



St Paul's Hostel

(A company limited by guarantee)

Report and Financial Statements

Year ended: 31 March 2023

Charity no: 1043921

Company no: 03009035

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Legal and administrative information

Company number: 03009035 (England and Wales)

Charity number: 1043921

Trustees: D J Morris
P M Kinsella (resigned 03/01/2023)
P A Fowler
C Bridges
K D Archer
M A Rothwell
S Turner
F Martin
D Glover
D De Saulles

Chief Executive: Mr J Sutton

**Company Secretary
& Finance Manager:** D A Collins (resigned 29/09/2023)
C P Ginty (appointed 29/09/2023)

Registered Office: Hillborough
Tallow Hill
Worcester
Worcestershire
WR5 1DB

**Independent
Auditors:** RD Accounting Limited (Statutory Auditors)
Chartered Certified Accountants
12C Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

HR Advisor: June Mills HR Solutions



Chair's Report for the year ended 31 March 2023

This year, our 46th year, the challenges and disruptions brought about by the Covid-19 pandemic have, by and large, now disappeared. There were a few occasions this year when additional Covid protection measures were introduced but nothing compared to the two previous years.

At the AGM in December 2022, Claire Bridges, handover over to myself. Unusually, Claire had volunteered for two periods as Chair. This was agreed by the Board to provide continuity over the pandemic. The Board elected Philip as the Chair along with Frances Martin and Debbie Morris as Vice Chairs.

Highlights 22/23

There have been many highlights in 22/23. These include hosting two High Sheriff visits - the latter concluding with the presentation of High Sheriff awards to two members of staff, one volunteer and four residents or former residents.

The first awards in memory of one of the founding trustees, Robin Sykes, took place at an event hosted by Worcester City Council in the summer. The awards were presented by Sue Sykes. The refurbished front garden, to be named after Robin, had to be postponed, due to the death of the late Queen Elizabeth and will be rescheduled for the spring of 2023.

St Paul's Hostel was successful in continuing to deliver the support service of the pan-county Housing First service. The service will be slightly smaller because Wyre Forest District Council have decided to not continue alongside the other five councils.

Hostel and Resettlement Services

Operations of the services remain very busy. With the exception of a short period in the summer, the hostel service has remained at or near capacity all year. It has not been possible to fill all the Resettlement Houses of Multiple Occupation (HMO). It has become clear that many residents prefer the hostel and feel isolated in these settings. Alongside the support in the hostel our direct access counselling service continued to be effective. Worcestershire Public Health were able to fund counselling this year using two grants from the Office of Health Inequalities (OHID). Additionally with this funding we established alternative therapeutic activities under the leadership of Debbie Collins the Finance Manager and Company Secretary.

Debbie's skills set is complementary but different from counselling and includes mindfulness, life coaching and hypnotherapy. One of the Peer Mentors has linked up with the Birmingham based Hep C Trust and regular clinics are established for bloodborne viruses. St Paul's co-developed with Cranstoun a new Peer Mentoring development and employment framework. This brings much needed coherence to the recruitment, training and development and employment in Peer Mentoring, or employed roles. A new Peer Mentor has undergone training using this framework and is now a Level 1 Peer Mentor supporting the work of Cranstoun, the Drug & Alcohol treatment provider, in the city.

Strategic Objectives

Our strategic objectives require St Paul's Hostel to explain and influence community decision makers about the causes of homelessness and local homeless policy. A comprehensive report was written for Worcestershire County Council Public Health which was used to inform the Joint Strategic Needs Assessment (JSNA). Later in 2022 St Paul's was also approached by a research company, Revealing Reality, to support their commissioned work with the UK Health Security Agency response to Covid.

The CEO has spoken at several public events about our work including Ombersley Golf Club and the Herefordshire and Worcestershire Human Resources annual conference at the Bransford Hotel. He undertook a number of interviews about homelessness and the housing crisis on regional radio.

The quarterly Open House days have re-started after nearly a three-year Covid imposed break. Decision makers, funders and supporters are welcomed to the hostel to see and hear for themselves what we do and talk to some of the people we help.

St Paul's have continued to support external organisations. The Worcestershire Adult Safeguarding Board (WASB) was supported by the co-option of the CEO as a member of the County wide Assurance Panel. The panel monitors the progress against the recommendation re the 2020 Thematic Review into the deaths of rough sleepers in the county. In January 2023, the Assurance Panel concluded not all of the recommendations had been satisfactorily completed and reported such to the Independent Chair of the WASB.

The establishment of a new county Voluntary Sector Alliance has been supported with a Trustee and CEO attending launch events. This Alliance was founded to support the local NHS, but it has also replaced the 'voice of the sector' functions undertaken by Worcestershire Voices. In January 2023 Worcestershire Voices was folded.

