Alabare

England & Wales · Charity number 1006504

Details

Other names	ALABARE CHRISTIAN CARE CENTRES, Alabare Christian Care and Support
Status	Registered
Legal form	Charitable company
Company number	02604011
Registered	1991-11-29
Register	View on the Charity Commission register

Contact

Address	Riverside House 2 Watt Road Salisbury Wiltshire SP2 7UD
Phone	01722 322882
Email	enquiries@alabare.co.uk
Website	www.alabare.co.uk

Activities

Objects: 1. THE RELIEF OF POVERTY BY THE PROVISION OF SPECIAL ACCOMMODATION AND ANCILLARY SERVICES SUCH AS DAY CENTRES AND COUNSELLING FOR THOSE WHO BY REASON OF SOCIAL EMOTIONAL AND/OR PHYSICAL DISADVANTAGE (IMPAIRMENT) ARE IN NEED OF SUSTAINED SUPPORT TO ENABLE THEM TO LEAD LIVES WHICH PERMIT CHOICE AND DEVELOPMENT OF THEIR POTENTIAL AND AN ASSURED PLACE IN SOCIETY.2. THE RELIEF AND PREVENTION OF SICKNESS DISEASE AND PHYSICAL OR MENTAL DISABILITY.3. THE ADVANCEMENT OF RELIGION.

Activities: Services to tackle homelessness; ensure that those in need have access to the right support and, where appropriate, the right long-term care; provision of, or help to access, appropriate skills training and employment advice to enable service users to engage in paid or voluntary work.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£12,665,920	£12,689,597	£3,634,408	275
2024-03-31	£11,874,728	£11,572,993	£3,658,085	270
2023-03-31	£11,193,801	£11,464,370	£3,336,350	283
2022-03-31	£9,994,009	£10,169,348	£3,606,919	257
2021-03-31	£9,543,250	£9,233,805	£3,782,258	271

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Trustees

Name	Role	Appointed
Billy Wilde		2024-11-28
Deborah Pearce		2025-09-25
Dr Allie Bennington		2024-08-19
John Glen MP		2025-09-25
Lucy Hendry		2024-10-14
MALCOLM CASSELLS		
MARK PROCTOR		2018-07-12
Mickey Morrissey		2023-08-24
PHILLIP REYNOLDS		2021-06-17
Patrick Bradley		2023-12-31
Philip Sutton		2023-08-24
Rev Vernon White		2021-11-25
Richard Winstanley		2023-08-24
Sir Andrew Gregory		2025-06-05
Victoria Hamilton		2025-09-25

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Alabare

England & Wales - Charity number 1006504

Accounts

Alabaré

(A company Limited by Guarantee)

Report of the Trustees and Financial Statements

For the year ended 31 March 2025

Company number: 2604011
Charity number: 1006504

Alabaré

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For the year ended 31 March 2025

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Reference and Administrative details

Company Number
2604011

Charity Number
1006504

Registered Office
Riverside House, 2 Watt Road, Salisbury, Wiltshire SP2 7UD

Governing document
Memorandum and Articles of Association dated 24th March 2024.

Patrons
General the Lord Dannatt GCB, CBE, MC, DL
Brigadier Simon Firth CBE
Reverend Joanna Jepson
The Right Reverend Stephen Lake, Bishop of Salisbury
The Right Reverand John Lomas, Bishop of Swansea and Brecon
Bishop Bosco MacDonald, Bishop of Clifton Appointed 27th March 2025

Honorary President
John Proctor OBE

Board of Trustees

Malcolm Cassells	Chair
Teresa Barsby	Resigned 7th February 2025
Paddy Bradley	
Allie Bennington	Appointed 19th August 2024
Louse Burns	Appointed 24th January 2025, resigned 10th March 2025
Martin Clark	Resigned 27th March 2025
Lucy Hendry	Appointed 13th October 2024
Mickey Morrissey	
Alicia Proctor	
Mark Proctor	
Philip Sutton	
Phillip Reynolds	
Vernon White	
Billy Wilde	Appointed 28th November 2024
Richard Winstanley	

Committee's Structure
Finance & Resources Committee
Quality Committee
Fundraising, Marketing and Retail Committee
Nominations and Governance Committee

Key Management

Andrew Lord	Chief Executive
Vanessa Bedford	Care and Support Director
Emma Hart	Finance Director from 1st October 2024
Kirsty Scullion	Fundraising Director from 1st January 2025
James Tomlinson	Director of Marketing and Strategic Communications from 1st April 2025
Gill Turner-Callis	Senior Chaplain

Bankers
The Royal Bank of Scotland plc, 14 Minster Street, Salisbury, SP1 1TP

Solicitors
Wilsons, Alexandra House, St John's Street, Salisbury, SP1 2SB

Auditors
Fawcetts LLP, Windover House, St Ann Street, Salisbury, SP1 2DR

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2025 which should be read in conjunction with the reference and administrative details set out below. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements.

Alabaré is a charity registered with the Charity Commission and a company limited by guarantee.

Introduction by Malcolm Cassells, Chair of the Board of Trustees

The year to 31st March 2025 was one of considerable progress against a background of financial challenges for the charity sector. The year has had many successes including: gaining more mental health work, implementing new Wiltshire contracts for the homeless, and higher occupancy levels, meaning we are supporting more vulnerable people. The Executive Team has been strengthened, including the appointment of a new Finance Director, and several departments restructured. The Fundraising Team exceeded their targets, which together with strong budgetary control, enabled us to almost break even.

Over the past two years the governance of the charity has been much enhanced with a good number of new Trustee appointments which have added key skills and experience to the Board. In the last 2 years two new Board Committees have been formed covering: fundraising, marketing and retail; and nominations and governance. Furthermore, the Trustee recruitment process has improved. We now have a strong Board but are looking for more diversity and inclusivity. During 2025 the Board will seek to appoint a new Chair as I step down from the Board after nearly 17 years as a Trustee.

We have also appointed a new Patron during the past year as we seek to raise the profile of Alabaré and gain a stronger voice in national discussions about those in need.

I wish to thank our staff including our hard-working Chief Executive, volunteers including Patrons, Trustees and Ambassadors, and supporters, for their work and commitment over the year. I see and hear so many amazing stories from clients regarding the work we do and this would not be possible without the efforts of all those involved with Alabaré.

The future is an exciting one for Alabaré as we grow our services, have a greater impact, and improve our financial situation. We are very reliant upon funding from individuals, charities, partners, commissioners, and grant making organisations to maintain and develop our work and with your help, together, we can make a real difference.

Objectives and Activities

Objects

The Objects of Alabaré, as set out in its governing document, are:

- The relief of poverty by the provision of special accommodation and ancillary services, such as day centres and counselling, for those who by reason of social, emotional and/or physical disadvantage (impairment) are in need of sustained support to enable them to lead lives which permit choice and development of their potential and an assured place in society.
- The relief and prevention of sickness, disease and physical and mental disability.
- The advancement of religion.

Objects and Public Benefit

The Charity's Objects are set to reflect its community aims. The Trustees review its Objects and activities from time to time to ensure that they continue to reflect its aims. The Trustees have been engaged in the creation of a Five-Year Plan for the organisation, which was agreed at the Board of Trustees meeting in March 2025. The Trustees have considered the Charity Commission's General Guidance on public benefit and, in particular, its supplementary public guidance on "the prevention or relief of poverty for the public benefit" and "the advancement of religion for the public benefit". The Trustees are satisfied that the public benefit requirement is being met.

Our Vision in Alabaré is a society where everyone has the opportunity to live a fulfilling life.

Our Mission is to support people to find purpose, hope and meaning in their lives by providing:

- Good quality accommodation – a safe home until they can find a permanent home
- Professional support and advice – offering choice and explaining consequences
- Training in life skills
- Support in overcoming the barriers they face in transforming their lives

Our Values

The values that lie at the heart of our work are:

- Compassion: we aim to treat all others the way we would like to be treated ourselves.
- Quality Care: looks like [preferred outcomes from client engagement] and employers committed to their staff.
- Respect: We will demonstrate and expect a certain standard of behaviour between colleagues and service users/clients, and to our homes, communities and our environment.
- Honesty: We will acknowledge and improve in our weaknesses, and celebrate our successes through clear marketing, good reflective practice and excellent support work.

Our Principles

The principles embodied in the professional nature of our work:

- Integrity – expressed in honesty and reliability, transparency, accountability and trustworthiness
- Inclusiveness – welcoming people from all backgrounds, treating them fairly, recognising and valuing their distinctiveness as individuals
- Empowerment – creating an environment which enables people to take control of their own lives, by listening to them and offering choice wherever possible
- Equality in the delivery of services to our service users and employment of staff, and recognising and valuing the diversity of the communities we serve
- Collaboration in our enthusiasm for working in partnership with others

Structure, Governance and Management

Governing Documents

Alabaré is a charitable company limited by guarantee and was set up on 11 March 1991.The governing documents are the Memorandum and Articles of Association, which were last amended in March 2024.

Trustee Board

All Trustee appointments are approved formally by the Board of Trustees. Applications for trusteeship are encouraged from all sections of the community.

The Articles state that the Board shall comprise of at least five and not more than fifteen Trustees and, so far as practical, shall comprise of eleven persons who are practicing Christians including up to 4 people nominated by the Alabaré Christian Community and up to four persons of any background who support the Christian ethos. A Trustee appointed can serve a term of three years up to a maximum of nine years. They are not eligible for reappointment until a period of one year has elapsed save in exceptional circumstances.

The Board of Trustees met seven times during the year 2024/25. At 31st March 2025, the Board of Trustees agreed to delegate certain functions to four committees: i) Quality Committee chaired by Alicia Proctor ii) Finance and Resources Committee chaired by Mickey Morrisey iii) Fundraising, Marketing and Retail Committee chaired by Richard Winstanley iv) Nominations and Governance Committee chaired by Paddy Bradley. The membership of the committees consists of Trustees and volunteers with appropriate experience. The Chairs of all four committees are Trustees. In 2023, the Board of Trustees started a recruitment drive with the aim of appointing new trustees during 2023 and 2024. In 2024/25 four new trustees were appointed and three trustees resigned. In 2025 the Board of Trustees will be recruiting a new Chair of Trustees, with Malcolm Cassells resigning in December 2025 having completed 6 years as Chair of Trustees.

The Board of Trustees reviewed its governing documents in 2023. At the May 2023 Board meeting, the Board approved the change of the charity's name to Alabaré. In March 2024, the Board of Trustees approved a new Articles of Association. The Board of Trustees embarked on an external Corporate Governance review with pro-bono support from The Worshipful Company of Management Consultants, which resulted in the development of a new 5-year plan and recruitment of Jukes McWilliams which led to significant restructure of the fundraising and marketing department.

Although the Board is the key decision-making body, many of its day-to-day decisions are made by appropriate executive staff, led by the Chief Executive, within the framework of policies and procedures approved by the Board.

Process for induction and training of Trustees

A process is in place for the induction of Trustees which has been agreed by the Trustees. Training for Trustees is an initial PowerPoint presentation covering the history of the organisation, safeguarding, health and safety, professional boundaries and key policies which must be read. Further training is online and through two development afternoons each year. In addition, new Trustees visit several homes and services of the charity.

Risk Management

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of organisational control. They are responsible for ensuring that:

- The Charity is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained, and the financial information used within the Charity or for publication is reliable
- The Charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable, but not absolute, assurance against misstatement or loss. They include:

- A strategic plan and annual budget approved by Trustees

- Regular consideration by the Trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking reviews
- Delegation of authority and segregation of duties
- Identification and management of risks

The major risks to which the Charity is exposed are set out in the following table. They are reviewed by the Board of Trustees regularly.

OBJECTIVE	RISK	HOW WE MANAGE THE RISK
Provide good quality homes and services to vulnerable people	Poor quality care and / or beaches of Health and Safety legislation.	Appropriately trained and remunerated staff. Internal audit programme including regular Health & Safety audits, monitored by Finance and Resources Committee. Trustee appointed to be lead responsibility for safeguarding and a Quality Assurance Audit programme that includes service user feedback, monitored by Quality Committee.
Financially sustainable charity	Low occupancy, poor fundraising returns, not retaining local authority contracts, poor control of expenditure, impact of inflation and Govt review of Exempt Accommodation.	A 5-year financial forecast was included in the 2025 – 2030 Strategic Plan. This highlighted the need for increased fundraising income. During the year there has been a regular review of occupancy, a new fundraising strategy, management of sickness absence, employee retention, focus on delivering excellent services, budget management including regular review of agency costs, business cases approval for new opportunities, retendering of supplier contracts. Success in Statutory funding contacts with Local Government and NHS provides certainty on a substantial part of Alabaré's funding for next 3 – 5 years.
Motivated staff team	Dissatisfied staff leading to higher turnover and sickness	Annual staff survey, ongoing support via Chaplaincy service, review of pay and rewards in October 2024 and continued commitment to Living Wage and paid and volunteer staff training.
Secure and reliable IT systems	Potential breaches of Data Protection legislation, cyber attacks	Regular review meetings with an outsourced IT services provider which included protection against cyber-attack. During 2024 investment for a new Client Management system that went live in March 2025.
Leadership	Not achieving vision, not addressing issues, loss of external confidence	Recruitment of new Trustees being undertaken in 2024. A strengthening of the leadership and a new full-time Finance Director started in October 2024, a Fundraising Director in January 2025 and a Director of Marketing and Strategic Communications in April 2025.

Financial Risk Management

Price Risk
The Charity is exposed to price risk due to normal inflationary increases in the purchase price of the goods andservices purchased in the UK.

Credit Risk
The amount of exposure to any individual counterparty is not currently subject to a limit that is re-assessed annually. This is due to the type of customers and that most contracts are with public bodies.

Liquidity Risk
The Charity actively maintains a mixture of cash and long-term debt finance that is designed to ensure that theCharity has sufficient available funds for operations and planned expansions.

Interest Rate Risk
The Charity has both interest-bearing assets and interest-bearing liabilities which earn interest at both fixed andvariable rates: these are monitored closely to ensure that any risk is mitigated. The Charity has loans, which are a mix of fixed and variable interest rates. The Charity regularly reviews the loans with its lenders and is currently exploring the feasibility of purchasing additional property through loan finance.

Statutory Funding Risk
Some £10.2m of the Charity's income is from direct or indirect statutory sources. During 2023/24 contracts held with Wiltshire Council for supported housing for single homeless and vulnerable young people were put out to tender. Alabaré won the tenders and was awarded new contracts from April 2024. These contracts last a minimum of five years. Contracts are also with Wiltshire Council, Devon County Council, Hampshire County Council and NHS for the work with the homeless, young people, people with mental health problems and people with learning disabilities. A further retendering exercise was completed in late 2024 for the mental health services by the NHS. Alabaré was successful with a new contract awarded from April 2025. Indirect statutory funding is the rental income, which is largely funded by Housing Benefit. On an annual basis rent levels are reviewed and any increase is subject to approval by local authorities administering Housing Benefit.

We confirm that the major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures are established to manage those risks.

Achievements and Performance

Another very successful year for Alabaré. A year where we continued to deliver vital support to 3,272 vulnerable and homeless people and, through the securing of new funding contracts, creating the foundations of continuing the work for the next few years.

The year saw the continued development of our mental health services in Wiltshire. Since the start of lockdown in 2000, with financial support from the NHS, the telephone advice and drop-in service has grown into Alabaré Riverside Sanctuary, a confidential service aimed at anyone in Wiltshire seeking mental health support or struggling to manage their mental wellbeing. Working in partnership with other providers in the county, our mental well-being support has continued to develop with the Access Community Mental Health, offering extended telephone support, personalised recovery and well-being plans and counselling, and focusing on walking alongside people on their journey of recovery and well-being. These vital services supported over 2,700 people in Wiltshire. The service was retendered in 2024 and in partnership with other charities, we were successful in both retaining the existing service with a commitment to developing new Crisis homes in 2025.

During 2024/25 Alabaré supported 158 veterans through the supported housing across England and Wales. 350 referrals were received for Homes for Veterans, an increase of 122% on the previous year. The funding for this service has been rebid for in March 2025 and the outcome will be known in July 2025.

The young people's services provided safe and stable supported housing to 110 young people offering a foundation for growth, healing and independence. During the year we helped 69 young people develop their employability skills and 100 young people participated in the dedicated wellbeing programme.

The charity supports 47 residents with learning disabilities in Salisbury and Amesbury. The service provides accommodation and person-centered support which builds friendships and community. Alongside the residential services, are development centres at Old Sarum and Barford St Martin. The development centres focus on building skills and confidence through activities such as gardening, cooking and IT training.

Over the year Alabaré supported 192 individuals who were, or at risk of being, homeless in supported accommodation in Wiltshire, Weston-super-Mare and North Devon.

The charity had a successful fundraising year with over £2m raised from trusts, individuals, events and corporates. The 5-year financial forecasts highlighted an increasing reliance on fundraising to continue to deliver the vital services to the vulnerable. The Trustees commissioned a major review of fundraising activities by Jukes McWilliams Consultants. The Trustees approved the recommendations, which have resulted in a new fundraising and marketing strategy and a restructure of the department.

Charity's strategies for achieving its aims and objectives

A Five-Year Plan was agreed by the Board of Trustees on 27th March 2025. The plan sets out 11 key results areas to be achieved by 2030.

Effectiveness - Key Results #1
Alabaré's success in achieving its mission is measured and monitored through effective impact reporting

Effectiveness - Key results #2
To ensure that at least 80% of clients are satisfied with the Alabaré home they live in and service they receive.

Effectiveness - Key results #3
At least 75% of residents take part in BoTG/Wellbeing, Chaplaincy engagements or other similar activities to improve their wellbeing.

Sustainability - Key results #4
Ensure an annual operating surplus of 3% of expenditure to help build an unrestricted reserve equivalent to at least three months' running costs, ensuring continuity of services.

Sustainability - Key results #5
Ensure that fundraising income raises at least 33% of our expenditure.

Growth - Key result #6
Identify an appropriate measure to measure public awareness of our profile, mission, and brand at local, regional, and national levels, then achieve a 10% increase year on year to increase knowledge, build trust, foster collaboration opportunities, and influence public policy.

Growth - Key Result #7
Increase the number of bedspaces provided from 350 to 500 across Southern England and Wales to grow the charity and help more people in need

Growth - Key Result #8
Increase the number of owned properties by 5 over the lifetime of the plan

Environmental, Social, and Governance - Key result #9
Environmental: achieving Energy Efficiency Rating C, exceeding the Decent Home Standard and championing Reuse, Recycle and Reduce.

Environmental, Social, and Governance - Key result #10
Social: employees: enhance the representation of underrepresented groups by 10% within the next year. Conduct an employee wellbeing survey twice a year to measure improvements in wellbeing; ensure 90% uptake in all staff training.

Environmental, Social, and Governance - Key result #11
Governance: securing the future of the charity by ensuring 'good governance' (green) status in all the areas assessed by the COBSEO Governance Practices Self-Reporting Tool by 2026.

Meeting the challenges in the plan will require passion, commitment and relentless focus. We will also want to work with partners who share our vision and values to enable real change in our world, so that we can deliver andgrow our services to meet the needs of those we support across the breadth of our communities.

Financial and Reserves Review

In accordance with the approved 5-Year Plan, the Charity plans to build and maintain the level of free reserves to be at least three months of operating expenditure. Progress is reviewed on a regular basis by Trustees at the Finance & Resources Committee, and at Board meetings.

As at 31 March 2025, the Charity's total reserves (restricted and unrestricted) had a minor decrease from £3,658,085 to £3,634,408. Of these total reserves figure at 31 March 2025, £3,286,140 (2024: £3,223,729) related to unrestricted reserves and £348,268 (2024: £434,356) to restricted reserves.

Of the unrestricted reserves figures at 31 March 2025, £2,551,986 (2024: £2,240,502) is represented by fixed assets. The level of free reserves at 31 March 2025 is £734,154 (2024: £983,227).

The restricted reserves of £348,268 is detailed by activity in note 23. These reserves are the result of funders making grants in advance of 2024/25. They are likely to be fully expended in 2025/26 with the exception of the Salisbury Parent and Baby fund which consists of £224,000 (2024: £252,000) received from the Community of St Denys for the running costs of the home for the next 8 years and an initial 3-year grant (£60,000) from the Burnbake Trust which at 31 March 2025 has £25,000 and one year left.

Complaints

We have received no complaints about fundraising activities. All other complaints were dealt with through the Charity's complaints process.

Trustees' Responsibilities

Company law requires the Trustees (who are also the Director of Alabaré for the purpose of company law) to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity at the end of the year, and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements the Trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The Trustees also must prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees also are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosures to Auditor

Each Trustee of the Charity has confirmed in fulfilling his/her duties as a Trustee:

(a) So far as each Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware.
(b) Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information

Auditors

A resolution to re-appoint Fawcetts LLP as auditors for the ensuing year will be proposed.

The financial statements were approved and authorised for issue by the Board of Trustees on 26/6/25 and were signed on its behalf by

M. Cassells

Malcolm Cassells – Chair of Trustees

Report of the Independent Auditors
To the Members of
Alabaré

Opinion

We have audited the financial statements of Alabaré (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 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 Companies Act 2006.

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 charitable company 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 charitable company'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.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; 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 set on page 11, the Trustees (who are also directors of the charitable company for the purposes of company law and trustees of the charity for the purposes of charity law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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.

Identifying and assessing potential risks related to irregularities

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 nature of the industry and sector, control environment and financial performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and surplus recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

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 auditor's report.

