- Grants	5	-	211,369	211,369	223,576
Other trading activities					
- Training fees and expenses reimbursed		2,693	-	2,693	-
- Room rental and rebates		27,700	-	27,700	26,713
Donations and fundraising		4,116	-	4,116	11,590
Interest received		<u>143</u>	<u>-</u>	<u>143</u>	<u>84</u>
TOTAL		<u>42,046</u>	<u>211,369</u>	<u>253,415</u>	<u>265,294</u>
EXPENDITURE ON					
Fundraising					
		383	-	383	2,100
Charitable activities	6	<u>71,561</u>	<u>229,483</u>	<u>301,044</u>	<u>348,872</u>
TOTAL		<u>71,944</u>	<u>229,483</u>	<u>301,427</u>	<u>350,972</u>
Net movement in funds		(29,898)	(18,114)	(48,012)	(85,678)
Fund balances at 1st October 2018		<u>73,216</u>	<u>40,195</u>	<u>113,411</u>	<u>199,089</u>
Fund balances at 30th September 2019		<u>43,318</u>	<u>22,081</u>	<u>65,399</u>	<u>113,411</u>

The detailed 2018 comparative statement of financial activities is reported in note 2.

The notes form part of these financial statements

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 30TH SEPTEMBER 2019
COMPANY NUMBER: 04109128**

	Notes	2019		2018
		£	£	£
CURRENT ASSETS				
Cash at bank and in hand		70,171		<u>119,314</u>
Creditors:				
Amounts falling due within one year	8	<u>(4,772)</u>		<u>(5,903)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>65,399</u>		<u>113,411</u>
RESERVES				
Restricted funds	9	22,081		40,195
Unrestricted funds	9	<u>43,318</u>		<u>73,216</u>
		<u>65,399</u>		<u>113,411</u>

The company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006 for the year ended 30th September 2019.

The members have not required the company to obtain an audit of its financial statements in accordance with Section 476 of the Companies Act 2006.

The trustees confirm that they are responsible for:

- a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006,
- b) and preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its results for the financial year in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

These accounts were approved by the board on 19th March 2020 and signed on its behalf by:

Shaun Gunner - Trustee

The notes form part of these financial statements

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102, effective 1st January 2015), hereafter referred to as the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mankind UK Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. However, there are no judgements or assumptions that have a significant risk of causing material adjustment.

Income

Voluntary donations and grant funding are accounted for when receivable by the charity. Incoming resources from charitable trading activities are accounted for when earned.

Expenditure

Expenses are stated in the statement of financial activities using the accruals basis of accounting.

The main categories of expenditure are:-

- 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.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Value Added Tax

Value added tax is not recoverable by the charity, and where incurred is therefore included in the relevant costs in the financial activities.

Fund accounting

Funds held by the charity are:

- Unrestricted generated funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds which can only be used for particular restricted purposes within the objects of the charity.

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

Pension Scheme arrangements

The charity makes contributions to a small self-administered pension scheme which operates on a defined contribution basis to provide employees retirement benefits. Contributions are recognised in the period in which they are incurred.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at either market value or their settlement value.

Going concern

There are no material uncertainties concerning the charity's ability to continue as a going concern.

2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £
INCOME FROM			
Charitable activities			
- Commissioned counselling	3,331	-	3,331
- Grants	-	223,576	223,576
Other trading activities			
- Room rental and rebates	26,713	-	26,713
Donations	11,590	-	11,590
Interest received	<u>84</u>	<u>-</u>	<u>84</u>
TOTAL	<u>41,718</u>	<u>223,576</u>	<u>265,294</u>
EXPENDITURE ON			
Fundraising	-	2,100	2,100
Charitable activities	<u>77,314</u>	<u>271,558</u>	<u>348,872</u>
TOTAL	<u>77,314</u>	<u>273,658</u>	<u>350,972</u>
Net movement in funds	(35,596)	(50,082)	(85,678)
Fund balances at 1st October 2017	<u>108,812</u>	<u>90,277</u>	<u>199,089</u>
Fund balances at 30th September 2018	<u>73,216</u>	<u>40,195</u>	<u>113,411</u>