Audit response to risks identified

As a result of performing the above, we identified revenue and surplus recognition a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and reviewing any correspondence with the Regulator of Social Housing and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas Jones FCCA (Senior Statutory Auditor)
for and on behalf of Fawcetts LLP, Chartered Accountants & Statutory Auditors
Windover House, St Ann Street, Salisbury, SP1 2DR
Date: 7 July 2025

Alabaré
Statement of Financial Activities
(including the Income and Expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	2024 Total £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	668,300	1,339,077	2,007,377	1,603,916
Charitable activities	4	10,180,286	-	10,180,286	9,577,541
Other trading activities	5	446,363	-	446,363	456,990
Investment Income	6	31,894	-	31,894	18,890
Other income	7	-	-	-	237,391
Total income		11,326,843	1,339,077	12,665,920	11,894,728
EXPENDITURE ON:					
Raising funds, marketing and trading activities	8	1,294,007	-	1,294,007	1,030,409
Charitable activities	8	9,970,016	1,425,574	11,395,590	10,542,584
Total expenditure		11,264,023	1,425,574	12,689,597	11,572,993
NET INCOME/(EXPENDITURE)		62,820	**(86,497)**	(23,677)	321,735
Transfers between funds		(409)	409	-	-
NET MOVEMENT IN FUNDS		**62,411**	**(86,088)**	**(23,677)**	**321,735**
RECONCILIATION OF FUNDS:					
Total funds brought forward		3,223,729	434,356	3,658,085	3,336,350
TOTAL FUNDS CARRIED FORWARD		**3,286,140**	**348,268**	**3,634,408**	**3,658,085**

The above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

Alabaré
Balance Sheet

As at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible fixed assets	15	155,297	18,831
Tangible fixed assets	16	4,699,722	4,810,509
Investments	17	9,000	9,000
		4,864,019	4,838,340
Current assets			
Debtors	18	619,937	831,702
Cash at bank and in hand		1,257,202	1,451,659
Total current assets		1,877,139	2,283,361
Liabilities			
Creditors: Amounts due within one year	19	(1,091,076)	(1,152,499)
Net current assets		786,063	1,130,862
Total assets less current liabilities		5,650,082	5,969,202
Creditors: Amounts due after more than one year	20	(2,015,674)	(2,311,117)
NET ASSETS		**3,634,408**	**3,658,085**
Funds			
Unrestricted funds	23	3,286,140	3,223,729
Restricted income funds	23	348,268	434,356
TOTAL CHARITY FUNDS		**3,634,408**	**3,658,085**

The financial statements were approved and authorised for issue by the Board of Trustees on 26/6/25 and were signed on its behalf by:

M. Cassells

Malcolm Cassells (Chairman)

Company registration number: 02604011

The notes form part of these financial statements

Alabaré

Statement of Cash Flow
For the year ended 31 March 2025

	Notes	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash provided by/(used in) operating activities	a	324,672	268,227
Cash flows from investing activities:			
Purchase of property and other fixed assets		(233,324)	(55,012)
Proceeds from disposal of fixed assets		-	425,631
Net cash provided by/(used in) investing activities		(233,324)	370,619
Cash flows from financing activities:			
Repayments of borrowing		(285,805)	(271,787)
Cash inflows from new borrowing		-	-
Net cash provided by/(used in) financing activities		(285,805)	(271,787)
CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR		(194,457)	367,059
Cash and cash equivalents brought forward	b	1,451,659	1,084,600
CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 MARCH	b	**1,257,202**	**1,451,659**

a) Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	(23,677)	321,735
Adjusted for:		
Depreciation and amortisation	207,645	216,551
(Surplus)/deficit on disposal of fixed assets	-	(237,391)
(Increase)/decrease in debtors	211,765	(166,706)
Increase/(decrease) in creditors	(71,061)	134,038
Net cash (used in)/provided by operating activities	324,672	268,227

b) Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	1,257,202	1,451,659

1. Accounting policies

a) Basis of preparation of the accounts

Alabaré is an incorporated charity in England.

The charity constitutes a public benefit entity as defined by FRS 102. 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 Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements.

All funds are reviewed annually and transfers between funds undertaken as determined by that review.

c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from charitable activities includes income as earned (i.e. as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Where contractual income is received in advance it is deferred and included in deferred income within creditors.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised.

Interest income is recognised using the effective interest method and is included when the amount can be measured reliably. On-line shop income and income derived from events is recognised as earned.

d) Expenditure recognition

Expenditure is recognised when a liability is incurred. This means that expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of VAT where applicable. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Raising funds are those costs incurred in attracting voluntary income, and those incurred in fundraising activities/events and retail.

1. **Accounting policies (continued)**
Expenditure recognition (continued)

Expenditure directly attributable to a specific activity category (e.g. raising funds and charitable activities) has been included in the relevant category. Where costs are attributable to more than one activity, they are apportioned across activities based on the time spent by staff on those activities and their use of shared resources.

The costs of central support services have been allocated to activity cost categories on a basis consistent with use of the resources pro rata to the direct costs of the various operations.

e) **Donated goods and volunteer and other donated services**
Donated goods are recognised in different ways dependent on how they are used by the charity:

(i) those donated for direct transmission to beneficiaries (chiefly clothing and food) are not included in the statement of financial activities on the basis that, if they had not been donated, the charity would not have purchased them;

(ii) those donated to be used in service provision (e.g., food for use in providing meals at the drop-in centre) are also not included in the statement of financial activities on the same basis as above;

(iv) other goods which are donated for sale through the retail operation are not included in the accounts until they are sold as they have no cost attached;

(v) where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

f) **Employee Benefits**
The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable. The assets of the scheme are held separately from those of the charity.

g) **Leasing and hire purchase commitments**
Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

h) **Intangible assets**
Intangible assets are amortised on a straight line basis over their useful lives, as follows:

IT & Website development	4 years

i) **Tangible fixed assets and depreciation**
Tangible fixed assets are stated at cost and depreciated over their useful economic lives, less any estimated residual value, at the following rates:

Land	Not depreciated
Freehold property	50 years
Short leasehold property	Period of lease
Equipment	4 years
Motor vehicles	4 years

j) **Debtors and creditors receivable/payable within one year**
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

k) **Investments**
Investments are included in the financial statements at market value. All gains and losses are taken to the Statement of Financial Activities in line with the Charity SORP.

l) **Loans and borrowings**
Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

m) **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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Alabaré
Statement of Financial Activities
(including the Income and Expenditure account)

For the year ended 31 March 2025

2. Comparative Statement of Financial Activities - comparative balances as at 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies		540,349	1,063,567	1,603,916
Charitable activities		9,577,541	-	9,577,541
Other trading activities		456,990	-	456,990
Investment Income		18,890	-	18,890
Other income		237,391	-	237,391
Total income		10,831,161	1,063,567	11,894,728
EXPENDITURE ON:				
Raising funds, marketing and trading activities		1,030,409	-	1,030,409
Charitable activities		9,444,196	1,098,388	10,542,584
Total expenditure		10,474,605	1,098,388	11,572,993
NET INCOME/(EXPENDITURE)		356,556	(34,821)	321,735
Transfers between funds		-	409	-
NET MOVEMENT IN FUNDS		**356,556**	**(34,412)**	**321,735**
RECONCILIATION OF FUNDS:				
Total funds brought forward		2,867,173	469,177	3,336,350
TOTAL FUNDS CARRIED FORWARD		**3,223,729**	**434,765**	**3,658,085**

The above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

3. Donations and legacies

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Charitable Trusts - general grants	9,250	1,284,223	1,293,473	1,089,288
Other general grants	2,000	20,834	22,834	2,840
Corporate donations	84,530	8,353	92,883	78,277
Individual donations	428,874	3,767	432,641	187,849
Church/community groups	47,131	21,900	69,031	56,300
Legacies	-	-	-	50,000
Fundraising events	96,515	-	96,515	139,362
	668,300	1,339,077	2,007,377	1,603,916
2024 total	*540,349*	*1,063,567*	*1,603,916*	

4. Income from charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Public Sector Contracts	5,591,905	-	5,591,905	5,226,327
Accommodation charges	4,570,589	-	4,570,589	4,347,716
Other income	17,792	-	17,792	3,498
	10,180,286	-	10,180,286	9,577,541
2024 total	*9,577,541*	-	*9,577,541*	

5. Other trading activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Sales from retail activities	385,363	-	385,363	404,995
Other income	61,000	-	61,000	51,995
	446,363	-	446,363	456,990
2024 total	*456,990*	-	*456,990*	

6. Investment income

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Bank interest	31,894	-	31,894	18,890
	31,894	-	31,894	18,890
2024 total	*18,890*	-	*18,890*	

7. Other income

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Surplus on sale of fixed asset	-	-	-	237,391
	-	-	-	237,391

8. Expenditure

	Staff costs £	Other direct costs £	Support costs £	Total 2025 £	Total 2024 £
Raising funds, marketing and trading activities					
Fund raising and marketing team	594,660	190,392	102,460	887,512	684,096
Charity shops	227,471	132,096	46,928	406,495	346,313
	822,131	322,488	149,388	1,294,007	1,030,409
Charitable activities					
Veterans	995,756	889,663	246,073	2,131,492	1,667,234
Homeless	1,273,857	1,204,735	323,490	2,802,082	2,630,406
Young people	1,114,455	919,229	265,423	2,299,107	2,119,238
Mental health	953,362	340,678	168,890	1,462,930	1,244,921
Learning disabilities	1,420,715	285,805	222,724	1,929,244	1,818,674
Training, development and enterprise	503,012	178,744	88,979	770,735	1,062,111
	6,261,157	3,818,854	1,315,579	11,395,590	10,542,584
	7,083,288	4,141,342	1,464,967	12,689,597	11,572,993
TOTAL 2024	*6,492,960*	*3,832,616*	*1,247,417*	*11,572,993*	

9. Support costs

	Total 2025 £	Total 2024 £
Staff costs	753,857	710,276
Property costs	81,944	25,085
IT costs	221,631	148,249
HR and administration costs	281,605	215,846
Finance charges	133,107	147,961
	1,472,144	1,247,417

10. Net income/(expenditure)

This is stated after charging:	Total 2025 £	Total 2024 £
Depreciation and amortisation	207,645	216,551
Surplus on disposal of fixed assets	-	237,391
Auditors' remuneration:		
- audit	9,990	9,984
- non-audit	2,704	2,376
Operating lease rentals:		
- property rental	1,278,900	1,261,489

11. Staff costs and numbers

	2025	2024
	£	£
Salaries and wages	6,601,490	6,116,372
Sessional staff (including agency)	463,305	410,483
Employer's national insurance and contributions	586,413	495,871
Employer's pension contributions	185,936	180,510
	7,837,144	7,203,236

The average number of people employed, including part-time staff:	2025	2024
	No.	No.
	275	270

One employee earned between £80,001 and £90,000 per annum during the current and employer pension contributions of £4,894 were made in respect of the above individual's employment.

The value of services provided by volunteers is not incorporated into these financial statements but makes a significant impact on the work the charity is able to deliver. In the year to 31st March 2025 a total of 24,900 hours was volunteered in this way (2024: 24,198 hours).

The key management personnel of the charity are listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services was £307,470 (2024: £779,961). The positions which are deemed to be key management have been reviewed and this has been reduced from 16 in 2024 to 5 in 2025.

12. Trustees expenses and remuneration

Trustees are not remunerated. Travel expenses of £136 were reimbursed to 1 trustee during the year (2024: £342 - 1 - travel expenses).

13. Pension

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable by the charity amounted to £185,936 (2024: £180,510). Included within the pension contributions are amounts paid after the year end of £35,536 (2024: £29,200).

14. Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and 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

15. Intangible fixed assets

	IT and Website Development
	£
Cost	
At 1 April 2024	22,945
Additions	152,823
Disposals	-
At 31 March 2025	175,768
Amortisation	
At 1 April 2024	4,114
Charge for the year	16,357
Eliminated on disposals	-
At 31 March 2025	20,471
At 31 March 2025	155,297
At 31 March 2024	18,831

16. Tangible fixed assets

	Freehold property	Short leasehold property	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	5,561,523	426,874	332,841	89,113	6,410,351
Additions	31,563	30,145	-	18,793	80,501
Disposals	-	-	-	-	-
At 31 March 2025	5,593,086	457,019	332,841	107,906	6,490,852
Depreciation					
At 1 April 2024	985,932	233,938	305,550	74,422	1,599,842
Charge for the year	107,406	53,080	18,310	12,492	191,288
Eliminated on disposals	-	-	-	-	-
At 31 March 2025	1,093,338	287,018	323,860	86,914	1,791,130
At 31 March 2025	4,499,748	170,001	8,981	20,992	4,699,722
At 31 March 2024	4,575,591	192,936	27,291	14,691	4,810,509

17. Investments

	2025	2024
	£	£
Unlisted UK equity investments	9,000	9,000

18. Debtors

	2025	2024
	£	£
Trade debtors	427,316	507,543
Deposits	14,096	23,371
Accrued income	16,416	46,901
Prepayments	85,491	64,871
Other debtors	76,618	189,016
	619,937	831,702

19. **Creditors: amounts due within one year**	2025	2024
	£	£
Trade creditors	299,504	222,197
Tax and National Insurance	144,511	121,813
Deferred income (note 21)	70,800	44,938
Other creditors	107,777	342,215
Bank loan	287,359	277,721
Accruals	181,125	143,615
	1,091,076	1,152,499

20. **Creditors: amounts due after more than one year**	2025	2024
	£	£
Bank loans	2,015,674	2,311,117

Repayable by instalments:	2025	2024
	£	£
Less than 1 year	287,359	277,721
Between 2 and 5 years	244,942	933,909
In 5 years or more	1,770,732	1,377,208
	2,303,033	2,588,838

Loan terms and security:

All the loans are based on variable rate terms and are secured against the properties of the charity.

Triodos Bank: total loan of £530,463 - 25 year term at 2.5% above base, maturing in March 2043.

RBS: total loan of £593,005 - 6 year term, 15 year term and 25 year term at 2.5% above base, maturing in October 2026, December 2028 and January 2040, July 2040 and October 2040.

Lloyds: total loan of £1,179,565 - 15 year term at 2.4% above base, maturing in January 2030 and 2031 and 12 year term at 3.89% fixed/2.15% above base, maturing in September 2031 and July 2033.

21. **Deferred Income**	2025	2024
	£	£
Total deferred income at 1 April	44,938	20,910
Additions during the year	2,521,009	2,494,038
Released to income	(2,495,147)	(2,470,010)
Total deferred income at 31 March	**70,800**	**44,938**

Deferred income represents contract and grant income relating to the proportion of funding for 2025/26 services.

22. Operating lease commitments

As at 31 March the charity had total future minimum lease payments under non-cancellable

	2025 £	2024 £
Less than 1 year	33,450	23,100
Between 2 and 5 years	1,155,117	1,059,908
In 5 years or more	167,023	178,481
	1,355,590	1,261,489

23. Statement of funds

	Balance at 1 Apr 24 £	Incoming resources £	Outgoing resources £	Transfers to/(from) £	Balance at 31 Mar 25 £
Restricted funds:					
Veterans	54,751	1,178,957	(1,156,236)	-	77,472
Homeless	4,775	25,072	(30,256)	409	-
Young People:					
Salisbury Mother & Baby	252,000	-	(28,000)	-	224,000
Other Young People	22,860	66,762	(89,622)	-	-
Learning disabilities and mental health:					
Riverside Sanctuary	500	6,699	(6,699)	-	500
Learning disabilities	15,000	-	(15,000)	-	-
Training, development and enterprise	84,200	8,082	(73,012)	-	19,270
Other operations	270	53,505	(26,749)	-	27,026
	434,356	1,339,077	(1,425,574)	409	348,268
Unrestricted funds:					
General - fixed assets	2,240,502	-	(207,645)	519,129	2,551,986
General - other funds	983,227	11,326,843	(11,056,378)	(519,538)	734,154
	3,223,729	11,326,843	(11,264,023)	(409)	3,286,140
	3,658,085	12,665,920	(12,689,597)	-	3,634,408

Restricted funds: these represent grants and donations received for specific purposes within each charitable activity. The transfer represents the release of restricted funds used to purchase fixed assets as in line with the accounting policies.

General - fixed assets: this represents the net book value of fixed assets less bank loans secured against the properties.

23. Statement of funds (continued)

Comparative statement of funds for the year ended 31 March 2024:

	Balance at 1 Apr 23 £	Incoming resources £	Outgoing resources £	Transfers to/(from) £	Balance at 31 Mar 24 £
Restricted funds:					
Veterans	36,360	566,293	(547,902)	-	54,751
Homeless	6,114	29,280	(30,619)	-	4,775
Young People:					-
Salisbury Mother & Baby	280,000	-	(28,000)	-	252,000
Other Young People	20,000	41,555	(38,695)	-	22,860
Learning disabilities and mental health:					
Riverside Sanctuary	-	500	-	-	500
Learning disabilities	15,000	-	-	-	15,000
Training, development and enterprise	111,703	425,639	(453,142)	-	84,200
Other operations	-	300	(30)	-	270
	469,177	1,063,567	(1,098,388)	-	434,356
Unrestricted funds:					
General - fixed assets	2,318,494	-	(216,551)	138,559	2,240,502
General - other funds	548,679	10,831,161	(10,258,054)	(138,559)	983,227
	2,867,173	10,831,161	(10,474,605)	-	3,223,729
	3,336,350	11,894,728	(11,572,993)	-	3,658,085

24. Analysis of net assets between funds

	Fixed assets £	Net current assets £	Creditors > 1 year £	Total £
Restricted funds	-	348,268	-	348,268
Unrestricted funds:				
General - fixed assets	4,855,019	(287,359)	(2,015,674)	2,551,986
General - other funds	9,000	725,154	-	734,154
Net assets at the end of the year	4,864,019	786,063	(2,015,674)	3,634,408

Comparative analysis of net assets between funds for the year ended 31 March 2024:

	Fixed assets £	Net current assets £	Creditors > 1 year £	Total £
Restricted funds	-	434,356	-	434,356
Unrestricted funds:				
General - fixed assets	4,829,340	(277,721)	(2,311,117)	2,240,502
General - other funds	9,000	974,227	-	983,227
Net assets as at 31 March 2024	4,838,340	1,130,862	(2,311,117)	3,658,085

25. Related party transactions

There are no related party transactions (2024: none).

26. Status

The charity is limited by guarantee and has no share capital.

Alabare

England & Wales - Charity number 1006504

Accounts

Alabaré
(Formerly Alabaré Christian Care And Support)
(A company Limited by Guarantee)

Report of the Trustees and Financial Statements

For the year ended 31 March 2024

Company number: 2604011
Charity number: 1006504

Alabaré

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For the year ended 31 March 2024

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Reference and Administrative details

Company Number
2604011

Charity Number
1006504

Registered Office
Riverside House, 2 Watt Road, Salisbury, Wiltshire SP2 7UD

Governing document
Memorandum and Articles of Association dated 28 March 2024.

Patrons

General the Lord Dannatt GCB, CBE, MC, DL
Brigadier Simon Firth CBE
Reverend Joanna Jepson
The Right Revered Stephen Lake, Bishop of Salisbury

Honorary President
John Proctor

Board of Trustees

Malcolm Cassells	Chair of Board
Don Alexander	Resigned 6th July 2023
Teresa Barsby	Vice Chair
Paddy Bradley	Appointed 31st December 2023
Martin Clark	
Catherine Detain	Resigned 5th February 2024
Mickey Morrissey	Appointed 24th August 2023
Alicia Proctor	Vice Chair
Mark Proctor	
Phillip Reynolds	
Philip Sutton	Appointed 24th August 2023
Richard Winstanley	Appointed 24th August 2023
Vernon White	

Committees Structure
Finance & Resources Committee
Quality Committee
Fundraising, Marketing and Retail Committee from January 2024

Key Management

Andrew Lord	(Chief Executive)
Rakesh Gulati	(Finance & Commercial Director) until 25th January 2024
Vanessa Bedford	(Care and Support Director)
Gill Turner- Callis	(Senior Chaplain)
Kirsty Scullion	(Partnership and Income Generation Manager)
Rebecca Mullen	(Fundraising Events & Development Manager)
Claire Sime	(Marketing & Individual Giving Manager)
Jo King	(Charity Manager)
Sue Gumbleton	(Operations Manager) until 31st March 2024
Anne Williams	(Operations Manager) until 8th April 2024
Georgina Hackett	(Operations Manager)
Spencer Watmore	(Operations Manager)
Jacob Beale	(Operations Manager)
Rob Gibson	(Operations Manager) until 2nd February 2024
Nick Dalton	(Financial Controller)
Karen Bell	(HR Manager)

Bankers
The Royal Bank of Scotland plc, 14 Minster Street, Salisbury, Wiltshire, SP1 1TP

Solicitors
Wilsons, Alexandra House, St John's Street, Salisbury, SP1 2SB

Auditors
Fawcetts LLP, Windover House, St Ann Street, Salisbury, SP1 2DR

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2024 which should be read in conjunction with the reference and administrative details set out below. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements.

Alabaré is a charity registered with the Charity Commission and a company limited by guarantee.

Objectives and Activities

Objects
The Objects of Alabaré, as set out in its governing document, are:

- The relief of poverty by the provision of special accommodation and ancillary services, such as day centres and counselling, for those who by reason of social, emotional and/or physical disadvantage (impairment) are in need of sustained support to enable them to lead lives which permit choice and development of their potential and an assured place in society.
- The relief and prevention of sickness, disease and physical and mental disability.
- The advancement of religion.

Objects and Public Benefit
The Charity's Objects are set to reflect its community aims. The Trustees review its Objects and activities from time to time to ensure that they continue to reflect its aims. The Trustees have been engaged in the creation of a Five-Year Plan for the organisation, which was agreed at the Board of Trustees meeting in March 2023. The Trustees have considered the Charity Commission's General Guidance on public benefit and, in particular, its supplementary public guidance on "the prevention or relief of poverty for the public benefit" and "the advancement of religion for the public benefit". The Trustees are satisfied that the public benefit requirement is being met.

Our Vision in Alabaré is a society where everyone has the opportunity to live a fulfilling life.

Our Mission is to support people to find purpose, hope and meaning in their lives by providing:

- Good quality accommodation – a safe home until they can find a permanent home
- Professional support and advice – offering choice and explaining consequences
- Training in life skills
- Care, compassion and respect – listening to their needs and aspirations
- Support in overcoming the barriers they face in transforming their lives

Our Values

The values that lie at the heart of our work are:

- Care for service users, who are often vulnerable and marginalised
- Compassion for those in difficulty or in distress
- Generosity in allowing people another chance
- Respect for all: valuing each person, their experience, opinions and choices

Our Principles

The principles embodied in the professional nature of our work:

- Integrity – expressed in honesty and reliability, transparency, accountability and trustworthiness
- Inclusiveness – welcoming people from all backgrounds, treating them fairly, recognising and valuingtheir distinctiveness as individuals
- Empowerment – creating an environment which enables people to take control of their own lives, bylistening to them and offering choice wherever possible
- Equality in the delivery of services to our service users and employment of staff, and recognising andvaluing the diversity of the communities we serve
- Collaboration in our enthusiasm for working in partnership with others

Structure, Governance and Management

Governing Documents

Alabaré is a charitable company limited by guarantee and was set up on 11 March 1991.The governing documents are the Memorandum and Articles of Association, which were amended on 28 March 2024.

Trustee Board

All Trustee appointments are approved formally by the Board of Trustees. Applications for trusteeship are encouraged from all sections of the community. In addition, the Trustees are keen that their membership reflectsthe geographical area that the Charity serves.

The Articles state that the Board shall consist of at least five and not more than fifteen Trustees and, so far as practical, shall comprise of eleven persons who are practicing Christians, including up to four persons who have been nominated by the Alabaré Christian Community and up to four persons of any background who support the Christian ethos. A Trustee appointed can serve a term of three years up to a maximum of nine years. They are not eligible for reappointment until a period of one year has elapsed, unless in exceptional circumstances.

The Board of Trustees met seven times during the year 2023/24. T he Board of Trustees agreed to delegate certain functions to three committees: i) Quality Committee chaired by Alicia Proctor ii) Finance and Resources Committee chaired by Teresa Barsby and the Fundraising, Marketing and Retail Committee which first met in January 2024, chaired by Richard Winstanley. The membership of the committees consists of Trustees and volunteers with appropriate experience. The Chairs of all three committees are Trustees. In 2023, the Board of Trustees started a recruitment drive with the aim of appointing new trustees during 2023 and during the year 2023/24 four new trustees were appointed. The Board of Trustees wishes to further strength the Board and new trustees will be recruited in 2024.

The Board of Trustees reviewed its governing documents in 2023. At the May 2023 Board meeting, the Board approved the change of the charity's name to Alabaré. On 28 March 2024, the Board of Trustees approved a new Articles of Association, which have been submitted to Companies House. The Board of Trustees has also embarked on an external Corporate Governance review with pro-bono support from The Worshipful Company of Management Consultants. The results are expected later in 2024.

Although the Board is the key decision-making body, many of its day-to-day decisions are made by appropriate executive staff, led by the Chief Executive, within the framework of policies and procedures approved by the Board.

Process for induction and training of Trustees

A process is in place for the induction of Trustees which has been agreed by the Trustees. Training for Trustees is an initial PowerPoint covering the history of the organisation, safeguarding, health and safety, professional boundaries and key policies which must be read. Further training is online and through two development afternoons each year. In addition, new Trustees visit several homes and services of the charity.

Risk Management

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of organisational control. They are responsible for ensuring that:

- The Charity is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained, and the financial information used within the Charity or for publication is reliable
- The Charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable, but not absolute, assurance against misstatement or loss. They include:

- A strategic plan and annual budget approved by Trustees
- Regular consideration by the Trustees of financial results, variance from budgets, non-financialperformance indicators and benchmarking reviews
- Delegation of authority and segregation of duties
- Identification and management of risks

The major risks to which the Charity is exposed are set out in the following table. They are reviewed by the Boardof Trustees regularly.

OBJECTIVE	RISK	HOW WE MANAGE THE RISK
Provide good quality homes and services to vulnerable people	Poor quality care and / or beaches of Health and Safety legislation.	Appropriately trained and remunerated staff. Internal audit programme including regular Health & Safety audits, monitored by Finance and Resources Committee. Trustee appointed to be lead responsibility for safeguarding and a Quality Assurance Audit programme that includes service user feedback, monitored by Quality Committee.
Financially sustainable charity	Low occupancy, poor fundraising returns, not retaining local authority contracts, poor control of expenditure, impact of inflation and Govt review of Exempt Accommodation.	A 5-year financial forecast was included in the 2023 – 2028 Strategic Plan. This highlighted the need for increasing fundraising income. Regular review of occupancy, 2 year rolling fundraising plan, management of sickness absence, employee retention, delivering excellent services, budget management including regular review of agency costs, business cases approval for new opportunities, retendering of supplier contracts.
Motivated staff team	Dissatisfied staff leading to higher turnover and sickness	Annual staff survey, ongoing support via Chaplaincy service, review of pay and rewards in October 2023 and March 2024, commitment to Living Wage and paid and volunteer staff training.
Secure and reliable IT systems	Potential breaches of Data Protection legislation, cyber attacks	Regular review meetings with outsourced IT services provider which included protection against cyber-attack.
Leadership	Not achieving vision, not addressing issues, loss of external confidence	4 New trustees were recruited in 2023 and further recruitment will take place in 2024. The proposed recruitment of a full-time Finance Director in 2024.

Financial Risk Management

Price Risk

The Charity is exposed to price risk due to normal inflationary increases in the purchase price of the goods andservices purchased in the UK.

Credit Risk

The amount of exposure to any individual counterparty is not currently subject to a limit that is reassessedannually. This is due to the type of customers and that most contracts are with public bodies.

Liquidity Risk

The Charity actively maintains a mixture of cash and long-term debt finance that is designed to ensure that theCharity has sufficient available funds for operations and planned expansions.

Interest Rate Risk

The Charity has both interest-bearing assets and interest-bearing liabilities which earn interest at both fixed andvariable rates: these are monitored closely to ensure that any risk is mitigated. The Charity has loans, which are a mix of fixed and variable interest rates. The Charity regularly reviews the loans with its lenders and in March 2019, £900k of a Lloyds Bank variable loan was transferred to a fixed interest rate loan and in June 2020 the Trustees approved a furthertransfer of Lloyds Bank variable loan to fixed interest rate loan.

Statutory Funding Risk

Some £9.6m of the Charity's income is from direct or indirect statutory sources. During 2017/18 contracts held withWiltshire Council for supported housing for single homeless and vulnerable young people were put out to tender. Alabaré won the tenders and was awarded new contracts from April 2018. These contracts last a minimum of five years. Contracts are also with Wiltshire Council, Devon County Council, Hampshire County Council and NHS for the work with the homeless, young people, people with mental health problems and people with learning disabilities. A further retendering exercise was completed in late 2023 and new contracts have been awarded by Wiltshire Council to Alabaré for supported housing for the homeless and young people and supported living for people with learning disabilities. These contacts are up to 5 years from April 2024.

We confirm that the major risks to which the Charity is exposed, as identified by the Trustees, have been reviewedand systems or procedures are established to manage those risks.

Achievements and Performance

Another very successful year for Alabaré. A year where we continued to deliver vital support to 2,894 vulnerable and homeless people and, through the securing of new funding contracts, creating the foundations of continuing the work for the next few years.

The year saw the continued development of our mental health services in Wiltshire. Since the year 2020, with financial support from the NHS, the telephone advice and drop-in service has grown into Alabaré Riverside Sanctuary, a confidential service aimed at anyone in Wiltshire seeking mental health support or struggling to manage their mental wellbeing. Working in partnership with other providers in the county, our mental wellbeing support has continued to develop with the Access Community Mental Health, offering extended telephone support, personalised recovery and wellbeing plans and counselling, and focusing on walking alongside people on their journey of recovery and well-being. These vital services supported over 1,944 people in Wiltshire.

Our Boots on the Ground team were busy supporting veterans to engage in community projects. The programme includes a wide range of projects to encourage veterans to be active - from beautifying an old station in North

Wales by gardening and planting flowers, working on the garden of the former Prime Minister at Arundells Salisbury, to helping restore a Victorian Artillery Battery in Gibraltar. The first cohort of self-builders completed their year of assisting in the construction of homes in Ludgershall and moved into their own homes. The Plymouth self-build scheme is close to completion and several of the self-builders have moved into their new home. Further schemes are planned in Plymouth and South Wales.

The winning and the renewal of funding contracts was an important part of last year's work to provide future financial sustainability. Our residential work received a major boost with the recommissioning of the supported living services for people with learning disabilities, residential services for the homeless and young people. The new contracts with Wiltshire Council provide stability for the next 5 years. Equally the Op Fortitude initiative has provided much needed funds to ensure we can provide accommodation and support for veterans who are homeless or at risk of homelessness. A restructuring across the Homes for Veterans also occurred creating a more integrated pathway of care and support for ex-Armed Service Personnel incorporating the Charity's Boots on the Ground and Self-Build initiatives. The successful recommissioning of these contracts and funding provides a strong foundation for 2024 onwards.

2023/24 was a successful year for fundraising, with the target of £1.6m achieved. Grants were received from Armed Forces Covenant Trust Fund, the Army Benevolent Fund, RN&RMC, Veterans Foundation as well as several Community Foundations, Charitable Foundations and Local Council grants along with many others. Big Sleep events at Old Royal Naval College Greenwich and Salisbury Cathedral were very successful with further Big Sleep events planned for the forthcoming year. Supporters from across our region and beyond took part in fundraising and awareness raising for us and responded generously to our appeals, an increased number of corporates supported the Charity through attending events, sponsorship and direct donations partnering with us in the work. The Charity is very grateful for the support given by Trusts, our Corporate Partners, individuals, churches and all parts of the community.

Charity's strategies for achieving its aims and objectives

A Five-Year Plan was agreed by the Board of Trustees on 30th March 2023. The Plan has the following strategic themes:

- **Valuing our People** – by recruiting, retaining, developing and rewarding the best people for full-time, part-time and volunteer roles to take Alabaré forward, creating an environment of collaborative decision making, and a fully inclusive workplace.

- **Delivering Excellent Services** – by providing a person-centered approach service users, homes meet organisational standards for furniture and fittings and a bi-yearly quality and audit programme.

- **Living our Values** – by reflecting and celebrating our ethos and values and our Christian mission and identity, embracing all those who need our support with open arms to meet our aspiration that no-one should be turned away, strengthening our relationship with churches and faith groups, and increasing internal collaboration across all Alabaré services.

- **Creating a Financial Sustainable Charity** – by having a high performing Board, building reserves, reducing the reliance on leased properties, actively open to mergers and acquisitions, improving profitability of our retail operations and improving fundraising returns.

- **Promoting our Charity** – supporting service users to have voice in public forums, to be an expert voice advocating for the needs of our service users and ensuring the public understand the impact of the charity.

- **Meeting our Environmental Responsibilities** – through the charity's Greening initiative develop and implement a strategy that ensures the charity is a good steward of the environment and meet our legal responsibilities.

Meeting the challenges in the plan will require passion, commitment and relentless focus. We will also want to work with partners who share our vision and values to enable real change in our world, so that we can deliver andgrow our services to meet the needs of those we support across the breadth of our communities.

Financial and Reserves Review

In accordance with the approved 5-Year Plan covering 2023-2028, the Charity plans to build and maintain the level of free reserves to be at least three months of operating expenditure. Progress is reviewed on a regular basis by Trustees at the Finance & Resources Committee, and at Board meetings.

As at 31 March 2024, the Charity's total reserves (restricted and unrestricted) had increased from £3,336k to £3,658k. Of the total reserves figure at 31 March 2024, £3,224k (£2,867k) related to unrestricted reserves and £434k (£469k) to restricted reserves.

Of the unrestricted reserves figure at 31 March 2024, £2,241k (£2,318k) is represented by fixed assets. The level of free reserves at 31 March 2024 is £983k (£549k). These reserves were impacted by the sale of a property that generated £237k surplus, see note 7.

The restricted reserves of £434k is detailed by activity in note 23. These reserves are the result of funders makinggrants in advance of 2023/24. They are likely to be fully expended in 2024/25 with the exception of the Salisbury Parent and Baby fund which consists of £252k (£280k) received from the Community of St Denys for the running costs of the home for the next 9 years and an initial 3 year grant (£60k) from the Burnbake Trust which at 31.3.24 has £40k and two years left.

Complaints

We have received no complaints about fundraising activities. All other complaints were dealt with through theCharity's complaints process.

Trustees' Responsibilities

Company law requires the Trustees (who are also the Director of Alabaré for the purpose of company law) to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity at the end of the year, and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements the Trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The Trustees also must prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees also are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosures to Auditor

Each Trustee of the Charity has confirmed in fulfilling his/her duties as a Trustee:

a) So far as each Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware;
b) Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information

Auditors

A resolution to re-appoint Fawcetts LLP as auditors for the ensuing year will be proposed.

The financial statements were approved and authorised for issue by the Board of Trustees on 27/6/24
and were signed on its behalf by

M. Cassells

Malcolm Cassells – Chair of Board of Trustees

Report of the Independent Auditors
To the Members of
Alabaré

Opinion

We have audited the financial statements of Alabaré (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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 Companies Act 2006.

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 charitable company 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 charitable company'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.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; 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 set on page 9, the Trustees (who are also directors of the charitable company for the purposes of company law and trustees of the charity for the purposes of charity law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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.

Identifying and assessing potential risks related to irregularities

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 nature of the industry and sector, control environment and financial performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and surplus recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

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 auditor's report.

Audit response to risks identified

As a result of performing the above, we identified revenue and surplus recognition a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and reviewing any correspondence with the Regulator of Social Housing and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas Jones FCCA (Senior Statutory Auditor)
for and on behalf of Fawcetts LLP, Chartered Accountants & Statutory Auditors
Windover House, St Ann Street, Salisbury, SP1 2DR
Date: 15 July 2024

Alabaré
Statement of Financial Activities
(including the Income and Expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	2023 Total £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	540,349	1,063,567	1,603,916	1,162,237
Charitable activities	4	9,577,541	-	9,577,541	9,410,459
Other trading activities	5	456,990	-	456,990	612,563
Investment Income	6	18,890	-	18,890	8,542
Other income	7	237,391	-	237,391	-
Total income		10,831,161	1,063,567	11,894,728	11,193,801
EXPENDITURE ON:					
Raising funds, marketing and trading activities	8	1,030,409	-	1,030,409	932,021
Charitable activities	8	9,444,196	1,098,388	10,542,584	10,532,349
Total expenditure		10,474,605	1,098,388	11,572,993	11,464,370
NET INCOME/(EXPENDITURE)		356,556	**(34,821)**	321,735	(270,569)
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		**356,556**	**(34,821)**	**321,735**	**(270,569)**
RECONCILIATION OF FUNDS:					
Total funds brought forward		2,867,173	469,177	3,336,350	3,606,919
TOTAL FUNDS CARRIED FORWARD		**3,223,729**	**434,356**	**3,658,085**	**3,336,350**

The above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

Alabaré
Balance Sheet

As at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible fixed assets	15	18,831	-
Tangible fixed assets	16	4,810,509	5,179,119
Investments	17	9,000	9,000
		4,838,340	5,188,119
Current assets			
Debtors	18	831,702	664,996
Cash at bank and in hand		1,451,659	1,084,600
Total current assets		2,283,361	1,749,596
Liabilities			
Creditors: Amounts due within one year	19	(1,152,499)	(1,014,043)
Net current assets		1,130,862	735,553
Total assets less current liabilities		5,969,202	5,923,672
Creditors: Amounts due after more than one year	20	(2,311,117)	(2,587,322)
NET ASSETS		**3,658,085**	**3,336,350**
Funds			
Unrestricted funds	23	3,223,729	2,867,173
Restricted income funds	23	434,356	469,177
TOTAL CHARITY FUNDS		**3,658,085**	**3,336,350**

The financial statements were approved and authorised for issue by the Board of Trustees on 27/6/24 and were signed on its behalf by:

M. Cassells

Malcolm Cassells (Chairman)

Company registration number: 02604011

The notes form part of these financial statements

Alabaré

Statement of Cash Flow
For the year ended 31 March 2024

	Notes	2024 £	2023 £
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash provided by/(used in) operating activities	a	268,227	23,568
Cash flows from investing activities:			
Purchase of property and other fixed assets		(55,012)	(38,734)
Proceeds from disposal of fixed assets		425,631	-
Net cash provided by/(used in) investing activities		370,619	(38,734)
Cash flows from financing activities:			
Repayments of borrowing		(271,787)	(267,338)
Cash inflows from new borrowing		-	-
Net cash provided by/(used in) financing activities		(271,787)	(267,338)
CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR		367,059	(282,504)
Cash and cash equivalents brought forward	b	1,084,600	1,367,104
CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 MARCH	b	**1,451,659**	**1,084,600**

a) Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	321,735	(270,569)
Adjusted for:		
Depreciation and amortisation	216,551	253,655
(Surplus)/deficit on disposal of fixed assets	(237,391)	-
(Increase)/decrease in debtors	(166,706)	234,968
Increase/(decrease) in creditors	134,038	(194,486)
Net cash (used in)/provided by operating activities	268,227	23,568

b) Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank and in hand	1,451,659	1,084,600

1. Accounting policies

a) Basis of preparation of the accounts

Alabaré is an incorporated charity in England.

The charity constitutes a public benefit entity as defined by FRS 102. 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 Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements.

All funds are reviewed annually and transfers between funds undertaken as determined by that review.

c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from charitable activities includes income as earned (i.e. as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Where contractual income is received in advance it is deferred and included in deferred income within creditors.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised.

Interest income is recognised using the effective interest method and is included when the amount can be measured reliably. On-line shop income and income derived from events is recognised as earned.

d) Expenditure recognition

Expenditure is recognised when a liability is incurred. This means that expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of VAT where applicable. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Raising funds are those costs incurred in attracting voluntary income, and those incurred in fundraising activities/events and retail.

1. **Accounting policies (continued)**
Expenditure recognition (continued)

Expenditure directly attributable to a specific activity category (e.g. raising funds and charitable activities) has been included in the relevant category. Where costs are attributable to more than one activity, they are apportioned across activities based on the time spent by staff on those activities and their use of shared resources.

The costs of central support services have been allocated to activity cost categories on a basis consistent with use of the resources pro rata to the direct costs of the various operations.

e) **Donated goods and volunteer and other donated services**
Donated goods are recognised in different ways dependent on how they are used by the charity:

(i) those donated for direct transmission to beneficiaries (chiefly clothing and food) are not included in the statement of financial activities on the basis that, if they had not been donated, the charity would not have purchased them;

(ii) those donated to be used in service provision (e.g., food for use in providing meals at the drop-in centre) are also not included in the statement of financial activities on the same basis as above;

(iv) other goods which are donated for sale through the retail operation are not included in the accounts until they are

(v) where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

f) **Employee Benefits**
The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable. The assets of the scheme are held separately from those of the charity.

g) **Leasing and hire purchase commitments**
Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

h) **Intangible assets**
Intangible assets are amortised on a straight line basis over their useful lives. The useful lives of intangible assets are as follows:

Website	4 years

i) **Tangible fixed assets and depreciation**
Tangible fixed assets are stated at cost and depreciated over their useful economic lives, less any estimated residual value, at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Short leasehold buildings	Period of lease
Computer equipment	4 years
Motor vehicles	4 years

j) **Debtors and creditors receivable/payable within one year**
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

k) **Investments**

Investments are included in the financial statements at market value. All gains and losses are taken to the Statement of Financial Activities in line with the Charity SORP.

l) **Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are

m) **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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Alabaré
Statement of Financial Activities
(including the Income and Expenditure account)

For the year ended 31 March 2024

2. Comparative Statement of Financial Activities - comparative balances as at 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies		346,590	815,647	1,162,237
Charitable activities		9,410,459	-	9,410,459
Other trading activities		611,563	1,000	612,563
Investment Income		8,542	-	8,542
Total income		10,377,154	816,647	11,193,801
EXPENDITURE ON:				
Raising funds, marketing and trading activities		932,021	-	932,021
Charitable activities		9,969,437	562,912	10,532,349
Total expenditure		10,901,458	562,912	11,464,370
NET INCOME/(EXPENDITURE)		(524,304)	253,735	(270,569)
Transfers between funds		-	-	-
NET MOVEMENT IN FUNDS		**(524,304)**	**253,735**	**(270,569)**
RECONCILIATION OF FUNDS:				
Total funds brought forward		3,391,477	215,442	3,606,919
TOTAL FUNDS CARRIED FORWARD		**2,867,173**	**469,177**	**3,336,350**

The above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

3. Donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Charitable Trusts - general grants	37,711	1,051,577	1,089,288	876,615
Other general grants	150	2,690	2,840	3,023
Corporate donations	74,277	4,000	78,277	38,355
Individual donations	186,069	1,780	187,849	198,572
Church/community groups	52,780	3,520	56,300	35,672
Legacies	50,000	-	50,000	10,000
Fundraising events	139,362	-	139,362	186,359
	540,349	1,063,567	1,603,916	1,348,596
2023 total	*346,590*	*815,647*	*1,162,237*	

4. Charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Housing support contracts	888,542	-	888,542	961,349
Other public sector contracts	942,811	-	942,811	946,411
Other contracts	3,394,974	-	3,394,974	3,410,947
Accommodation charges	4,347,716	-	4,347,716	4,061,570
Other income	3,498	-	3,498	30,182
	9,577,541	-	9,577,541	9,410,459
2023 total	*9,410,459*	-	*9,410,459*	

5. Other trading activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Sales from retail activities	404,995	-	404,995	395,214
Other income	51,995	-	51,995	30,990
	456,990	-	456,990	426,204
2023 total	*611,563*	*1,000*	*612,563*	

6. Investment income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Bank interest	18,890	-	18,890	8,542
	18,890	-	18,890	8,542
2023 total	*8,542*	-	*8,542*	

7. Other income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Surplus on sale of fixed asset	237,391	-	237,391	-
	237,391	-	237,391	-

8. Expenditure

	Staff costs £	Other direct costs £	Support costs £	Total 2024 £	Total 2023 £
Raising funds, marketing and trading activities					
Fund raising and marketing team	473,890	136,469	73,737	684,096	532,391
Charity shops	169,931	139,053	37,329	346,313	399,630
	643,821	275,522	111,066	1,030,409	932,021
Charitable activities					
Veterans housing	724,113	763,414	179,707	1,667,234	1,600,242
Homeless	1,181,270	1,165,612	283,524	2,630,406	2,482,700
Young people	1,094,337	796,475	228,426	2,119,238	2,233,961
Mental health	815,108	295,627	134,186	1,244,921	1,268,671
Learning disabilities	1,369,017	253,630	196,027	1,818,674	1,818,457
Training, development and enterprise	665,294	282,336	114,481	1,062,111	1,128,318
	5,849,139	3,557,094	1,136,351	10,542,584	10,532,349
	6,492,960	3,832,616	1,247,417	11,572,993	11,464,370
TOTAL 2023	*6,629,013*	*3,437,726*	*1,397,631*	*11,464,370*	

9. Support costs

	Total 2024 £	Total 2023 £
Staff costs	710,276	676,450
Property costs	25,085	59,812
IT costs	148,249	158,817
HR and administration costs	215,846	380,728
Finance charges	147,961	121,824
	1,247,417	1,397,631

10. Net income/(expenditure)

This is stated after charging:	Total 2024 £	Total 2023 £
Depreciation and amortisation	212,437	253,655
Surplus on disposal of fixed assets	237,391	-
Auditors' remuneration:	-	
- audit	9,984	9,120
- non-audit	2,376	2,664
Operating lease rentals:		
- property rental	1,261,489	1,248,759

11. Staff costs and numbers

	2024	2023
	£	£
Salaries and wages	6,116,372	6,089,752
Sessional staff (including agency)	410,483	500,172
Employer's national insurance and contributions	495,871	535,330
Employer's pension contributions	180,510	180,209
	7,203,236	7,305,463

The average number of people employed, including part-time staff:	2024	2023
	No.	No.
	270	283

One employee earned between £70,001 and £80,000 per annum during the current and previous year, and employer pension contributions of £4,682 were made in respect of the above individual's employment.