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

3. OPERATING DEFICIT

	2019	2018
The operating deficit is stated after charging:	£	£
Loss on disposal/depreciation	<u>=</u>	<u>31</u>

4. TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

5. GRANTS

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	2018 £
Ministry of Justice MRF	-	54,287	54,287	51,957
Big Lottery Fund	-	37,992	37,992	75,283
NHS Trauma Pathway	-	70,340	70,340	70,340
Lloyds Bank	-	20,000	20,000	25,000
Sussex PCC	-	28,750	28,750	-
Homity Trust	<u>-</u>	<u>-</u>	<u>-</u>	<u>996</u>
	<u>=</u>	<u>211,369</u>	<u>211,369</u>	<u>223,576</u>

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

6. DIRECT CHARITABLE EXPENDITURE

	Unrestricted	Restricted	Total	
	Funds	Funds	Funds	
	2019	2019	2019	2018
	£	£	£	£
Wages, salaries and counsellors	22,825	212,330	235,155	286,787
Travel and accommodation expenses	686	28	714	3,810
Rent and room hire	26,110	10,613	36,723	15,655
Legal and professional fees	3,724	614	4,338	5,183
Publicity and marketing	-	225	225	798
Insurance	-	2,590	2,590	1,541
Utilities	3,338	730	4,068	3,996
Equipment, repairs and maintenance	1,513	1,169	2,682	4,261
Printing, postage and stationery	629	610	1,239	2,983
Telephone	360	-	360	912
Computer and internet costs	7,011	-	7,011	13,338
Training costs	319	-	319	3,500
General expenses	318	574	892	581
Subscriptions	2,370	-	2,370	3,053
Accountancy and bookkeeping fees	2,358	-	2,358	2,443
Loss on disposal/ depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>31</u>
	<u>71,561</u>	<u>229,483</u>	<u>301,044</u>	<u>348,872</u>

7. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	214,046	243,509
Social security costs	12,812	20,358
Pension costs	<u>4,907</u>	<u>4,028</u>
	<u>231,765</u>	<u>267,895</u>

The average number of employees during the year was 12 (2018: 14). The number of staff to whom retirement benefits are accruing under a defined contribution scheme is 10 (2018: 9).

No employees received emoluments of over £60,000 (2018: Nil).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £57,950 (2018: £57,982).

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Social security and other taxes	3,908	5,039
Accruals	<u>864</u>	<u>864</u>
	<u>4,772</u>	<u>5,903</u>

9. MOVEMENTS IN FUNDS

	At 1st October 2018 £	Income £	Expenditure £	At 30th September 2019 £
Restricted				
Big Lottery	8,431	37,992	(43,945)	2,478
NHS Trauma Pathway	11,938	70,340	(79,559)	2,719
Ministry of Justice MRF	-	54,287	(54,287)	-
Lloyds Bank	15,094	20,000	(18,210)	16,884
Sussex PCC	<u>4,732</u>	<u>28,750</u>	<u>(33,482)</u>	<u>-</u>
	<u>40,195</u>	<u>211,369</u>	<u>(229,483)</u>	<u>22,081</u>
Unrestricted				
General	43,216	42,046	(71,944)	13,318
Designated property fund	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
	<u>73,216</u>	<u>42,046</u>	<u>(71,944)</u>	<u>43,318</u>
Total funds	<u>113,411</u>	<u>253,415</u>	<u>(301,427)</u>	<u>65,399</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net Current Assets £	Total 2019 £	Total 2018 £
Unrestricted funds	43,318	43,318	73,216
Restricted funds	<u>22,081</u>	<u>22,081</u>	<u>40,195</u>
	<u>65,399</u>	<u>65,399</u>	<u>113,411</u>

**MANKIND UK LIMITED
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER 2019**

11. LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £10. The Charity is registered as a company in England and Wales and the registered number and registered office can be found on the Legal and Administrative information page.