The value of services provided by volunteers is not incorporated into these financial statements but makes a significant impact on the work the charity is able to deliver. In the year to 31st March 2024 a total of 24,198 hours was volunteered in this way (2023: 21,012 hours).

The key management personnel of the charity are listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services was £779,961 (2023: £729,978).

12. Trustees expenses and remuneration

Trustees are not remunerated. Travel expenses of £342 were reimbursed to 1 trustee during the year (2023: £Nil).

13. Pension

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable by the charity amounted to £180,510 (2023: £180,209). Included within the pension contributions are amounts paid after the year end of £29,200 (2023: £32,372).

14. Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and 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

15. Intangible fixed assets

	Website Development £
Cost	
At 1 April 2023	-
Additions	22,945
Disposals	-
At 31 March 2024	22,945
Amortisation	
At 1 April 2023	-
Charge for the year	4,114
Eliminated on disposals	-
At 31 March 2024	4,114
At 31 March 2024	18,831

16. Tangible fixed assets

	Freehold property £	Short leasehold property £	Equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2023	5,806,786	416,969	330,816	83,713	6,638,284
Additions	14,737	9,905	2,025	5,400	32,067
Disposals	(260,000)	-	-	-	(260,000)
At 31 March 2024	5,561,523	426,874	332,841	89,113	6,410,351
Depreciation					
At 1 April 2023	945,501	192,882	265,295	55,487	1,459,165
Charge for the year	112,191	41,056	40,255	18,935	212,437
Eliminated on disposals	(71,760)	-	-	-	(71,760)
At 31 March 2024	985,932	233,938	305,550	74,422	1,599,842
At 31 March 2024	4,575,591	192,936	27,291	14,691	4,810,509
At 31 March 2023	4,861,285	224,087	65,521	28,226	5,179,119

17. Investments

	2024 £	2023 £
Unlisted UK equity investments	9,000	9,000

18. Debtors

	2024 £	2023 £
Trade debtors	507,543	322,613
Deposits	23,371	28,371
Accrued income	46,901	191,904
Prepayments	64,871	55,083
Other debtors	189,016	67,025
	831,702	664,996

19. Creditors: amounts due within one year	2024 £	2023 £
Trade creditors	222,197	163,846
Tax and National Insurance	121,813	138,730
Deferred income (note 21)	44,938	20,910
Other creditors	342,215	248,578
Bank loan	277,721	273,303
Accruals	143,615	168,676
	1,152,499	1,014,043

20. Creditors: amounts due after more than one year	2024 £	2023 £
Bank loans	2,311,117	2,587,322

Repayable by instalments:	2024 £	2023 £
Less than 1 year	277,721	273,303
Between 2 and 5 years	933,909	1,014,520
In 5 years or more	1,377,208	1,572,802
	2,588,838	2,860,625

Loan terms and security:

All the loans are based on variable rate terms and are secured against the properties of the charity.

Triodos Bank: total loan of £557,716 - 25 year term at 2.5% above base, maturing in March 2043.

RBS: total loan of £842,136 - 6 year term, 15 year term and 25 year term at 2.5% above base, maturing in October 2026, December 2028 and January 2040, July 2040 and October 2040.

Lloyds: total loan of £1,460,773 - 15 year term at 2.4% above base, maturing in January 2030 and 2031 and 12 year term at 3.89% fixed/2.15% above base, maturing in September 2031 and July 2033.

21. Deferred Income	2024 £	2023 £
Total deferred income at 1 April	20,910	351,122
Additions during the year	2,494,038	2,183,706
Released to income	(2,470,010)	(2,513,918)
Total deferred income at 31 March	**44,938**	**20,910**

Deferred income represents contract and grant income relating to the proportion of funding for 2024/25 services.

22. Operating lease commitments

As at 31 March the charity had total future minimum lease payments under non-cancellable

	2024 £	2023 £
Less than 1 year	23,100	72,178
Between 2 and 5 years	1,059,908	1,008,502
In 5 years or more	178,481	168,079
	1,261,489	1,248,759

23. Statement of funds

	Balance at 1 Apr 23 £	Incoming resources £	Outgoing resources £	Transfers to/(from) £	Balance at 31 Mar 24 £
Restricted funds:					
Veterans housing	36,360	566,293	(547,902)	-	54,751
Homeless	6,114	29,280	(30,619)	-	4,775
Young People:					
Salisbury Mother & Baby	280,000	-	(28,000)	-	252,000
Other Young People	20,000	41,555	(38,695)	-	22,860
Learning disabilities and mental health:					
Riverside Sanctuary	-	500	-	-	500
Learning disabilities	15,000	-	-	-	15,000
Training, development and	111,703	425,639	(453,142)	-	84,200
Central services	-	300	(30)	-	270
	469,177	1,063,567	(1,098,388)	-	434,356
Unrestricted funds:					
General - fixed assets	2,318,494	-	(216,551)	138,559	2,240,502
General - other funds	548,679	10,831,161	(10,258,054)	(138,559)	983,227
	2,867,173	10,831,161	(10,474,605)	-	3,223,729
	3,336,350	11,894,728	(11,572,993)	-	3,658,085

Restricted funds: these represent grants and donations received for specific purposes within each charitable activity. The transfer represents the release of restricted funds used to purchase fixed assets as in line with the

General - fixed assets: this represents the net book value of fixed assets less bank loans secured against the properties.

23. Statement of funds (continued)

Comparative statement of funds for the year ended 31 March 2023:

	Balance at 1 Apr 22 £	Incoming resources £	Outgoing resources £	Transfers to/(from) £	Balance at 31 Mar 23 £
Restricted funds:					
Veterans housing	-	227,365	(191,005)	-	36,360
Homeless	6,116	31,033	(31,035)	-	6,114
Young People:					-
Salisbury Mother & Baby	28,000	280,000	(28,000)	-	280,000
Other Young People	29,689	24,053	(33,742)	-	20,000
Learning disabilities and mental health:					
Riverside Sanctuary	41,690	-	(41,690)	-	-
Learning disabilities	10,064	15,000	(10,064)	-	15,000
Training and development	91,716	236,196	(216,209)	-	111,703
Central services	8,167	3,000	(11,167)	-	-
	215,442	816,647	(562,912)	-	469,177
Unrestricted funds:					
General - fixed assets	2,248,839	-	(253,655)	323,310	2,318,494
General - other funds	1,142,638	10,377,154	(10,647,803)	(323,310)	548,679
	3,391,477	10,377,154	(10,901,458)	-	2,867,173
	3,606,919	11,193,801	(11,464,370)	-	3,336,350

24. Analysis of net assets between funds

	Fixed assets £	Net current assets £	Creditors > 1 year £	Total £
Restricted funds	-	434,356	-	434,356
Unrestricted funds:				
General - fixed assets	4,829,340	(277,721)	(2,311,117)	2,240,502
General - other funds	9,000	974,227	-	983,227
Net assets at the end of the year	4,838,340	1,130,862	(2,311,117)	3,658,085

Comparative analysis of net assets between funds for the year ended 31 March 2023:

	Fixed assets £	Net current assets £	Creditors > 1 year £	Total £
Restricted funds	-	469,177	-	469,177
Unrestricted funds:				
General - fixed assets	5,179,119	(273,303)	(2,587,322)	2,318,494
General - other funds	9,000	539,679	-	548,679
Net assets as at 31 March 2023	5,188,119	735,553	(2,587,322)	3,336,350

25. Related party transactions

There are no related party transactions (2023: none).

26. Status

The charity is limited by guarantee and has no share capital.

Alabare

England & Wales - Charity number 1006504

Accounts

Alabaré Christian Care And Support
(A company Limited by Guarantee)

Report of the Trustees and Financial Statements

For the year ended 31 March 2023

Company number: 2604011
Charity number: 1006504

Alabaré Christian Care And Support
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For the year ended 31 March 2023

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Alabaré Christian Care and Support
Report of the Trustees

For the year ended 31 March 2023

Reference and Administrative details

Company Number
2604011

Charity Number
1006504

Registered Office
Riverside House, 2 Watt Road, Salisbury, Wiltshire SP2 7UD

Governing document
Memorandum and Articles of Association dated 16 September 2020.

Patrons

The Right Reverend Stephen Conway, Bishop of Ely Resigned 7th June 2022
General the Lord Dannatt GCB, CBE, MC, DL
Brigadier Simon Firth CBE
The Right Reverend Nicholas Holtam, former Bishop of Salisbury Resigned 8th August 2022
Reverend Joanna Jepson
The Right Reverend Stephen Lake, Bishop of Salisbury Appointed 8th August 2022
The Right Reverend June Osborne Resigned 30th October 2022

Honorary President
John Proctor

Board of Trustees

Malcolm Cassells	Chair of Board
Don Alexander	
Teresa Barsby	Vice Chair from 30th June 2022
Martin Clark	
Phil Davis	Vice Chair Resigned 30th June 2022
Catherine Detain	
David Durston	Resigned 30th June 2022
Alicia Proctor	Vice Chair from 30th June 2022
Mark Proctor	
Phillip Reynolds	
Vernon White	

Committees Structure
Finance & Resources Committee
Quality Committee

Key Management

Andrew Lord	Chief Executive
Rakesh Gulati	Finance & Commercial Director
Vanessa Bedford	Lead Operations Manager
Gill Turner- Callis	Senior Chaplain
Kirsty Scullion, Rebecca Mullen & Claire Sime	Fundraising & Marketing Managers
Jo King	Charity Manager
Sue Gumbleton, Anne Williams, Georgina Vickers, Spencer Whatmore, Jacob Beale & Rob Gibson	Operations Managers
Nick Dalton	Financial Controller
Karen Bell	HR Manager

Bankers
The Royal Bank of Scotland plc, 14 Minster Street, Salisbury, Wiltshire SP1 1TP

Solicitors
Wilsons, Alexandra House, St John's Street, Salisbury SP1 2SB

Auditors
Fawcetts LLP, Windover House, St Ann Street, Salisbury SP1 2DR

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2022 which should be read in conjunction with the reference and administrative details set out below. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements.

Alabaré Christian Care & Support is a charity registered with the Charity Commission and a company limited by guarantee.

Objectives and Activities

Objects
The Objects of Alabaré Christian Care and Support, as set out in its governing document, are:

- The relief of poverty by the provision of special accommodation and ancillary services, such as day centres and counselling, for those who by reason of social, emotional and/or physical disadvantage (impairment) are in need of sustained support to enable them to lead lives which permit choice and development of their potential and an assured place in society.
- The relief and prevention of sickness, disease, and physical and mental disability.
- The advancement of religion.

Alabaré Christian Care and Support
Report of the Trustees

For the year ended 31 March 2023

Objects and Public Benefit

The Charity's Objects are set to reflect its community aims. The Trustees review its Objects and activities from time to time to ensure that they continue to reflect its aims. The Trustees have been engaged in the creation of a Five-Year Plan for the organization, which was agreed at the Board of Trustees meeting in March 2023. The Trustees have considered the Charity Commission's General Guidance on public benefit and, in particular, its supplementary public guidance on "the prevention or relief of poverty for the public benefit" and "the advancement of religion for the public benefit". The Trustees are satisfied that the public benefit requirement is being met.

Our Vision in Alabaré is a society where everyone has the opportunity to live a fulfilling life.

Our Mission is to support people to find purpose, hope and meaning in their lives by providing:

- Good quality accommodation – a safe home until they can find a permanent home.
- Professional support and advice – offering choice and explaining consequences.
- Training in life skills
- Care, compassion and respect – listening to their needs and aspirations.
- Support in overcoming the barriers they face in transforming their lives.

Our Values

The values that lie at the heart of our work are:

- Care for service users, who are often vulnerable and marginalised
- Compassion for those in difficulty or in distress
- Generosity in allowing people another chance.
- Respect for all: valuing each person, their experience, opinions and choices.

Our Principles

The principles embodied in the professional nature of our work:

- Integrity – expressed in honesty and reliability, transparency, accountability and trustworthiness.
- Inclusiveness – welcoming people from all backgrounds, treating them fairly, recognising and valuing their distinctiveness as individuals.
- Empowerment – creating an environment which enables people to take control of their own lives, by listening to them and offering choice wherever possible.
- Equality in the delivery of services to our service users and employment of staff, and recognising and valuing the diversity of the communities we serve.
- Collaboration in our enthusiasm for working in partnership with others.

Structure, Governance and Management

Governing Documents

Alabaré Christian Care and Support is a charitable company limited by guarantee and was set up on 11 March 1991.The governing documents are the Memorandum and Articles of Association, which were amended in 2020.

Trustee Board

All Trustee appointments are approved formally by the Board of Trustees. Applications for trusteeship are encouraged from all sections of the community. In addition, the Trustees are keen that their membership reflects the geographical area that the Charity serves.

The Articles state that the Board shall consist of at least five and not more than fifteen Trustees and, so far as practical, shall comprise of eleven persons who are involved in a Church belonging to Churches Together in England and Wales, including up to four persons who have been nominated by the Alabaré Christian

Community and up to four persons of any background who support the Christian ethos. A Trustee appointed can serve a term of three years up to a maximum of nine years. They are not eligible for reappointment until a period of one year has elapsed.

The Board of Trustees met six times during the year 2022/23. At 31st March 2023, the Board of Trustees delegates certain functions to two committees: i) Quality Committee chaired by Alicia Proctor who is a Trustee, and ii) Finance and Resources Committee which is chaired by Teresa Barsby, who is also a Trustee. The membership of the committees is Trustees and volunteers with appropriate experience. In 2023 the Board of Trustees started a recruitment drive with the aim of appointing new trustees during 2023.

The Board of Trustees reviewed its governing documents in 2023. At the May 2023 Board meeting the Board approved the change of the charity's name to Alabaré. Companies House approval is awaited.

Although the Board is the key decision-making body, many of its day-to-day decisions are made by appropriate executive staff, led by the Chief Executive, within the framework of policies and procedures approved by the Board. The Board reviewed and revised the Scheme of Delegation during this period.

Process for induction and training of Trustees

A process is in place for the induction of Trustees which has been agreed by the Trustees. Training for Trustees is an initial PowerPoint giving the history of the organisation, safeguarding, health and safety, boundaries and key policies which must be read. Further training is online training and two development afternoons each year. In addition, new Trustees visit several homes and services of the charity. Two development days are held providing an opportunity to focus on key issues and training.

Risk Management

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of organisational control. They are responsible for ensuring that:

- The Charity is operating efficiently and effectively.
- Its assets are safeguarded against unauthorised use or disposition.
- Proper records are maintained, and the financial information used within the Charity or for publication isreliable
- The Charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable but not absolute assurance against misstatement or loss. They include:

- A strategic plan and annual budget approved by Trustees.
- Regular consideration by the Trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking reviews
- Delegation of authority and segregation of duties
- Identification and management of risks

The major risks to which the Charity is exposed are set out in the following table. They are reviewed by the Board of Trustees regularly.

OBJECTIVE	RISK	HOW WE MANAGE THE RISK
Provide good quality homes and services to vulnerable people.	Poor quality care and / or beaches of Health and Safety legislation.	Appropriately trained and remunerated staff, internal audit programme including regular Health & Safety audits, monitored by Finance and Resources Committee, Trustee appointed to be lead responsibility for safeguarding and a Quality Assurance Audit programme that include service user feedback, monitored by Quality Committee.
Financially sustainable charity	Low occupancy, poor fundraising returns, not retaining local authority contracts, poor control of expenditure, impact of inflation and Govt review of Exempt Accommodation.	5-year financial forecast was presented to the Board of Trustees September 2022. Regular review of occupancy, 2 year rolling fundraising plan, management of sickness absence, employee retention, delivering excellent services, budget management including regular review of agency costs, business cases approval for new opportunities, retendering of supplier contracts.
Motivated staff team	Dissatisfied staff leading to higher turnover and sickness	Annual staff survey, ongoing support via Chaplaincy service, review of pay and rewards in October 2022, commitment to Living Wage and paid and volunteer staff training.
Secure and reliable IT systems	Potential breaches of Data Protection legislation, cyber attacks	Regular review meeting with outsourced IT services provider which included protection against cyber attack
Leadership	Not achieving vision, not addressing issues, loss of external confidence	Recruitment of new Trustees being undertaken in 2023. A new member of Leadership team joined October 2022, to manage the charity's services to young people.

Financial Risk Management

Price Risk
The Charity is exposed to price risk due to normal inflationary increases in the purchase price of the goods and services purchased in the UK.

Credit Risk
The amount of exposure to any individual counterparty is not currently subject to a limit that is re-assessed annually. This is due to the type of customers and also that most contracts are with public bodies.

Liquidity Risk
The Charity actively maintains a mixture of cash and long-term debt finance that is designed to ensure that the Charity has sufficient available funds for operations and planned expansions.

Interest Rate Risk
The Charity has both interest-bearing assets and interest-bearing liabilities which earn interest at both fixed and variable rates: these are monitored closely to ensure that any risk is mitigated. The Charity has loans, which are a mix of fixed and variable interest rates. The Charity regularly reviews the loans with March 2019 £900k of a Lloyds Bank variable loan was transferred to a fixed interest rate loan and in June 2020 the Trustees approved a furthertransfer of Lloyds Bank variable loan to fixed interest rate loan.

Statutory Funding Risk
Some £9.4m of the Charity's income is from direct or indirect statutory sources. During 2017/18 contracts held withWiltshire Council for supported housing for single homeless and vulnerable young people were put out to tender. Alabaré won the tenders and was awarded new contracts from April 2018. These contracts last a minimum of five years. Contracts are also with Wiltshire Council, Devon County Council, Hampshire County Council and NHS for the work with the homeless, young people, people with mental health problems and people with learning disabilities.
We confirm that the major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures are established to manage those risks.

Achievements and Performance

During 2022/23 the Charity continues to provide the much needed care and support to vulnerable people both in residential services and community services. The continued development of the charity's mental health services in Wiltshire, funded by the NHS, has been particularly positive. These community based information and advice services have been timely as society emerges from the impact of COVID on both physical health and mental wellbeing. For our residential services for the homeless, young people and veterans, these temporary support accommodation provides a much needed route out of rough sleeping, sofa surfing and inappropriate housing for vulnerable people.

The charity has reviewed its work to support vulnerable veterans and developed a clearer pathway to support veterans out of homelessness. A key piece of ongoing work is to align the Homes for Veterans residential services with Boots on the Ground activity programme and self-build in initiatives. A new self-build for veterans started in Ludgershall in 2022. The Government's announcement of funding to end homelessness for veterans in December 2022 was welcomed and a result of many years campaigning, which Alabaré played its part. Providers, including Alabaré, submitted bids in May 2023 for grants and these bids were successful. Alabare will look to continue its involvement in housing veterans for the foreseeable future.

Fundraising performance has been mixed. Although the charity did not meet is fundraising targets, a significant donation was received from the Community of St Denys for the Parent and Baby home ensuring this work will continue for 10 years. Grants were received from ABF Soldiers Charity, RN&RMC and Armed Forces Covenant Trust, along with many others. Big Sleep events in Plymouth and Salisbury were very successful with further Big Sleep events planned for the forthcoming year. The charity is very grateful for the support given by Trusts, individuals and all parts of the community.

During 2022/23 the charity reviewed is retail operations and instigated a number of changes. A new charity shop was leased in Salisbury, the lease of the Wilton charity shop extended and the Amesbury charity shop was refurbished. The Lyndhurst shop was closed. The focus of the charity's retail operations will be in South Wiltshire.

During the year the Board of Trustees reviewed the strategic direction of the Charity. In addition to approving the new strategic plan on 30th March, the Trustees also reviewed the viability of the activities of the charity and fundraising performance. This informed the decision to close several activities including the Field Kitchen and homes of young people in Bournemouth. Depending on the outcome of key funding bids in summer 2023, further activities could be closed or reorganised. In addition the Trustees reviewed and approved changes to the name of the charity and brand. Once Companies House approval is received the charity will be known as Alabaré. The new brand will be implemented during 2023.

Charity's strategies for achieving its aims and objectives

A Five-Year Plan was agreed by the Board of Trustees on 30th March 2023. The Plan has the following strategic themes:

- **Valuing our People** – by recruiting, retaining, developing and rewarding the best people for full-time, part-time and volunteer roles to take Alabaré forward, creating an environment of collaborative decision making, and a fully inclusive workplace.

- **Delivering Excellent Services** – by providing a person centered approach service users, homes meet organisational standards for furniture and fittings and a bi yearly quality and audit programme.

- **Living our Values** – by reflecting and celebrating our ethos and values and our Christian mission and identity, embracing all those who need our support with open arms to meet our aspiration that no-one should be turned away, strengthening our relationship with churches and faith groups, and increasing internal collaboration across all Alabaré services.

- **Creating a Financial Sustainable Charity** – by having a high performing Board, building reserves, reducing the reliance on leased properties, actively open to mergers and acquisitions, improving profitability of our retail operations and improving fundraising returns.

- **Promoting our Charity** – supporting service users to have voice in public forums, to be an expert voice advocating for the needs of our service users and ensuring the public understand the impact of the charity.

- **Meeting our Environmental Responsibilities** – through the charity's Greening initiative develop and implement a strategy that ensures the charity is good stewards of the environment and meet our legal responsibilities.

Meeting the challenges in the plan will require passion, commitment, and relentless focus. We will also want to work with partners who share our vision and values to enable real change in our world so that we can deliver and grow our services to meet the needs of those we support across the breadth of our communities.

Financial and Reserves Review

In accordance with the approved 5-year plan covering 2023-2028, the Charity plans to build and maintain the level of freereserves to be at least three months of operating expenditure. Progress is reviewed on a regular basis by Trustees in the Finance & Resources Committee and at Board meetings.

As at 31 March 2023, the Charity's total reserves (restricted and unrestricted) had decreased to £3,336k from £3,607k for the prior year. Of these total reserves figure at 31 March 2023, £2,867k (£3,391k) related to unrestricted reserves and £469k (£215k) to restricted reserves.

Of the unrestricted reserves figure at 31 March 2023, £2,318k (£2,249k) is represented by fixed assets. The level of free reserves at 31 March 2023 is £549k (£1,143k).

The restricted reserves of £469k is detailed by activity in note 20. These reserves are the result of funders making grants in advance of 2022/23. They are likely to be fully expended in 2022/23 with the exception of the Salisbury Parent and Baby fund which consists of £280k received from the Community of St Denys for the running costs of the home for the next 10 years.

Complaints

We have received no complaints about fundraising activities. All other complaints were dealt with through the Charity's complaints process.

Trustees' Responsibilities

Company law requires the Trustees (who are also the Director of Alabaré Christian Care and Support Ltd for the purpose of company law) to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements the Trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The Trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

Statement of Disclosures to Auditor

Each Trustee of the Charity has confirmed in fulfilling his/her duties as a Trustee:

(a) So far as each Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware;
(b) Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information

Auditors

A resolution to re-appoint Fawcetts LLP as auditors for the ensuing year will be proposed.

The financial statements were approved and authorised for issue by the Board of Trustees on 6/12/23 and were signed on its behalf by:

M. Cassells

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Malcolm Cassells – Chair of Trustees

Report of the Independent Auditors
To the Members of
Alabaré Christian Care And Support

Opinion

We have audited the financial statements of Alabaré Christian Care And Support (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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 Companies Act 2006.

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 charitable company 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 charitable company'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.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the Report of the Directors and the Strategic Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Directors included within the Report of the Trustees have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Report of the Directors included within the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; 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 set on page 8, the Trustees (who are also directors of the charitable company for the purposes of company law and trustees of the charity for the purposes of charity law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 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.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations we consider the following:

• the nature of the industry and sector, control environment and financial performance;

• results of our enquiries of management about their own identification and assessment of the risks of irregularities;

• any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;

- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;

- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations

• the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and surplus recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

Audit response to risks identified

As a result of performing the above, we identified revenue and surplus recognition a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing any correspondence with the Regulator of Social Housing and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 Auditors.

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas Jones FCCA (Senior Statutory Auditor)
for and on behalf of Fawcetts LLP, Chartered Accountants & Statutory Auditors
Windover House, St Ann Street, Salisbury, SP1 2DR
Date: 10 July 2023

Alabaré Christian Care And Support
Statement of Financial Activities
(including the Income and Expenditure account)

For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	2022 Total £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	346,590	815,647	1,162,237	1,277,422
Charitable activities	4	9,410,459	-	9,410,459	8,001,199
Other trading activities	5	611,563	1,000	612,563	715,207
Investment Income	6	8,542	-	8,542	181
Total income		10,377,154	816,647	11,193,801	9,994,009
EXPENDITURE ON:					
Raising funds, marketing and trading activities	7	932,021	-	932,021	883,317
Charitable activities	7	9,969,437	562,912	10,532,349	9,286,031
Total expenditure		10,901,458	562,912	11,464,370	10,169,348
NET INCOME/(EXPENDITURE)		(524,304)	253,735	(270,569)	(175,339)
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		**(524,304)**	**253,735**	**(270,569)**	**(175,339)**
RECONCILIATION OF FUNDS:					
Total funds brought forward		3,391,477	215,442	3,606,919	3,782,258
TOTAL FUNDS CARRIED FORWARD		**2,867,173**	**469,177**	**3,336,350**	**3,606,919**

The above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

Alabaré Christian Care And Support
Balance Sheet

As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	5,179,119	5,394,040
Investments	15	9,000	9,000
		5,188,119	5,403,040
Current assets			
Debtors	16	664,996	899,964
Cash at bank and in hand		1,084,600	1,367,104
Total current assets		1,749,596	2,267,068
Liabilities			
Creditors: Amounts due within one year	17	(1,014,043)	(1,208,529)
Net current assets		735,553	1,058,539
Total assets less current liabilities		5,923,672	6,461,579
Creditors: Amounts due after more than one year	18	(2,587,322)	(2,854,660)
NET ASSETS		**3,336,350**	**3,606,919**
Funds			
Unrestricted funds	21	2,867,173	3,391,477
Restricted income funds	21	469,177	215,442
TOTAL CHARITY FUNDS		**3,336,350**	**3,606,919**

The financial statements were approved and authorised for issue by the Board of Trustees on 6/7/23 and were signed on its behalf by:

M. Cassells

Malcolm Cassells (Chairman)

Company registration number: 02604011

The notes form part of these financial statements

Alabaré Christian Care And Support

Statement of Cash Flow
For the year ended 31 March 2023

	Notes	2023 £	2022 £
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash provided by/(used in) operating activities	a	23,568	131,618
Cash flows from investing activities:			
Purchase of property and other fixed assets		(38,734)	(122,017)
Proceeds from disposal of fixed assets		-	4,500
Net cash provided by/(used in) investing activities		(38,734)	(117,517)
Cash flows from financing activities:			
Repayments of borrowing		(267,338)	(292,965)
Cash inflows from new borrowing		-	-
Net cash provided by/(used in) financing activities		(267,338)	(292,965)
CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR		(282,504)	(278,864)
Cash and cash equivalents brought forward	b	1,367,104	1,645,968
CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 MARCH	b	**1,084,600**	**1,367,104**

a) Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	(270,569)	(175,339)
Adjusted for:		
Depreciation	253,655	269,785
Loss on disposal of fixed assets	-	1,625.00
(Increase)/decrease in debtors	234,968	(278,934)
Increase/(decrease) in creditors	(194,486)	314,481
Net cash (used in)/provided by operating activities	23,568	131,618

b) Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	1,084,600	1,367,104

1. Accounting policies

a) Basis of preparation of the accounts

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards in the United Kingdom, the accounting regulations issued under the Companies Act 2006 and the Statement of Recommended Practice (SORP) FRS102 "Accounting and Reporting by Charities".

Alabaré Christian Care Centres meets the definition of a public benefit entity under FRS 102.

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and, based on their current knowledge, they do not expect it to do so going forward.

These financial statements have been prepared on a going concern basis and are presented in Sterling (£) which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in the furtherance of the objectives of the charity.

Restricted funds are those donated, or raised, for use in a particular area or for a specific purpose. Purchases of fixed assets with restricted funds are deemed to be satisfied once the purchase has taken place and therefore these restricted fund balances are released to unrestricted general funds unless the restriction is deemed to be on a permanent basis.

All funds are reviewed annually and transfers between funds undertaken as determined by that review.

c) Income

Income is recognised in the Statement of Financial Activities when the charity is legally entitled to it, there is certainty of receipt and the amount can be quantified with reasonable accuracy.

Income from charitable activities includes income as earned (i.e. as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Where contractual income is received in advance it is deferred and included in deferred income within creditors.

Investment income is recognised on a receivable basis. On-line shop income and income derived from events is recognised as earned.

d) Expenditure

Expenditure is recognised when a liability is incurred. This means that expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of VAT where applicable.

Raising funds are those costs incurred in attracting voluntary income, and those incurred in fundraising activities/events and retail.

Expenditure directly attributable to a specific activity category (e.g. raising funds and charitable activities) has been included in the relevant category. Where costs are attributable to more than one activity, they are apportioned across activities based on the time spent by staff on those activities and their use of shared resources.

The costs of central support services have been allocated to activity cost categories on a basis consistent with use of the resources pro rata to the direct costs of the various operations.

1. **Accounting policies (continued)**

e) **Donated goods and volunteer and other donated services**

Donated goods are recognised in different ways dependent on how they are used by the charity:

(i) those donated for direct transmission to beneficiaries (chiefly clothing and food) are not included in the statement of financial activities on the basis that, if they had not been donated, the charity would not have purchased them;

(ii) those donated to be used in service provision (eg food for use in providing meals at the drop-in centre) are also not included in the statement of financial activities on the same basis as above;

(iii) the value of services provided by volunteers is not incorporated into these financial statements;

(iv) other goods which are donated for sale through the retail operation are not included in the accounts until they are sold as they have no cost attached;

(v) where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

f) **Pension costs**

The charitable company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

g) **Leasing and hire purchase commitments**

Rental payments under operating leases are charged as expenditure as incurred over the term of the lease.

h) **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost and depreciated over their useful economic lives, less any estimated residual value, at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Short leasehold buildings	Period of lease
Furniture and equipment	4 years
Computer equipment	4 years
Motor vehicles	4 years
Short life assets	1 year

i) **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

j) **Investments**

Investments are included in the financial statements at market value. All gains and losses are taken to the Statement of Financial Activities in line with the Charity SORP.

k) **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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Alabaré Christian Care And Support
Statement of Financial Activities
(including the Income and Expenditure account)

For the year ended 31 March 2023

2. Comparative Statement of Financial Activities - comparative balances as at 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies		728,649	548,773	1,277,422
Charitable activities		8,001,199	-	8,001,199
Other trading activities		715,207	-	715,207
Investment Income		181	-	181
Total income		9,445,236	548,773	9,994,009
EXPENDITURE ON:				
Raising funds, marketing and trading activities		883,317	-	883,317
Charitable activities		8,659,416	626,615	9,286,031
Total expenditure		9,542,733	626,615	10,169,348
NET INCOME/(EXPENDITURE)		(97,497)	(77,842)	(175,339)
Transfers between funds		-	-	-
NET MOVEMENT IN FUNDS		**(97,497)**	**(77,842)**	**(175,339)**
RECONCILIATION OF FUNDS:				
Total funds brought forward		3,488,974	293,284	3,782,258
TOTAL FUNDS CARRIED FORWARD		**3,391,477**	**215,442**	**3,606,919**

The above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

3. Donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Charitable Trusts - general grants	86,212	790,403	876,615	555,195
Other general grants	3,023	-	3,023	167,179
Corporate donations	23,049	15,306	38,355	68,707
Individual donations	188,634	9,938	198,572	423,155
Church/community groups	35,672	-	35,672	40,476
Legacies	10,000	-	10,000	22,710
	346,590	815,647	1,162,237	1,277,422
2022 total	*728,649*	*548,773*	*1,277,421*	

4. Charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Housing support contracts	961,349	-	961,349	1,038,082
Other public sector contracts	946,411	-	946,411	706,448
Other contracts	3,410,947	-	3,410,947	2,554,098
Accommodation charges	4,061,570	-	4,061,570	3,686,661
Other income	30,182	-	30,182	15,910
	9,410,459	-	9,410,459	8,001,199
2022 total	*8,001,199*	-	*8,001,199*	

5. Other trading activities

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Fundraising events	185,359	1,000	186,359	222,435
Sales from retail activities	395,214	-	395,214	360,168
Other income	30,990	-	30,990	132,604
	611,563	1,000	612,563	715,207
2022 total	*715,207*	-	*715,207*	

6. Investment income

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Bank interest	8,542	-	8,542	181
	8,542	-	8,542	181
2022 total	*181*	-	*181*	

7. Expenditure

	Staff costs £	Other direct costs £	Support costs £	Total 2023 £	Total 2022 £
Raising funds, marketing and trading activities					
Fund raising and marketing team	467,487	-	64,904	532,391	543,171
Charity shops	210,920	139,991	48,719	399,630	340,146
	678,407	139,991	113,623	932,021	883,317
Charitable activities					
Veterans housing	702,306	702,849	195,087	1,600,242	1,628,111
Homeless	1,188,819	991,213	302,668	2,482,700	2,291,554
Young people	1,181,611	780,006	272,344	2,233,961	2,150,262
Mental health	800,105	313,901	154,665	1,268,671	598,229
Learning disabilities	1,347,792	248,975	221,690	1,818,457	1,723,153
Training and development	591,567	175,308	106,470	873,345	509,976
Veterans training and enterprise	138,406	85,483	31,084	254,973	384,746
	5,950,606	3,297,735	1,284,008	10,532,349	9,286,031
	6,629,013	3,437,726	1,397,631	11,464,370	10,169,348
TOTAL 2022	*5,654,511*	*3,232,476*	*1,282,361*	*10,169,348*	

8. Support costs

	Total 2023 £	Total 2022 £
Staff costs	676,450	609,270
Property costs	59,812	55,960
IT costs	158,817	172,468
HR and administration costs	380,728	350,520
Finance charges	121,824	94,143
	1,397,631	1,282,361

9. Net income/(expenditure)

This is stated after charging:	Total 2023 £	Total 2022 £
Depreciation	253,655	269,785
Loss on disposal of fixed assets	-	1,625
Auditors' remuneration:		
- audit	9,120	9,420
- non-audit	2,664	2,580
Operating lease rentals:		
- property rental	1,248,759	1,283,413

10. Staff costs and numbers

	2023	2022
	£	£
Salaries and wages	6,089,752	5,188,880
Sessional staff (including agency)	500,172	496,125
Employer's national insurance and contributions	535,330	414,734
Employer's pension contributions	180,209	164,042
	7,305,463	6,263,781

The average number of people employed, including part-time staff:	2023	2022
	No.	No.
	283	257

One employee earned between £70,000 and £75,000 per annum during the current and previous year, and employer pension contributions of £4,483 were made in respect of the above individual's employment.

The value of services provided by volunteers is not incorporated into these financial statements but makes a significant impact on the work the charity is able to deliver. In the year to 31st March 2023 a total of 21,012 hours was volunteered in this way (2022: 19,425 hours).

The key management personnel of the charity are listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services was £729,978 (2022: £729,134).

11. Trustees expenses and remuneration

Trustees are not remunerated. No expenses were reimbursed to trustees (2022: £74.70).

12. Pension

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable by the charity amounted to £180,209 (2022: £164,042). Included within the pension contributions are amounts paid after the year end of £32,372 (2022: £25,968).

13. Taxation

No corporation taxation is payable on the company's income and gains because it is a registered charity and its activities are classified as exempt.

14. Tangible fixed assets

	Freehold property	Short leasehold property	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	5,801,361	405,944	308,532	83,713	6,599,550
Additions	5,425	11,025	22,284	-	38,734
Disposals	-	-	-	-	-
At 31 March 2023	5,806,786	416,969	330,816	83,713	6,638,284
Depreciation					
At 1 April 2022	833,665	144,696	201,470	25,679	1,205,510
Charge for the year	111,836	48,186	63,825	29,808	253,655
Eliminated on disposals	-	-	-	-	-
At 31 March 2023	945,501	192,882	265,295	55,487	1,459,165
At 31 March 2023	4,861,285	224,087	65,521	28,226	5,179,119
At 31 March 2022	4,967,696	261,248	107,062	58,034	5,394,040

15. Investments

	2023	2022
	£	£
Unlisted UK equity investments	9,000	9,000

16. Debtors

	2023	2022
	£	£
Trade debtors	322,613	595,458
Deposits	28,371	21,496
Accrued income	197,465	189,550
Prepayments	116,547	93,460
	664,996	899,964

17. Creditors: amounts due within one year	2023 £	2022 £
Trade creditors	163,846	190,914
Tax and National Insurance	138,730	113,991
Deferred income (note 19)	205,591	351,122
Other creditors	63,897	54,190
Bank loan	273,303	290,541
Accruals	168,676	207,771
	1,014,043	1,208,529

18. Creditors: amounts due after more than one year	2023 £	2022 £
Bank loans	2,587,322	2,854,660

Repayable by instalments:	2023 £	2022 £
Less than 1 year	273,303	290,541
Between 2 and 5 years	1,014,520	1,128,535
In 5 years or more	1,572,802	1,726,125
	2,860,625	3,145,201

Loan terms and security:

All the loans are based on variable rate terms and are secured against the properties of the charity.

Triodos Bank: total loan of £557,716 - 25 year term at 2.5% above base, maturing in March 2043.

RBS: total loan of £842,136 - 6 year term, 15 year term and 25 year term at 2.5% above base, maturing in October 2026, December 2028 and January 2040, July 2040 and October 2040.

Lloyds: total loan of £1,460,773 - 15 year term at 2.4% above base, maturing in January 2030 and 2031 and 12 year term at 3.89% fixed/2.15% above base, maturing in September 2031 and July 2033.

19. Deferred Income	2023 £	2022 £
Total deferred income at 1 April	351,122	171,183
Additions during the year	2,368,387	2,086,909
Released to income	(2,513,918)	(1,906,970)
Total deferred income at 31 March	**205,591**	**351,122**

Deferred income represents contract and grant income relating to the proportion of funding for 2023/24 services.

20. Operating lease commitments

As at 31 March the charity had total future minimum lease payments under non-cancellable operating leases

	2023 £	2022 £
Less than 1 year	72,178	115,210
Between 2 and 5 years	1,008,502	1,011,614
In 5 years or more	168,079	156,589
	1,248,759	1,283,413

21. Statement of funds

	Balance at 1 Apr 22 £	Incoming resources £	Outgoing resources £	Transfers to/(from) £	Balance at 31 Mar 23 £
Restricted funds:					
Veterans housing	-	227,365	(191,005)	-	36,360
Homeless	6,116	31,033	(31,035)	-	6,114
Young People:					
Salisbury Mother & Baby	28,000	280,000	(28,000)	-	280,000
Other Young People	29,689	24,053	(33,742)	-	20,000
Learning disabilities and mental health:					
Riverside Sanctuary	41,690	-	(41,690)	-	-
Learning disabilities	10,064	15,000	(10,064)	-	15,000
Training and development	26,874	18,670	(38,240)	-	7,304
Veterans training and enterprise	64,842	217,526	(177,969)	-	104,399
Central services	8,167	3,000	(11,167)	-	-
	215,442	816,647	(562,912)	-	469,177
Unrestricted funds:					
General - fixed assets	2,248,839	-	(253,655)	323,310	2,318,494
General - other funds	1,142,638	10,377,154	(10,647,803)	(323,310)	548,679
	3,391,477	10,377,154	(10,901,458)	-	2,867,173
	3,606,919	11,193,801	(11,464,370)	-	3,336,350

Restricted funds: these represent grants and donations received for specific purposes within each charitable activity. The transfer represents the release of restricted funds used to purchase fixed assets as in line with the accounting policies.

General - fixed assets: this represents the net book value of fixed assets less bank loans secured against the properties.

21. Statement of funds (continued)

Comparative statement of funds for the year ended 31 March 2022:

	Balance at 1 Apr 21 £	Incoming resources £	Outgoing resources £	Transfers to/(from) £	Balance at 31 Mar 22 £
Restricted funds:					
Veterans housing	41,296	187,198	(228,494)	-	-
Homeless	5,199	26,769	(25,852)	-	6,116
Young People:					
Salisbury Mother & Baby	28,000	28,000	(28,000)	-	28,000
Other Young People	3,000	72,909	(46,220)	-	29,689
Learning disabilities and mental health:					
Riverside Sanctuary	1,600	54,833	(14,743)	-	41,690
Learning disabilities	80	16,129	(6,145)	-	10,064
Training and development	18,352	34,861	(26,339)	-	26,874
Veterans training and enterprise	152,071	124,825	(212,054)	-	64,842
Central services	43,686	3,249	(38,768)	-	8,167
	293,284	548,773	(626,615)	-	215,442
Unrestricted funds:					
General - fixed assets	2,681,038	-	(269,785)	(162,414)	2,248,839
General - other funds	807,936	9,445,236	(9,272,948)	162,414	1,142,638
	3,488,974	9,445,236	(9,542,733)	-	3,391,477
	3,782,258	9,994,009	(10,169,348)	-	3,606,919

22. Analysis of net assets between funds

	Fixed assets £	Net current assets £	Creditors > 1 year £	Total £
Restricted funds	-	469,177	-	469,177
Unrestricted funds:				
General - fixed assets	5,179,119	(273,303)	(2,587,322)	2,318,494
General - other funds	9,000	539,679	-	548,679
Net assets at the end of the year	5,188,119	735,553	(2,587,322)	3,336,350

Comparative analysis of net assets between funds for the year ended 31 March 2022:

	Fixed assets £	Net current assets £	Creditors > 1 year £	Total £
Restricted funds	-	215,442	-	215,442
Unrestricted funds:				
General - fixed assets	5,394,040	(290,541)	(2,854,660)	2,248,839
General - other funds	9,000	1,133,638	-	1,142,638
Net assets as at 31 March 2022	5,403,040	1,058,539	(2,854,660)	3,606,919

23. Related party transactions

There are no related party transactions (2022: none).

24. Status

The charity is limited by guarantee and has no share capital.

Alabare

England & Wales - Charity number 1006504

Accounts

Alabaré Christian Care And Support (A Company Limited by Guarantee)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Company number: 2604011

Charity number: 1006504

Alabaré Christian Care And Support
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For the year ended 31 March 2022

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Reference and Administrative details

Company Number
2604011

Charity Number
1006504

Registered Office
Riverside House, 2 Watt Road, Salisbury, Wiltshire SP2 7UD

Governing document
Memorandum and Articles of Association dated 16 September 2020.

Patrons

The Right Reverend Declan Lang, Bishop of Clifton	Resigned 8th April 2021
The Right Reverend Stephen Conway, Bishop of Ely	Resigned 7th June 2022
The Right Reverend Nicholas Holtam, former Bishop of Salisbury	
The Lord King of Bridgewater CH	Resigned 25th May 2021
General the Lord Dannatt GCB, CBE, MC, DL	
Brigadier Simon Firth CBE	
The Right Reverend June Osborne	
Reverend Joanna Jepson	

Honorary President
John Proctor

Board of Trustees

Malcolm Cassells	Chair of Board
Don Alexander	
Martin Clark	
Teresa Barsby	
Phil Davis	Vice-Chair
Catherine Detain	
David Durston	
Richard Holman	(Chair of Finance & Resources Committee until 17th June 2021) Resigned 17th June 2021
John Hunter	(Chair of Governance & Quality Committee until 31st December 2021) Resigned 31st December 2021
Phillip Reynolds	Appointed 17th June 2021
Alicia Proctor	
Mark Proctor	
Vernon White	Appointed 25th November 2021

For the year ended 31 March 2022

Committees Structure

Finance & Resources Committee

Governance & Quality Committee to 19th January 2022

Quality Committee from 19th January 2022

Key Management

Andrew Lord	(Chief Executive)
Kevin Fairman	(Finance & Commercial Director) to 18 June 2021
Rakesh Gulati	(Finance & Commercial Director) from 1 October 2021
Vanessa Bedford	(Lead Operations Manager)
Keith Thomasson	(Senior Chaplain) to 31 July 2021
Gill Turner- Callis	(Senior Chaplain) from 1 February 2022
Kirsty Scullion, Rebecca Mullen & Claire Sime	(Fundraising & Marketing Managers)
Jo King	(Charity Manager)
'Sue Gumbleton, Anne Williams, Georgina Vickers, Paul Philip, Jacob Beale, Rob Gibson	(Operations Managers)
Nick Dalton	(Financial Controller)
Karen Bell	(HR Manager)

Bankers
The Royal Bank of Scotland plc, 14 Minster Street, Salisbury, Wiltshire SP1 1TP

Solicitors
Wilsons, Alexandra House, St John's Street, Salisbury SP1 2SB

Auditors
Fawcetts LLP, Windover House, St Ann Street, Salisbury SP1 2DR

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2022 which should be read in conjunction with the reference and administrative details set out below. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements.

Alabaré Christian Care And Support is a charity registered with the Charity Commission and a company limited by guarantee. The previous name of the charity was Alabare Christian Care Centres which was changed in September 2020.

Objectives and Activities

Objects
The Objects of Alabaré Christian Care And Support, as set out in its governing document, are:

- The relief of poverty by the provision of special accommodation and ancillary services, such as day centres and counselling, for those who by reason of social, emotional and/or physical disadvantage (impairment) are in need of sustained support to enable them to lead lives which permit choice and development of their potential and an assured place in society.
- The relief and prevention of sickness, disease and physical and mental disability.
- The advancement of religion.

Objects and Public Benefit
The Charity's Objects are set to reflect its community aims. The Trustees review its Objects and activities from time to time to ensure that they continue to reflect its aims. The Trustees have been engaged in the creation of a Five Year Plan for the organisation which was agreed at the Board of Trustees meeting in April 2018. The Trustees have considered the Charity Commission's General Guidance on public benefit and, in particular, its supplementary public guidance on "the prevention or relief of poverty for the public benefit" and "the advancement of religion for the public benefit". The Trustees are satisfied that the public benefit requirement is being met.

Our Vision in Alabaré is a society where everyone has the opportunity to live a fulfilling life.

Our Mission is to support people to find purpose, hope and meaning in their lives by providing:

- Good quality accommodation – a safe home until they can find a permanent home
- Professional support and advice – offering choice and explaining consequences
- Training in life skills
- Care, compassion and respect – listening to their needs and aspirations
- Support in overcoming the barriers they face in transforming their lives

Our Values

The values that lie at the heart of our work are:

- Care for service users, who are often vulnerable and marginalised
- Compassion for those in difficulty or in distress
- Generosity in allowing people another chance
- Respect for all: valuing each person, their experience, opinions and choices

Our Principles

The principles embodied in the professional nature of our work:

- Integrity – expressed in honesty and reliability, transparency, accountability and trustworthiness
- Inclusiveness – welcoming people from all backgrounds, treating them fairly, recognising and valuing their distinctiveness as individuals
- Empowerment – creating an environment which enables people to take control of their own lives, by listening to them and offering choice wherever possible
- Equality in the delivery of services to our service users and employment of staff, and recognising and valuing the diversity of the communities we serve
- Collaboration in our enthusiasm for working in partnership with others

Structure, Governance and Management

Governing Documents

Alabaré Christian Care And Support is a charitable company limited by guarantee and was set up on 11 March 1991. The governing documents are the Memorandum and Articles of Association, which were amended in 2020.

Trustee Board

All Trustee appointments are approved formally by the Board of Trustees. Applications for trusteeship are encouraged from all sections of the community. In addition, the Trustees are keen that their membership reflects the geographical area that the Charity serves.

The Memorandum and Articles require that two thirds of the Trustees shall be active members of a church belonging to Churches Together in England and Wales. One third of the Trustees must retire at each Annual General Meeting, those longest in office retiring first and the choice between any of equal service being made by lots. The Board reserves four of its places to be filled by nominated members of the Alabaré Christian Community in accordance with its governing documents.

The Board of Trustees met six times for Board meetings and twice for training during the year 2021/22 During 2021/22 the Board of Trustees reviewed the functions of its too committees and changes were made to their Terms of Reference. At 31st March 2022, the Board of Trustees delegates certain functions to two committees: i) Quality Committee chaired by Alicia Proctor who is a Trustee, and ii) Finance and Resources Committee which is chaired by Teresa Barsby ,who is also a Trustee. The membership of the committees is Trustees and volunteers with appropriate experience.

The Board of Trustees reviewed and changed its governing documents in 2020. The Objects of the Charity were not changed.

Although the Board is the key decision-making body, many of its day to day decisions are made by appropriate executive staff, led by the Chief Executive, within the framework of policies and procedures approved by the Board. The Board reviewed and revised the Scheme of Delegation during this period.

Process for induction and training of Trustees

A process is in place for the induction of Trustees which has been agreed by the Governance and Quality Committee. Training for Trustees is an initial PowerPoint giving the history of the organisation, safeguarding, health and safety, boundaries and key policies which must be read. Further training is online training and two development afternoons each year.

Risk Management

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of organisational control . They are responsible for ensuring that:

- The Charity is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained and the financial information used within the Charity or for publication is reliable
- The Charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against misstatement or loss. They include:

- A strategic plan and annual budget approved by Trustees
- Regular consideration by the Trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking reviews
- Delegation of authority and segregation of duties
- Identification and management of risks

The major risks to which the Charity is exposed are set out in the following table. They are reviewed by the Board of Trustees regularly.

Alabaré Christian Care And Support

For the year ended 31 March 2022

OBJECTIVE	RISK	HOW WE MANAGE THE RISK
Wellbeing of all	Covid-19	Risk assessment, updated procedures, handwashing, social distance, provision of adequate PPE, staff training and pastoral support
Provide good quality homes and services to vulnerable people.	Poor quality care and / or beaches of Health and Safety legislation.	Appropriately trained and remunerated staff, internal audit programme including regular Health & Safety audits, monitored by Finance and Resources Committee. Trustee appointed to be lead responsible for safeguarding and a Quality Assurance Audit programme that includes service user feedback.
Financially sustainable charity	Low occupancy, poor fundraising returns, not retaining local authority contracts, poor control of expenditure	Regular review of occupancy, 2 year rolling fundraising plan, management of sickness absence, employee retention, delivering excellent services, budget management including regular review of agency costs, business cases approval for all new opportunities, retendering of supplier contracts, active cashflow management
Motivated staff team	Dissatisfied staff leading to higher turnover and sickness	Annual staff survey, ongoing support via Chaplaincy service, review of pay and rewards in October 2021, commitment to Living Wage and paid and volunteer staff training
Secure and reliable IT systems	Potential breaches of Data Protection legislation, cyber attacks	Regular review meeting with outsources IT services provider which included protection against cyber attack
Leadership	Not achieving vision, not addressing issues, loss of external confidence	Replacement of two members of leadership team who left during 2021/22

Financial Risk Management

Price Risk
The Charity is exposed to price risk due to normal inflationary increases in the purchase price of the goods and services purchased in the UK.

Credit Risk
The amount of exposure to any individual counterparty is not currently subject to a limit that is re-assessed annually. This is due to the type of customers and also that most contracts are with public bodies.

Liquidity Risk
The Charity actively maintains a mixture of cash and long-term debt finance that is designed to ensure that the Charity has sufficient available funds for operations and planned expansions.

Interest Rate Risk
The Charity has both interest-bearing assets and interest-bearing liabilities which earn interest at both fixed and variable rates: these are monitored closely to ensure that any risk is mitigated. The Charity has loans, which are a mix of fixed and variable interest rates. The Charity regularly reviews the loans and in March 2019 £900k of a Lloyds Bank variable loan was transferred to a fixed interest rate loan and in June 2020 the Trustees approved a further transfer of Lloyds Bank variable loan to fixed interest rate loan.

Statutory Funding Risk
Some £8m of the Charity's income is from direct or indirect statutory sources. During 2017/18 contracts held with Wiltshire Council for supported housing for single homeless and vulnerable young people were put out to tender. Alabaré won the tenders and was awarded new contracts from April 2018. These contracts last a minimum of five years.

We confirm that the major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures are established to manage those risks.

Achievements and Performance

As I look back over 2021/22, the recurring theme is how our service users, staff, supporters and the charity coped with the huge challenges of Covid. Those challenges were supporting both service users and staff as they caught and suffered from Covid, the ongoing need for a safe place to live and work, the disruption caused to service delivery, fundraising events and to the general operation of the charity. It was difficult time and I am extremely grateful for the commitment and support of all.

Despite the challenges, we did not stand still as an organisation. The core work of the charity – delivering care and support to vulnerable people continued. New services were developed including our services for people struggling with their mental wellbeing. Riverside Sanctuary, an information and advice service in Wiltshire, significantly increased the number of people it was supporting along with the opening of Hope House, a residential service. These services are at the forefront of the transformation of how people receive mental health support across Wiltshire.

The self build programme, supporting veterans to assist in building their own rented property, took a big step forward with the start of the work on a Plymouth site last summer. A project that came about due to the commitment of LiveWest, Plymouth City Council, ourselves and the veterans.

Summer 2021 also saw the opening of new homes in Weston Super Mare. Having delivered a residential service for almost 20 years in Clevedon, for men who had misused drugs and alcohol, the service relocated to Weston.

We recognised that there was an even greater need to get people active once the Covid restrictions started being lifted. The launch of Boots on the Ground and its programme of activities to get people out of their home, engaged in their community and an opportunity to make new friends was timely. The programme was initially focused on veterans and later expanded to support young people in 2022.

Financially the statutory accounts show us reporting a £175k deficit, a significant change from the 2020/21 results of a surplus of £309k. The main reason was the reduction in donations and legacies by £408k. A reflection that many grant making programmes had used up their grant funds in an emergency response to Covid or now switching to emergency relief for Ukraine. Having said that ABF Soldiers Charity, RNRMC and Armed Forces Covenant Trust along with many others continued to provide much needed funds.

A key piece of work the Trustees undertook was a review of the role of patrons, whose support we are very grateful. Three patrons stood down as part of this process of alignment of role and availability to commit.

Finally last year also provided an opportunity to reflect on the 30 years the charity had been delivering care and support to vulnerable people. We estimate over those 30 years we have supported 35,000 plus people through our residential and community services. A cause for celebration and reflection.

Charity's strategies for achieving its aims and objectives

A Five Year Plan was agreed by the Board of Trustees on 19 April 2018. The Plan has the following strategic themes:

- **To Value our People** – by recruiting, retaining, developing and rewarding the best people for full-time, part-time and volunteer roles to take Alabaré forward, living our Values and practising our Principles

- **To Deliver Excellent Services** – by focussing on our service users' needs to build and sustain the provision of services that are a beacon for the sector, delivering outcomes consistent with our Mission and meeting the challenges of our users' support journey

- **To Live our Values** – by reflecting and celebrating our ethos and values and our Christian mission and identity, embracing all those who need our support with open arms to meet our aspiration that no-one should be turned away

- **To Focus on our Finances** – by building a resilient, viable organisation that makes financially sound decisions and is business–minded in its decision-making about investing for growth and sustainability and is alive to commercial realities

- **To Influence our World** – by leading the sector in thinking and research on our operating environment and the needs of the communities we support, building partnerships, encouraging collaboration and campaigning to achieve our Vision

Meeting the challenges in the plan will require passion, commitment and relentless focus. We will also want to work with partners who share our vision and values to enable real change in our world so that we can deliver and grow our services to meet the needs of those we support across the breadth of our communities.

Financial and Reserves Review

In accordance with the approved 5-year plan covering 2018-2023, the Charity plans to build and maintain the level of free reserves to be at least three months of operating expenditure. Progress is reviewed on a regular basis by Trustees in the Finance & Resources Committee and at Board meetings.

As at 31 March 2022, the Charity's total reserves (restricted and unrestricted) have decreased to £3,607k from £3,782k for the prior year. Of this total reserves figure at 31 March 2022, £3,391k (£3,489k) related to unrestricted reserve and £215k (£293k) to restricted reserves.

Of the unrestricted reserves figure at 31 March 2022, £2,249k (£2,681k) is represented by fixed assets. The level of free reserves at 31 March 2022 is £1,143k (£807k).

The restricted reserves of £215k is detailed by activity in note 20. These reserves are the result of funders making grants in advance of 2022/23 and are likely to be fully expended in 2022/23.

Future Plans

With the 5 year plan due to be completed by March 2023 and with the challenges of the last two years the Trustees have embarked on developing the new strategic plan. Whilst this work is not finished the Trustees have identified key themes are

- Additional support for people with poor mental health
- The development social enterprise
- Commitment to a good steward of the environment
- Changing the balance of leased properties to own properties with a greater emphasis on ownership

Complaints

We have received no complaints about fundraising activities. All other complaints were dealt with through the Charity's complaints process.

In 2021/22 one serious incident was reported to the Charity Commission.

Trustees' Responsibilities

Company law requires the Trustees (who are also the Directors of Alabaré Christian Care And Support Ltd for the purpose of company law) to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the Trustees are required to select suitable accounting policies and thenapply them consistently, making judgments and estimates that are reasonable and prudent. The Trustees also must prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees also are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosures to Auditor

Each Trustee of the Charity has confirmed in fulfilling his/her duties as a Trustee:

(a) So far as each Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware;

(b) Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Auditors

A resolution to re appoint Fawcetts LLP as auditors for the ensuing year will be proposed

The financial statements were approved and authorized for issue by the Board of Trustees on 30 June 20
and were signed on its behalf by

M. Cassells

Malcolm Cassells – Chair of Trustees

Report of the Independent Auditors
To the Members of
Alabaré Christian Care And Support

Opinion

We have audited the financial statements of Alabaré Christian Care And Support (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources 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 Companies Act 2006.

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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the Report of the Directors and the Strategic Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Directors included within the Report of the Trustees have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Report of the Directors included within the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; 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 set on **page 9**, the Trustees (who are also directors of the charitable company for the purposes of company law and trustees of the charity for the purposes of charity law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 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.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations we consider the following:

• the nature of the industry and sector, control environment and financial performance;

• results of our enquiries of management about their own identification and assessment of the risks of irregularities;

• any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;

- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;

- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations

• the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and surplus recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

Audit response to risks identified

As a result of performing the above, we identified revenue and surplus recognition a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing any correspondence with the Regulator of Social Housing and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 Auditors.

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report or for the opinions we have formed.

Nicholas Jones FCCA (Senior Statutory Auditor)
for and on behalf of Fawcetts LLP, Chartered Accountants & Statutory Auditors
Windover House, St Ann Street, Salisbury, SP1 2DR
Date: 20 July 2022

Alabaré Christian Care And Support
Statement of Financial Activities
(including the Income and Expenditure account)

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	2021 Total £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	728,649	548,773	1,277,422	1,685,437
Charitable activities	4	8,001,199	-	8,001,199	7,566,750
Other trading activities	5	715,207	-	715,207	290,414
Investment Income	6	181	-	181	649
Total income		9,445,236	548,773	9,994,009	9,543,250
EXPENDITURE ON:					
Raising funds, marketing and trading activities	7	883,317	-	883,317	963,713
Charitable activities	7	8,659,416	626,615	9,286,031	8,270,092
Total expenditure		9,542,733	626,615	10,169,348	9,233,805
NET INCOME/(EXPENDITURE)		(97,497)	(77,842)	(175,339)	309,445
Transfers between funds	20	-	-	-	-
NET MOVEMENT IN FUNDS		**(97,497)**	**(77,842)**	**(175,339)**	**309,445**
RECONCILIATION OF FUNDS:					
Total funds brought forward		3,488,974	293,284	3,782,258	3,472,813
TOTAL FUNDS CARRIED FORWARD		**3,391,477**	**215,442**	**3,606,919**	**3,782,258**

The above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

Alabaré Christian Care And Support
Balance Sheet

As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	5,394,040	5,547,933
Investments	15	9,000	9,000
		5,403,040	5,556,933
Current assets			
Debtors	16	899,964	621,030
Cash at bank and in hand		1,367,104	1,645,968
Total current assets		2,267,068	2,266,998
Liabilities			
Creditors: Amounts due within one year	17	(1,208,529)	(894,048)
Net current assets		1,058,539	1,372,950
Total assets less current liabilities		6,461,579	6,929,883
Creditors: Amounts due after more than one year	18	(2,854,660)	(3,147,625)
NET ASSETS		**3,606,919**	**3,782,258**
Funds			
Unrestricted funds	21	3,391,477	3,488,974
Restricted income funds	21	215,442	293,284
TOTAL CHARITY FUNDS		**3,606,919**	**3,782,258**

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

Malcolm Cassells (Chairman)

Company registration number: 02604011

The notes form part of these financial statements

Alabaré Christian Care And Support

Statement of Cash Flow
For the year ended 31 March 2022

	Notes	2022 £	2021 £
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash provided by/(used in) operating activities	a	131,618	929,850
Cash flows from investing activities:			
Purchase of property and other fixed assets		(122,017)	(164,544)
Proceeds from disposal of fixed assets		4,500	-
Net cash provided by/(used in) investing activities		(117,517)	(164,544)
Cash flows from financing activities:			
Repayments of borrowing		(292,965)	(120,313)
Cash inflows from new borrowing		-	510,350
Net cash provided by/(used in) financing activities		(292,965)	390,037
CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR		(278,864)	1,155,343
Cash and cash equivalents brought forward	b	1,645,968	490,625
CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 MARCH	b	**1,367,104**	**1,645,968**

a) Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	(175,339)	309,445
Adjusted for:		
Depreciation	269,785	220,412
Loss on disposal of fixed assets	1,625	-
(Increase)/decrease in debtors	(278,934)	93,307
Increase/(decrease) in creditors	314,481	306,686
Net cash (used in)/provided by operating activities	131,618	929,850

b) Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	1,367,104	1,645,968

1. Accounting policies

a) Basis of preparation of the accounts

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards in the United Kingdom, the accounting regulations issued under the Companies Act 2006 and the Statement of Recommended Practice (SORP) FRS102 "Accounting and Reporting by Charities".

Alabaré Christian Care Centres meets the definition of a public benefit entity under FRS 102.

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and, based on their current knowledge, they do not expect it to do so going forward.

These financial statements have been prepared on a going concern basis and are presented in Sterling (£) which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in the furtherance of the objectives of the charity.

Restricted funds are those donated, or raised, for use in a particular area or for a specific purpose. Purchases of fixed assets with restricted funds are deemed to be satisfied once the purchase has taken place and therefore these restricted fund balances are released to unrestricted general funds unless the restriction is deemed to be on a permanent basis.

All funds are reviewed annually and transfers between funds undertaken as determined by that review.

c) Income

Income is recognised in the Statement of Financial Activities when the charity is legally entitled to it, there is certainty of receipt and the amount can be quantified with reasonable accuracy.

Income from charitable activities includes income as earned (i.e. as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Where contractual income is received in advance it is deferred and included in deferred income within creditors.

Investment income is recognised on a receivable basis. On-line shop income and income derived from events is recognised as earned.

d) Expenditure

Expenditure is recognised when a liability is incurred. This means that expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of VAT where applicable.

Raising funds are those costs incurred in attracting voluntary income, and those incurred in fundraising activities/events and retail.

Expenditure directly attributable to a specific activity category (e.g. raising funds and charitable activities) has been included in the relevant category. Where costs are attributable to more than one activity, they are apportioned across activities based on the time spent by staff on those activities and their use of shared resources.

The costs of central support services have been allocated to activity cost categories on a basis consistent with use of the resources pro rata to the direct costs of the various operations.

1. Accounting policies (continued)

e) **Donated goods and volunteer and other donated services**

Donated goods are recognised in different ways dependent on how they are used by the charity:

(i) those donated for direct transmission to beneficiaries (chiefly clothing and food) are not included in the statement of financial activities on the basis that, if they had not been donated, the charity would not have purchased them;

(ii) those donated to be used in service provision (eg food for use in providing meals at the drop-in centre) are also not included in the statement of financial activities on the same basis as above;

(iii) the value of services provided by volunteers is not incorporated into these financial statements;

(iv) other goods which are donated for sale through the retail operation are not included in the accounts until they are sold as they have no cost attached;

(v) where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

f) **Pension costs**

The charitable company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

g) **Leasing and hire purchase commitments**

Rental payments under operating leases are charged as expenditure as incurred over the term of the lease.

h) **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost and depreciated over their useful economic lives, less any estimated residual value, at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Short leasehold buildings	Period of lease
Furniture and equipment	4 years
Computer equipment	4 years
Motor vehicles	4 years
Short life assets	1 year

i) **Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

j) **Investments**

Investments are included in the financial statements at market value. All gains and losses are taken to the Statement of Financial Activities in line with the Charity SORP.

k) **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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Comparative Statement of Financial Activities - comparative balances as at 31 March 2021

	Unrestricted £	Restricted £	2021 Total £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	597,479	1,087,958	1,685,437
Charitable activities	7,566,750	-	7,566,750
Other trading activities	290,414	-	290,414
Investment Income	649	-	649
Total income	8,455,292	1,087,958	9,543,250
EXPENDITURE ON:			
Raising funds	963,713	-	963,713
Charitable activities	7,104,909	1,165,183	8,270,092
Total expenditure	8,068,622	1,165,183	9,233,805
NET INCOME/(EXPENDITURE)	386,670	(77,225)	309,445
Transfers between funds	-	-	-
NET MOVEMENT IN FUNDS	**386,670**	**(77,225)**	**309,445**
RECONCILIATION OF FUNDS:			
Total funds brought forward	3,102,304	370,509	3,472,813
TOTAL FUNDS CARRIED FORWARD	**3,488,974**	**293,284**	**3,782,258**

3. Donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Charitable Trusts - general grants	132,800	422,395	555,195	1,170,887
Other general grants	53,205	113,974	167,179	196,498
Corporate donations	59,074	9,633	68,707	-
Individual donations	420,384	2,771	423,155	249,437
Church/community groups	40,476		40,476	53,614
Legacies	22,710		22,710	15,000
	728,649	548,773	1,277,422	1,685,436
2021 total	*597,479*	*1,087,958*	*1,685,436*	

4. Charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Housing support contracts	1,038,082	-	1,038,082	1,081,548
Other public sector contracts	706,448	-	706,448	822,346
Other contracts	2,554,098	-	2,554,098	1,607,158
Accommodation charges	3,686,661	-	3,686,661	3,635,398
Other income	15,910	-	15,910	420,300
	8,001,199	-	8,001,199	7,566,750
2021 total	*7,566,750*	-	*7,566,750*	

5. Other trading activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Fundraising events	222,435	-	222,435	182,974
Sales from retail activities	360,168	-	360,168	87,727
Other earned income	132,604	-	132,604	19,713
	715,207	-	715,207	290,414
2021 total	*290,414*	-	*290,414*	

6. Investment income

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Bank interest	181	-	181	649
	181	-	181	649
2021 total	*649*	-	*649*	

7. Expenditure

	Staff costs £	Other direct costs £	Support costs £	Total 2022 £	Total 2021 £
Raising funds, marketing and trading activities					
Fund raising and marketing team	474,677	-	68,494	543,171	629,080
Charity shops	170,507	126,746	42,893	340,146	334,633
	645,184	126,746	111,387	883,317	963,713
Charitable activities					
Veterans housing	677,438	745,367	205,306	1,628,111	1,492,525
Homeless	1,069,036	933,552	288,966	2,291,554	2,213,185
Young people	1,110,373	768,740	271,149	2,150,262	2,058,973
Mental Health	357,836	164,956	75,437	598,229	-
Learning disabilities	1,273,064	232,798	217,291	1,723,153	-
Learning disabilities & mental health	-	-	-	-	1,831,244
Training and development	348,945	96,723	64,308	509,976	436,162
Veterans training and enterprise	172,635	163,594	48,517	384,746	238,003
	5,009,327	3,105,730	1,170,974	9,286,031	8,270,092
	5,654,511	3,232,476	1,282,361	10,169,348	9,233,805
TOTAL 2021	*5,416,178*	*2,788,934*	*1,028,693*	*9,233,805*	

8. Support costs

	Total 2022 £	Total 2021 £
Staff costs	609,270	487,317
Property costs	55,960	51,572
IT costs	172,468	134,023
HR and administration costs	350,520	266,295
Finance charges	94,143	89,486
	1,282,361	1,028,693

9. Net income/(expenditure)

This is stated after charging:	Total 2022 £	Total 2021 £
Depreciation	269,785	220,412
Loss on disposal of fixed assets	1,625	-
Auditors' remuneration:		
- audit	9,420	9,420
- non-audit	2,580	2,580
Operating lease rentals:		
- property rental	1,283,413	1,092,796

10. Staff costs and numbers

	2022 £	2021 £
Salaries and wages	5,188,880	4,940,847
Sessional staff (including agency)	496,125	420,115
Employer's national insurance and contributions	414,734	386,046
Employer's pension contributions	164,042	156,486
	6,263,781	5,903,494

The average number of people employed, including part-time staff:	2022 No.	2021 No.
	257	271

One employee earned between £70,000 and £75,000 per annum during the current and previous year, and employer pension contributions of £4,309 were made in respect of the above individual's employment.

The value of services provided by volunteers is not incorporated into these financial statements but makes a significant impact on the work the charity is able to deliver. In the year to 31st March 2022 a total of 19,425 hours was volunteered in this way (2021: 10,618 hours).

The key management personnel of the charity are listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services was £729,134 (2021: £582,999).

11. Trustees expenses and remuneration

Trustees are not remunerated. Travel expenses totalling £74.70 were paid to 1 trustee in the year and were incurred in the course of their duties as Trustees (2021: £Nil).

12. Pension

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable by the charity amounted to £164,042 (2021: £156,486). Included within the pension contributions are amounts paid after the year end of £25,968 (2021: £24,193).

13. Taxation

No taxation is payable by the company because it is a registered charity and its activities are classified as exempt.

14. Tangible fixed assets

	Freehold property	Short leasehold property	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2021	5,800,963	480,367	1,368,836	85,086	7,735,252
Additions	-	-	82,148	39,869	122,017
Disposals	398	(74,423)	(1,142,452)	(41,242)	(1,257,719)
At 31 March 2022	5,801,361	405,944	308,532	83,713	6,599,550
Depreciation					
At 1 April 2021	721,432	171,097	1,246,512	48,278	2,187,319
Charge for the year	111,835	48,022	97,410	12,518	269,785
Eliminated on disposals	398	(74,423)	(1,142,452)	(35,117)	(1,251,594)
At 31 March 2022	833,665	144,696	201,470	25,679	1,205,510
At 31 March 2022	4,967,696	261,248	107,062	58,034	5,394,040
At 31 March 2021	5,079,531	309,270	122,324	36,808	5,547,933

15. Investments

	2022	2021
	£	£
Unlisted UK equity investments	9,000	9,000

16. Debtors

	2022	2021
	£	£
Trade debtors	595,458	380,236
Deposits	21,496	22,521
Accrued income	189,550	107,288
Prepayments	93,460	110,985
	899,964	621,030

17. Creditors: amounts due within one year	2022 £	2021 £
Trade creditors	190,914	124,860
Tax and National Insurance	113,991	96,755
Deferred income (note 19)	351,122	171,183
Other creditors	54,190	44,627
Bank loan	290,541	219,270
Accruals	207,771	237,353
	1,208,529	894,048

18. Creditors: amounts due after more than one year	2022 £	2021 £
Bank loans	2,854,660	3,147,625

Repayable by instalments:	2022 £	2021 £
Less than 1 year	290,541	219,270
Between 2 and 5 years	1,128,535	1,160,920
In 5 years or more	1,726,125	1,986,705
	3,145,201	3,366,895

Loan terms and security:

All the loans are based on variable rate terms and are secured against the properties of the charity.

Triodos Bank: total loan of £575,129, 25 year term at 2.5% above base, maturing in March 2043.

RBS: total loan of £968,144, 6 year term, 15 year term and 25 year term at 2.5% above base, maturing in October 2026, December 2028 and January 2040, July 2040 and October 2040.

Lloyds: total loan of £1,591,578, 15 year term at 2.4% above base, maturing in January 2030 and 2031 and 12 year term at 3.89% fixed/2.15% above base, maturing in September 2031 and July 2033.

WVCA: total loan of £10,350, 2 year term at 0%, maturing in February 2023.

19. Deferred Income	2022 £	2021 £
Total deferred income at 1 April	171,183	-
Additions during the year	2,086,909	1,414,445
Released to income	(1,906,970)	(1,243,262)
Total deferred income at 31 March	**351,122**	**171,183**

Deferred income represents contract and grant income relating to the proportion of funding for 2022/23 services.

20. Operating lease commitments

As at 31 March the charity had total future minimum lease payments under non-cancellable

	2022 £	2021 £
Less than 1 year	115,210	108,362
Between 2 and 5 years	1,011,614	859,633
In 5 years or more	156,589	124,801
	1,283,413	1,092,796

21. Statement of funds

	Balance at 1 Apr 21 £	Incoming resources £	Outgoing resources £	Transfers to/(from) £	Balance at 31 Mar 22 £
Restricted funds:					
Veterans housing	41,296	187,198	(228,494)	-	-
Homeless	5,199	26,769	(25,852)	-	6,116
Young People:					
Salisbury Mother & Baby	28,000	28,000	(28,000)	-	28,000
Other Young People	3,000	72,909	(46,220)	-	29,689
Learning disabilities and mental health:					
Riverside Sanctuary	1,600	54,833	(14,743)	-	41,690
Learning disabilities	80	16,129	(6,145)	-	10,064
Training and development	18,352	34,861	(26,339)	-	26,874
Veterans training and enterprise	152,071	124,825	(212,054)	-	64,842
Central services	43,686	3,249	(38,768)	-	8,167
	293,284	548,773	(626,615)	-	215,442
Unrestricted funds:					
General - fixed assets	2,681,038	-	(269,785)	(162,414)	2,248,839
General - other funds	807,936	9,445,236	(9,272,948)	162,414	1,142,638
	3,488,974	9,445,236	(9,542,733)	-	3,391,477
	3,782,258	9,994,009	(10,169,348)	-	3,606,919

Restricted funds: these represent grants and donations received for specific purposes within each charitable activity. The transfer represents the release of restricted funds used to purchase fixed assets as in line with the accounting policies.

General - fixed assets: this represents the net book value of fixed assets less bank loans secured against the

21. Statement of funds (continued)

Comparative statement of funds for the year ended 31 March 2021:

	Balance at 1 Apr 20 £	Incoming resources £	Outgoing resources £	Transfers to/(from) £	Balance at 31 Mar 21 £
Restricted funds:					
Veterans housing	124,486	303,641	(386,831)	-	41,296
Homeless	2,623	81,201	(78,625)	-	5,199
Young People:					
Salisbury Mother & Baby	28,000	28,000	(28,000)	-	28,000
Other Young People	22,016	98,850	(117,866)	-	3,000
Learning disabilities and mental health:					
Riverside Sanctuary	110,687	69,667	(183,754)	5,000	1,600
Learning disabilities	-	52,312	(52,232)	-	80
Training and development	23,203	33,727	(38,578)	-	18,352
Veterans training and enterprise	49,670	317,277	(214,876)	-	152,071
Central services	9,824	103,283	(64,421)	(5,000)	43,686
	370,509	1,087,958	(1,165,183)	-	293,284
Unrestricted funds:					
General - fixed assets	2,678,026	-	(220,412)	223,424	2,681,038
General - other funds	424,278	8,455,292	(7,848,210)	(223,424)	807,936
	3,102,304	8,455,292	(8,068,622)	-	3,488,974
	3,472,813	9,543,250	(9,233,805)	-	3,782,258

22. Analysis of net assets between funds

	Fixed assets £	Net current assets £	Creditors > 1 year £	Total £
Restricted funds	-	215,442	-	215,442
Unrestricted funds:				
General - fixed assets	5,394,040	(290,541)	(2,854,660)	2,248,839
General - other funds	9,000	1,133,638	-	1,142,638
Net assets at the end of the year	5,403,040	1,058,539	(2,854,660)	3,606,919

Comparative analysis of net assets between funds for the year ended 31 March 2021:

	Fixed assets £	Net current assets £	Creditors > 1 year £	Total £
Restricted funds	-	293,284	-	293,284
Unrestricted funds:				
General - fixed assets	5,547,933	280,730	(3,147,625)	2,681,038
General - other funds	9,000	798,936	-	807,936
Net assets as at 31 March 2021	5,556,933	1,372,950	(3,147,625)	3,782,258

23. Related party transactions

There are no related party transactions (2021: none).

24. Status

The charity is limited by guarantee and has no share capital.

Alabare

England & Wales - Charity number 1006504

Accounts



Alabaré Christian Care & Support

(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Company number: 2604011

Charity number: 1006504

Alabaré Christian Care & Support
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For the year ended 31 March 2021

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Reference and Administrative details

Company Number
2604011

Charity Number
1006504

Registered Office
Riverside House, 2 Watt Road, Salisbury, Wiltshire SP2 7UD

Governing document
Articles of Association dated 30 July 2020.

Patrons
The Right Reverend Declan Lang, Bishop of Clifton
The Right Reverend Stephen Conway, Bishop of Ely
The Right Reverend Nicholas Holtam, Bishop of Salisbury
The Lord King of Bridgwater CH
General The Lord Dannatt GCB, CBE, MC, DL
Brigadier Simon Firth CBE
The Right Reverend June Osborne (appointed 2020)
Revd Joanna Jepson (appointed 2021)

Honorary President
John Proctor

Board of Trustees

Malcolm Cassells	Chair of Board
Don Alexander	
Teresa Barsby	
Phil Davis	Vice-Chair
Catherine Detain	
David Durston	
Martin Clark	
Richard Holman	Chair of Finance & Resources Committee
John Hunter	Chair of Governance and Quality Committee
Alicia Proctor	
Mark Proctor	

Committees Structure
Finance & Resources Committee
Governance & Quality Committee

Key Management

Andrew Lord	(Chief Executive)
Kevin Fairman	(Finance & Commercial Director)
Vanessa Bedford	(Lead Operations Manager)
Keith Thomasson	(Senior Chaplain)
Kirsty Scullion, Rebecca Mullen & Claire Sime	(Fundraising & Marketing Managers)
Jo King	(Charity Manager)
Sue Gumbleton, Anne Williams, Georgina Vickers	(Operations Managers)
Nick Dalton	(Financial Controller)
Karen Bell	(Human Resources Manager)

Bankers
The Royal Bank of Scotland plc, 14 Minster Street, Salisbury, Wiltshire SP1 1TP

Solicitors
Wilsons, Alexandra House, St John's Street, Salisbury SP1 2SB

Auditors
Fawcetts LLP, Windover House, St Ann Street, Salisbury SP1 2DR

The Trustees present their report together with the financial statements of the Charity for the year ended 31 March 2021 which should be read in conjunction with the reference and administrative details set out below. The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements.

Alabaré Christian Care & Support is a charity registered with the Charity Commission and a company limited by guarantee. Since 1 January 2010, the Charity has been trading under the name Alabaré Christian Care & Support and on 12 September 2020 changed its registered name to Alabaré Christian Care & Support.

Objectives and Activities

Objects
The Objects of Alabaré Christian Care & Support, as set out in its governing document, are:

- The relief of poverty by the provision of special accommodation and ancillary services, such as day centres and counselling, for those who by reason of social, emotional and/or physical disadvantage (impairment) are in need of sustained support to enable them to lead lives which permit choice and development of their potential and an assured place in society.
- The relief and prevention of sickness, disease and physical and mental disability.
- The advancement of religion.

Objects and Public Benefit
The Charity's Objects are set to reflect its community aims. The Trustees review its Objects and activities from time to time to ensure that they continue to reflect its aims. The Trustees have been engaged in the creation of a Five-Year Plan for the organisation which was agreed at the Board of Trustees meeting in April 2018.

Objects and Public Benefit (cont'd)

The Trustees have considered the Charity Commission's General Guidance on public benefit and, in particular, its supplementary public guidance on "the prevention or relief of poverty for the public benefit" and "the advancement of religion for the public benefit". The Trustees are satisfied that the public benefit requirement is being met.

Our Vision in Alabaré is a society where everyone has the opportunity to live a fulfilling life.

Our Mission is to support people to find purpose, hope and meaning in their lives by providing:

- Good quality accommodation – a safe home until they can find a permanent home
- Professional support and advice – offering choice and explaining consequences
- Training in life skills
- Care, compassion and respect – listening to their needs and aspirations
- Support in overcoming the barriers they face in transforming their lives

Our Values

The values that lie at the heart of our work are:

- Care for service users, who are often vulnerable and marginalised
- Compassion for those in difficulty or in distress
- Generosity in allowing people another chance
- Respect for all: valuing each person, their experience, opinions and choices

Our Principles

The principles embodied in the professional nature of our work:

- Integrity – expressed in honesty and reliability, transparency, accountability and trustworthiness
- Inclusiveness – welcoming people from all backgrounds, treating them fairly, recognising and valuing their distinctiveness as individuals
- Empowerment – creating an environment which enables people to take control of their own lives, by listening to them and offering choice wherever possible
- Equality in the delivery of services to our service users and employment of staff, and recognising and valuing the diversity of the communities we serve
- Collaboration in our enthusiasm for working in partnership with others

Structure, Governance and Management

Governing Documents

Alabaré Christian Care & Support is a charitable company limited by guarantee and was set up on 11 March 1991. The governing document is the Articles of Association, which was amended in 2020.

Trustee Board

All Trustee appointments are approved formally by the Board of Trustees. Applications for trusteeship are encouraged from all sections of the community. In addition, the Trustees are keen that their membership reflects the geographical area that the Charity serves. Section 7 of the Charity's Articles outlines the minimum and maximum number of trustees that comprise the Board and the maximum term that can be served.

Trustee Board (cont'd)
The Board of Trustees met eight times during the year 2020/21. The Board of Trustees delegates certain functions to two committees: i) Governance and Quality Committee chaired by John Hunter who is a Trustee, and ii) Finance and Resources Committee which is chaired by Richard Holman, who is also a Trustee. The membership of the committees is Trustees and volunteers with appropriate experience.

The Board of Trustees reviewed and changed its governing documents in 2020. The Objects of the Charity were not changed.

Although the Board is the key decision-making body, many of its day-to-day decisions are made by appropriate executive staff, led by the Chief Executive, within the framework of policies and procedures approved by the Board.

The Board reviewed and revised the Scheme of Delegation during this period and Pay & Rewards for employees was considered at the September 2020 Board meeting.

Process for induction and training of Trustees
A process is in place for the induction of Trustees which has been agreed by the Governance and Quality Committee. Training for Trustees is an initial PowerPoint giving the history of the organisation, safeguarding, health and safety, boundaries and key policies which must be read. Further training is online training and two development afternoons each year.

Risk Management

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of organisational control. They are responsible for ensuring that:

- The Charity is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained, and the financial information used within the Charity or for publication is reliable
- The Charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against misstatement or loss. They include:

- A strategic plan and annual budget approved by Trustees
- Regular consideration by the Trustees of financial results, variance from budgets, non-financial performance indicators and benchmarking reviews
- Delegation of authority and segregation of duties
- Identification and management of risks

The major risks to which the Charity is exposed are set out in the following table. They are reviewed by the Board of Trustees regularly.

OBJECTIVE	RISK	HOW WE MANAGE THE RISK
Wellbeing of all	Covid-19	Risk assessments, updated procedures, hand-washing and social distancing, provision of adequate PPE, staff training, and pastoral support.
Provide good quality homes and services to vulnerable people	Poor quality care and/or beaches of Health & Safety legislation	Appropriately trained and remunerated staff, internal audit programme including regular Health & Safety audits monitored by Finance and Resources Committee, Lee Proctor (Trustee) lead responsibility for safeguarding, introduction of tenant satisfaction survey.
Financially sustainable charity	Low occupancy, poor fundraising returns, not retaining local authority contracts, poor control of expenditure	Regular review of occupancy, 2-year rolling fundraising plan, management of sickness absence, employee retention, delivering excellent services, budget management including control of agency costs, business cases approved for all new opportunities, retendering of supplier contracts.
Motivated staff team	Dissatisfied staff leading to higher turnover and sickness	Annual staff survey, ongoing support via Chaplaincy service, review of pay and rewards, commitment to training
Secure and reliable IT systems	Potential breaches of Data Protection legislation	Regular review meeting with outsourced IT services provider
Leadership	Not achieving vision, not addressing issues, loss of external confidence	Recruitment of three key posts achieved in 2021 to strengthen management team of charity

Financial Risk Management

Price Risk
The Charity is exposed to price risk due to normal inflationary increases in the purchase price of the goods and services purchased in the UK.

Credit Risk
The amount of exposure to any individual counterparty is not currently subject to a limit that is re-assessed annually. This is due to the type of customers and also that most contracts are with public bodies.

Liquidity Risk
The Charity actively maintains a mixture of cash and long-term debt finance that is designed to ensure that the Charity has sufficient available funds for operations and planned expansions.

Interest Rate Risk
The Charity has both interest-bearing assets and interest-bearing liabilities which earn interest at both fixed and variable rates: these are monitored closely to ensure that any risk is mitigated. In March 2019 £900k of a Lloyds Bank variable loan was transferred to a fixed interest rate loan and in June 2020 the Trustees approved a further transfer of Lloyds Bank variable loan to fixed interest rate loan.

Statutory Funding Risk
Some £m of the Charity's income is from direct or indirect statutory sources. During 2017/18 contracts held with Wiltshire Council for supported housing for single homeless and vulnerable young people were put out to tender. Alabaré won the tenders and was awarded new contracts from April 2018. These contracts last a minimum of four years.

We confirm that the major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures are established to manage those risks.

Achievements and Performance

When looking at the 2021 statutory accounts for Alabaré Christian Care & Support, our financial performance in the last year looks very similar to what was achieved in the previous financial year. How we managed to achieve that faced with the challenges of the COVID crisis was certainly not like any year before in Alabaré's 30-year history.

There are many people involved directly and indirectly with Alabaré to recognise in this statement, but first and foremost are our front-line care and support employees. Across the whole of the sector, a debt of gratitude is owed to those people who have put the health and wellbeing of others first and foremost during these incredibly difficult times. The level of dedication witnessed was truly outstanding and makes our commitment to pay above National Living Wage an ongoing priority.

Thinking back to March 2020, the urgent concern of the Board of Trustees was how many months our employees could be paid before the cash ran out. At that time, there was a serious concern about what level of fundraising we would be able to generate, that our retail outlets would need to close, and what would the effect be on the occupancy levels at our services.

Achievements and Performance (cont'd)

Gradually though, the financial pressure started to ease based on the following:

- The Government's furlough scheme. At the height of the COVID crisis, we had +50 employees on furlough.
- A number of our landlords of leased properties agreed payment holidays.
- Our three funders agreed capital repayments delays on our loans.
- We took up the opportunity for CBIL (Coronavirus Business Interruption Loan) funding of £0.5m.
- Local authorities provided compensation for our loss of income from the closure of our retail shops.
- Trust grant bodies started to make funding available to support organisations.

Alabaré would therefore like to take the opportunity to thank all our partners and stakeholders during this time for their continued support.

At the start of this statement, the contribution of the front-line employees in our care and support services was highlighted. In addition, there are other people who should be recognised: those people working in "back-office" support functions, the management team at Alabaré under the excellent leadership of our CEO, Andrew Lord, our team of volunteers and of course our Board of Trustees. In particular, the trust fundraising team performed outstandingly well in 2020-21.

Looking ahead to the financial year 2021-22, Alabaré will certainly not be complacent in saying we are through the Covid crisis. However, having weathered the storm on the last 15 months, the charity is well placed to face the year ahead in a stronger position now.

As a charity, all of Alabaré's surpluses are re-invested back into the services we provide. In 2021-22, Alabaré will therefore be looking at how we can extend our reach through more accommodation-based support as the demand increases, particularly in areas such as the provision of mental health services.

We will continue to make the health and wellbeing of the people we support our number one priority and ensure that Alabaré is on a solid financial footing for our next 30 years.

Charity's strategies for achieving its aims and objectives

A Five-Year Plan was agreed by the Board of Trustees on 19 April 2018. The Plan has the following strategic themes:

- **To Value our People** – by recruiting, retaining, developing and rewarding the best people for full-time, part-time and volunteer roles to take Alabaré forward, living our Values and practising our Principles

- **To Deliver Excellent Services** – by focusing on our service users' needs to build and sustain the provision of services that are a beacon for the sector, delivering outcomes consistent with our Mission and meeting the challenges of our users' support journey

- **To Live our Values** – by reflecting and celebrating our ethos and values and our Christian mission and identity, embracing all those who need our support with open arms to meet our aspiration that no-one should be turned away

- **To Focus on our Finances** – by building a resilient, viable organisation that makes financially sound decisions and is business–minded in its decision-making about investing for growth and sustainability and is alive to commercial realities

Charity's strategies for achieving its aims and objectives (cont'd)

- **To Influence our World** – by leading the sector in thinking and research on our operating environment and the needs of the communities we support, building partnerships, encouraging collaboration and campaigning to achieve our Vision

Meeting the challenges in the plan will require passion, commitment and relentless focus. We will also want to work with partners who share our vision and values to enable real change in our world so that we can deliver and grow our services to meet the needs of those we support across the breadth of our communities.

Financial and Reserves Review

In accordance with the approved 5-year plan covering 2018-2023, the Charity plans to build and maintain the level of free reserves to be at least three months of operating expenditure. Progress is reviewed on a regular basis by Trustees in the Finance & Resources Committee and at Board meetings.

As at 31 March 2021, the Charity's total reserves (restricted and unrestricted) had increased to £3,782k from £3,473k for the prior year. Of this total reserves figure at 31 March 2021, £3,489k (2020: £3,102k) related to unrestricted reserves and £293k (2020: £371k) to restricted reserves.

Of the unrestricted reserves figure at 31 March 2021, £2,681k (2020: £2,678k) is represented by fixed assets. The level of free reserves at 31 March 2021 is £808k (2020: 424k).

The restricted reserves of £293k is detailed by activity in note 20. These reserves are the result of funders making grants in advance of 2021/22 and are likely to be fully expended in 2021/22.

Future Plans

In the challenging last year, Alabaré still saw a continued increasing demand for the services it provides.

The coronavirus crisis has presented the Charity with considerable operational challenges, as is obviously the case for all care and support providers in the sector, as we do all we can to make the people we support and our employees & volunteers, as safe as possible in these unprecedented times.

As we commence the financial year 2021-22, the Charity is on a solid financial footing. Whilst none of us can afford to be complacent after our experiences of the last year, the Charity is in the process of opening new services, with mental health service provision obviously being very important at this time.

Three of our charity shops re-opened in April 2021 and we are re-planning a lot of our event-based fundraising events later this year and next, which had to be postponed with the Covid crisis.

Complaints & Incidents

We have received no complaints about fundraising activities. All other complaints were dealt with through the Charity's complaints process.

In November 2020, an attempted fraud was perpetrated against Alabaré. Working with our banking partners, there was no resulting financial loss to the charity, but the incident was reported to the Charity Commission.

Trustees' Responsibilities

Company law requires the Trustees (who are also the Directors of Alabaré Christian Care and Support Limited for the purpose of company law) to prepare financial statements for each financial year that give a true and fair view ofthe state of affairs of the Charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently, making judgments and estimates that are reasonable and prudent. The Trustees also must prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees also are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosures to Auditor

Each Trustee of the charity has confirmed in fulfilling his/her duties as a Trustee:

(a) So far as each Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware;

(b) Each Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

A resolution to re-appoint Fawcetts LLP as auditors for the ensuing year will be proposed.

The financial statements were approved and authorised for issue by the Board of Trustees on 30/6/21 and were signed on its behalf by:

M Cassells

Malcolm Cassells - Chair of Trustees/Directors

Report of the Independent Auditors
To the Members of
Alabaré Christian Care & Support

Opinion

We have audited the financial statements of Alabaré Christian Care & Support (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources 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 Companies Act 2006.

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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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.

Other information

The other information comprises the information included in the Report of the Trustees (including Strategic Report), other than the financial statements and our Report of the Auditors thereon. The Trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the Report of the Directors and the Strategic Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Directors included within the Report of the Trustees have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Report of the Directors included within the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; 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 set on page 9, the Trustees (who are also directors of the charitable company for the purposes of company law and trustees of the charity for the purposes of charity law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 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.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations we consider the following:

• the nature of the industry and sector, control environment and financial performance;

• results of our enquiries of management about their own identification and assessment of the risks of irregularities;

• any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations

• the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and surplus recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements.

Audit response to risks identified

As a result of performing the above, we identified revenue and surplus recognition a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing any correspondence with the Regulator of Social Housing and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 Auditors.

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas Jones FCCA (Senior Statutory Auditor)
for and on behalf of Fawcetts LLP, Chartered Accountants & Statutory Auditors
Windover House, St Ann Street, Salisbury, SP1 2DR

Date: 5 July 2021

Alabaré Christian Care & Support
Statement of Financial Activities
(including the Income and Expenditure account)

For the year ended 31 March 2021

Income and expenditure	Note	Unrestricted £	Restricted £	2021 Total £	2020 Total £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	597,479	1,087,958	1,685,437	1,537,379
Charitable activities	4	7,566,750	-	7,566,750	7,404,998
Other trading activities	5	290,414	-	290,414	466,069
Investment Income	6	649	-	649	1,738
Total income		8,455,292	1,087,958	9,543,250	9,410,184
EXPENDITURE ON:					
Raising funds, marketing and trading activities	7	963,713	-	963,713	1,157,890
Charitable activities	7	7,104,909	1,165,183	8,270,092	7,848,472
Total expenditure		8,068,622	1,165,183	9,233,805	9,006,362
NET INCOME/(EXPENDITURE)		386,670	(77,225)	309,445	403,822
Transfers between funds	20	-	-	-	-
NET MOVEMENT IN FUNDS		**386,670**	**(77,225)**	**309,445**	**403,822**
RECONCILIATION OF FUNDS:					
Total funds brought forward		3,102,304	370,509	3,472,813	3,068,991
TOTAL FUNDS CARRIED FORWARD		**3,488,974**	**293,284**	**3,782,258**	**3,472,813**

The above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

The notes form part of these financial statements

Alabaré Christian Care & Support
Balance Sheet

As at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	5,547,933	5,603,801
Investments	15	9,000	9,000
		5,556,933	5,612,801
Current assets			
Debtors	16	621,030	714,337
Cash at bank and in hand		1,645,968	490,625
Total current assets		2,266,998	1,204,962
Liabilities			
Creditors: Amounts due within one year	17	(894,048)	(587,362)
Net current assets		1,372,950	617,600
Total assets less current liabilities		6,929,883	6,230,401
Creditors: Amounts due after more than one year	18	(3,147,625)	(2,757,588)
NET ASSETS		**3,782,258**	**3,472,813**
Funds			
Unrestricted funds:	20	3,488,974	3,102,304
Restricted income funds	20	293,284	370,509
TOTAL CHARITY FUNDS		**3,782,258**	**3,472,813**

The financial statements were approved and authorised for issue by the Board of Trustees on 30/6/21 and were signed on its behalf by:

M. Cassells

Malcolm Cassells (Chairman)

Company registration number: 02604011

The notes form part of these financial statements

Alabaré Christian Care & Support

Statement of Cash Flow
For the year ended 31 March 2021

	Notes	2021 £	2020 £
CASH FLOWS FROM OPERATING ACTIVITIES:			
Net cash provided by/(used in) operating activities	a	929,850	(319,584)
Cash flows from investing activities:			
Purchase of property and other fixed assets		(164,544)	(266,913)
Proceeds from disposal of fixed assets		-	7,577
Net cash provided by/(used in) investing activities		(164,544)	(259,336)
Cash flows from financing activities:			
Repayments of borrowing		(120,313)	(164,009)
Cash inflows from new borrowing		510,350	-
Net cash provided by/(used in) financing activities		390,037	(164,009)
CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR		1,155,343	(742,929)
Cash and cash equivalents brought forward	b	490,625	1,233,554
CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 MARCH	b	**1,645,968**	**490,625**

a) Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	309,445	403,822
Adjusted for:		
Depreciation	220,412	183,093
Profit on disposal of fixed assets	-	(3,683)
(Increase)/decrease in debtors	93,307	(356,030)
Increase/(decrease) in creditors	306,686	(546,786)
Net cash (used in)/provided by operating activities	929,850	(319,584)

b) Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	1,645,968	490,625

1. Accounting policies

a) Basis of preparation of the accounts

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards in the United Kingdom, the accounting regulations issued under the Companies Act 2006 and the Statement of Recommended Practice (SORP) FRS102 "Accounting and Reporting by Charities".

Alabaré Christian Care Centres meets the definition of a public benefit entity under FRS 102.

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and, based on their current knowledge, they do not expect it to do so going forward.

These financial statements have been prepared on a going concern basis and are presented in Sterling (£) which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in the furtherance of the objectives of the charity.

Restricted funds are those donated, or raised, for use in a particular area or for a specific purpose. Purchases of fixed assets with restricted funds are deemed to be satisfied once the purchase has taken place and therefore these restricted fund balances are released to unrestricted general funds unless the restriction is deemed to be on a permanent basis.

All funds are reviewed annually and transfers between funds undertaken as determined by that review.

c) Income

Income is recognised in the Statement of Financial Activities when the charity is legally entitled to it, there is certainty of receipt and the amount can be quantified with reasonable accuracy.

Income from charitable activities includes income as earned (i.e. as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Where contractual income is received in advance it is deferred and included in deferred income within creditors.

Investment income is recognised on a receivable basis. On-line shop income and income derived from events is recognised as earned.

d) Expenditure

Expenditure is recognised when a liability is incurred. This means that expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of VAT where applicable.

Raising funds are those costs incurred in attracting voluntary income, and those incurred in fundraising activities/events and retail.

Expenditure directly attributable to a specific activity category (e.g. raising funds and charitable activities) has been included in the relevant category. Where costs are attributable to more than one activity, they are apportioned across activities based on the time spent by staff on those activities and their use of shared resources.

The costs of central support services have been allocated to activity cost categories on a basis consistent with use of the resources pro rata to the direct costs of the various operations.

1. Accounting policies (continued)

e) **Donated goods and volunteer and other donated services**

Donated goods are recognised in different ways dependent on how they are used by the charity:

(i) those donated for direct transmission to beneficiaries (chiefly clothing and food) are not included in the statement of financial activities on the basis that, if they had not been donated, the charity would not have purchased them;

(ii) those donated to be used in service provision (eg food for use in providing meals at the drop-in centre) are also not included in the statement of financial activities on the same basis as above;

(iii) the value of services provided by volunteers is not incorporated into these financial statements;

(iv) other goods which are donated for sale through the retail operation are not included in the accounts until they are sold as they have no cost attached;

(v) where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

f) **Pension costs**

The charitable company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

g) **Leasing and hire purchase commitments**

Rental payments under operating leases are charged as expenditure as incurred over the term of the lease.

h) **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost and depreciated over their useful economic lives, less any estimated residual value, at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Short leasehold buildings	Period of lease
Furniture and equipment	4 years
Computer equipment	4 years
Motor vehicles	4 years
Short life assets	1 year

i) **Investments**

Investments are included in the financial statements at market value. All gains and losses are taken to the Statement of Financial Activities in line with the Charity SORP.

j) **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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Comparative Statement of Financial Activities - comparative balances as at 31 March 2020

	Unrestricted £	Restricted £	2020 Total £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	702,332	835,047	1,537,379
Charitable activities	7,404,998	-	7,404,998
Other trading activities	466,069	-	466,069
Investment Income	1,738	-	1,738
Total income	8,575,137	835,047	9,410,184
EXPENDITURE ON:			
Raising funds	1,157,890	-	1,157,890
Charitable activities	7,437,310	411,162	7,848,472
Total expenditure	8,595,200	411,162	9,006,362
NET INCOME/(EXPENDITURE)	(20,063)	423,885	403,822
Transfers between funds	195,209	(195,209)	-
NET MOVEMENT IN FUNDS	**175,146**	**228,676**	**403,822**
RECONCILIATION OF FUNDS:			
Total funds brought forward	2,927,158	141,833	3,068,991
TOTAL FUNDS CARRIED FORWARD	**3,102,304**	**370,509**	**3,472,813**

3. Donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Charitable Trusts - general grants	194,591	976,296	1,170,887	1,168,365
Other general grants	91,795	104,703	196,498	20,467
Corporate donations	-	-	-	1,770
Individual donations	247,908	1,529	249,437	149,042
Church/community groups	48,184	5,430	53,614	148,953
Legacies	15,000	-	15,000	48,782
	597,479	1,087,958	1,685,436	1,537,379
2020 total	*702,332*	*835,047*	*1,537,379*	

4. Charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Housing support contracts	1,081,548	-	1,081,548	1,273,084
Other public sector contracts	822,346	-	822,346	720,133
Other contracts	1,607,158	-	1,607,158	1,704,090
Accommodation charges	3,635,398	-	3,635,398	3,516,948
Other income	420,300	-	420,300	190,743
	7,566,750	-	7,566,750	7,404,998
2020 total	*7,404,998*	-	*7,404,998*	

5. Other trading activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Fundraising events	182,974	-	182,974	100,178
Sales from retail activities	87,727	-	87,727	335,940
Other earned income	19,713	-	19,713	29,951
	290,414	-	290,414	466,069
2020 total	*466,069*	-	*466,069*	

6. Investment income

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Bank interest	649	-	649	1,738
	649	-	649	1,738
2020 total	*1,738*	-	*1,738*	

7. Expenditure

	Staff costs £	Other direct costs £	Support costs £	Total 2021 £	Total 2020 £
Raising funds, marketing and trading activities					
Fund raising and marketing team	449,861	109,137	70,082	629,080	715,096
Charity shops	168,620	128,733	37,280	334,633	442,794
	618,481	237,870	107,362	963,713	1,157,890
Charitable activities					
Veterans housing	683,402	642,848	166,275	1,492,525	1,377,458
Homeless	1,083,901	882,724	246,560	2,213,185	2,072,534
Young people	1,154,198	675,395	229,380	2,058,973	2,021,981
Learning disabilities & mental health	1,380,169	247,065	204,010	1,831,244	1,631,461
Training and development	372,611	14,960	48,591	436,162	546,853
Veterans training and enterprise	123,416	88,072	26,515	238,003	198,185
	4,797,697	2,551,064	921,331	8,270,092	7,848,472
	5,416,178	2,788,934	1,028,693	9,233,805	9,006,362
TOTAL 2020	*4,968,512*	*3,057,856*	*979,994*	*9,006,362*	

8. Support costs

	Total 2021 £	Total 2020 £
Staff costs	487,317	461,760
Property costs	51,572	31,580
IT costs	134,023	171,821
HR and administration costs	266,295	210,259
Finance charges	89,486	104,574
	1,028,693	979,994

9. Net income/(expenditure)

This is stated after charging:	Total 2021 £	Total 2020 £
Depreciation	220,412	183,093
Profit on disposal of fixed assets	-	(3,683)
Auditors' remuneration:		
- audit	9,420	8,580
- non-audit	2,580	2,340
Operating lease rentals:		
- property rental	1,092,796	990,256

10. Staff costs and numbers

	2021 £	2020 £
Salaries and wages	4,940,847	4,638,548
Sessional staff (including agency)	420,115	284,097
Employer's national insurance and contributions	386,046	354,703
Employer's pension contributions	156,486	152,913
	5,903,494	5,430,261

The average number of people employed, including part-time staff:	2021 No.	2020 No.
	271	268

One employee earned between £70,000 and £75,000 per annum during the current and previous year, and employer pension contributions of £4,239 were made in respect of the above individual's employment.

The value of services provided by volunteers is not incorporated into these financial statements but makes a significant impact on the work the charity is able to deliver. In the year to 31st March 2021 a total of 10,618 hours was volunteered in this way (2020: 26,925 hours). The Charity saw a substantial reduction in services provided by volunteers due to the restrictions caused by the COVID-19 pandemic.

The key management personnel of the charity are listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services was £582,999 (2020: £534,922).

11. Trustees expenses and remuneration

Trustees are not remunerated. During the year, there were no travel expenses incurred in the course of their duties as Trustees (2020: £87 to 1 Trustee).

12. Pension

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held seperately from those of the company in an independently administered fund. Contributions payable by the charity amounted to £156,486 (2020: £152,913). Included within the pension contributions are amounts paid after the year end of £24,193 (2020: £24,016).

13. Taxation

No taxation is payable by the company because it is a registered charity and its activities are classified as exempt.

14. Tangible fixed assets

	Freehold property	Short leasehold property	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2020	5,800,963	365,480	1,327,579	76,686	7,570,708
Additions	-	114,887	41,257	8,400	164,544
Disposals	-	-	-	-	-
At 31 March 2021	5,800,963	480,367	1,368,836	85,086	7,735,252
Depreciation					
At 1 April 2020	609,597	128,726	1,191,442	37,142	1,966,907
Charge for the year	111,835	42,371	55,070	11,136	220,412
Eliminated on disposals	-	-	-	-	-
At 31 March 2021	721,432	171,097	1,246,512	48,278	2,187,319
Net book value					
At 31 March 2021	5,079,531	309,270	122,324	36,808	5,547,933
At 31 March 2020	5,191,366	236,754	136,137	39,544	5,603,801

15. Investments

	2021	2020
	£	£
Unlisted UK equity investments	9,000	9,000

16. Debtors

	2021	2020
	£	£
Trade debtors	380,236	346,872
Deposits	22,521	19,544
Accrued income	107,288	224,982
Prepayments	110,985	122,939
	621,030	714,337

17. Creditors: amounts due within one year	2021 £	2020 £
Trade creditors	124,860	125,555
Tax and National Insurance	96,755	91,899
Deferred income	171,183	-
Other creditors	44,627	45,665
Bank loan	219,270	168,187
Accruals	237,353	156,056
	894,048	587,362

18. Creditors: amounts due after more than one year	2021 £	2020 £
Bank loans (note 21)	3,147,625	2,757,588

Repayable by instalments:	2021 £	2020 £
Less than 1 year	219,270	168,187
Between 2 and 5 years	1,160,920	730,046
In 5 years or more	1,986,705	2,027,542
	3,366,895	2,925,775

Loan terms and security:

All the loans are based on variable rate terms and are secured against the properties of the charity.

Triodos Bank: total loan of £596,142, 25 year term at 2.5% above base, maturing in March 2043.

RBS: total loan of £1,045,721, 6 year term, 15 year term and 25 year term at 2.5% above base, maturing in October 2026, December 2028 and January 2040, July 2040 and October 2040.

Lloyds: total loan of £1,714,682, 15 year term at 2.4% above base, maturing in January 2030 and 2031 and 12 year term at 3.89% fixed/2.15% above base, maturing in September 2031 and July 2033.

WVCA: total loan of £10,350, 2 year tearm at 0%, maturing in February 2023.

19. Operating lease commitments

As at 31 March the charity had total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Less than 1 year	108,362	697,756
Between 2 and 5 years	859,633	292,500
In 5 years or more	124,801	-
	1,092,796	990,256

20. Statement of funds

	Balance at 1.04.20 £	Incoming resources £	Outgoing resources £	Transfers to/(from) £	Balance at 31.03.21 £
Restricted funds:					
Veterans housing	124,486	303,641	(386,831)	-	41,296
Homeless	2,623	81,201	(78,625)	-	5,199
Young People:					
Salisbury Mother & Baby	28,000	28,000	(28,000)	-	28,000
Other Young People	22,016	98,850	(117,866)	-	3,000
Learning disabilities and mental health:					
Riverside Sanctuary	110,687	69,667	(183,754)	5,000	1,600
Learning disabilities	-	52,312	(52,232)	-	80
Training and development	23,203	33,727	(38,578)	-	18,352
Veterans training and enterprise	49,670	317,277	(214,876)	-	152,071
Central services	9,824	103,283	(64,421)	(5,000)	43,686
	370,509	1,087,958	(1,165,183)	-	293,284
Unrestricted funds:					
General - fixed assets	2,678,026	-	(220,412)	223,424	2,681,038
General - other funds	424,278	8,455,292	(7,848,210)	(223,424)	807,936
	3,102,304	8,455,292	(8,068,622)	-	3,488,974
	3,472,813	9,543,250	(9,233,805)	-	3,782,258

Restricted funds: these represent grants and donations received for specific purposes within each charitable activity. The transfer represents the release of restricted funds used to purchase fixed assets as in line with the accounting policies.

General - fixed assets: this represents the net book value of fixed assets less bank loans secured against the properties.

20. Statement of funds (continued)

Comparative statement of funds for the year ended 31 March 2020:

	Balance at 1.04.19 £	Incoming resources £	Outgoing resources £	Transfers to/(from) £	Balance at 31.03.20 £
Restricted funds:					
Veterans housing	126,029	287,815	(289,358)	-	124,486
Homeless	804	29,093	(27,274)	-	2,623
Young People:					
Salisbury Mother & Baby	-	56,000	(28,000)	-	28,000
Other Young People	-	31,138	(9,122)	-	22,016
Learning disabilities and mental health:					
Riverside Sanctuary	-	305,896	-	(195,209)	110,687
Learning disabilities	-	140	(140)	-	-
Training and development	5,000	56,158	(37,955)	-	23,203
Veterans training and enterprise	-	55,440	(5,770)	-	49,670
Central services	10,000	13,367	(13,543)	-	9,824
	141,833	835,047	(411,162)	(195,209)	370,509
Unrestricted funds:					
General - fixed assets	2,434,091	-	(183,093)	427,028	2,678,026
General - other funds	493,067	8,575,137	(8,412,107)	(231,819)	424,278
	2,927,158	8,575,137	(8,595,200)	195,209	3,102,304
	3,068,991	9,410,184	(9,006,362)	-	3,472,813

21. Analysis of net assets between funds

	Fixed assets £	Net current assets £	Creditors > 1 year £	Total £
Restricted funds	-	293,284	-	293,284
Unrestricted funds:				
General - fixed assets	5,547,933	280,730	(3,147,625)	2,681,038
General - other funds	9,000	798,936	-	807,936
Net assets at the end of the year	5,556,933	1,372,950	(3,147,625)	3,782,258

Comparative analysis of net assets between funds for the year ended 31 March 2020:

	Fixed assets £	Net current assets £	Creditors > 1 year £	Total £
Restricted funds	-	370,509	-	370,509
Unrestricted funds:				
General - fixed assets	5,603,801	(168,187)	(2,757,588)	2,678,026
General - other funds	9,000	415,278	-	424,278
Net assets as at 31 March 2019	5,612,801	617,600	(2,757,588)	3,472,813

22. Related party transactions

There are no related party transactions (2020: none).

23. Status

The charity is limited by guarantee and has no share capital.