In the late winter, Trustees agreed a proposal by Cranstoun, the local drug and alcohol treatment provider, with Manchester Metropolitan University and Queens' University Belfast, to support the co-development and testing of a Wearable Overdose Detection Device and Alert System (WODDAS). The project will be agreed by the summer of 2023 and the pilot of new technology is expected to be in late 2023 or early 2024.

Fundraising

We were successful in securing funding from several grant-giving organisations including Core Costs, something that can be challenging when compared to a specific project related funding. Some of the funding we have secured is as follows:

- Nationwide Community Foundation. We were awarded £50,000 over two years to support the Kitchen Assistant Training programme. With this came the opportunity to work with their grants and media teams to produce a moving and inspiring video "Steve's Story." This video has been an excellent and important resource when seeking funding from other trusts and foundations. <https://www.youtube.com/watch?v=l4RIDi8J53A>
- Garfield Weston Foundation. We were successful in securing £25,000 towards core costs. This grant was then followed by a successful application for multi-year funding, and we have been awarded an additional £25,000 per year for Core Costs for a further two years.
- Eveson Trust. We are grateful for the on-going support from the Eveson Trust and for their grant award of £40,000 towards core costs.
- Rowlands Trust. We were awarded £10,000 towards the refurbishment of the Hostel rooms.

Charity of the Year:

The charity has benefited from two charity partnerships this year: Hewett Recruitment and Worcestershire Advance. The support we have received has been exceptional and has included:

Hewett Recruitment

- a) Delivered employment workshop at the hostel.
- b) Supported our Christmas Shoe Box Appeal for Housing First Residents. 48 Shoes Boxes were donated by all attendees at the Hereford & Worcester Chamber of Commerce HR event to donate a Shoe Box. This meant that every Housing First participant received a Christmas Gift.
- c) Big Worcester Sleep Out 2022 - Provided Corporate sponsorship and submitted a team to attend the event.
- d) Donated a Christmas Tree to the hostel and decorations.
- e) Helped decorate residents' rooms.
- f) As a result of the HR conference, one of the attendees have asked their staff to donate food items that will be delivered to the hostel in the coming weeks.
- g) Hewett Fest – Live music festival in February raised over £1,500.

Worcestershire Advance

- a) Sponsored Bike project Peer Mentor
- b) Attended the Big Worcester Sleep Out
- c) Supporting our Christmas Campaign by donating £250 which enabled our residents to have excellent desserts during the Christmas period.

The Bike mentor oversees the day-to-day running of the project and they have received training from a professional bike mechanic and in-turn teaches those skills to residents. They have salvaged and restored several discarded bikes and has developed a loan system for those residents who do not own a bike. A purpose-built shed was supplied and fitted by D J Timber Buildings Ltd, a local company, which provides a safe place to store bike spares and a work base for restoration.

Big Worcester Sleep Out 14th October 2022

The lead up to the event was surrounded by some uncertainty due to the future of Worcester Warriors Rugby Football Club who went into administration. However, the support received was still excellent.

The event would not have been possible without the hard work, dedication, and determination from the team at the Worcester Warriors Foundation and former staff of the club, who gave their time freely on the evening of the event. We were again supported by AC Catering and the Rapid Response Emergency team who provided an evening BBQ and breakfast for all those attending.

We saw a 65% increase in the number of people attending compared to 2021 with 47% of those attending the event for the first time. In total, the event raised over £10,000 for St Paul's Hostel, Worcester Warriors Foundation and Maggs Day Centre.

Open Days

In October 2023, the Open Days, something we introduced before Covid, were re-started. These events provide our supporters the opportunity to visit the hostel and see first-hand the impact of their support, but also it is an opportunity to invite people not familiar with our work. This year we were privileged to host one of the charity's founders, the Reverend Frank Hillebrand. Frank was one of the original founders who back in the 1970s decided to get together and do something about the number of people who were sleeping on the streets. Frank gave an inspiring and moving account of how St Paul's was started and the problems and challenges they had.

Looking Forward To 2023-24

The strategic challenges for 2023 – 2024 will continue to emerge from the consequences of the geo-political backdrop in Europe and the consequent Cost of Living Crisis.

We envisage fundraising and leveraging a fair share of any additional state funding to become more difficult at a time when demand, and the complexity of the problems people face, are increasing. The operational challenges for 2023-24 are likely to be influencing the continuation of funding for Housing First and retaining high quality staff.

Our priorities for 2023-24 are:

- a) Sustain existing services and existing capacity.
- b) Collaborate within the informal or formal alliances to develop additional or improved services to support our mission.
- c) Influence County strategies so they work towards making homelessness in Worcestershire, rare, brief, and non-recurrent.

Date 20/12/2023

Debbie Morris – Vice Chair and Trustee



Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year are detailed on page 2.

Structure

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee incorporated on 12 January 1995. The company was established under a Memorandum of Association which defines the company's objects and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

St Paul's Hostel was an unincorporated charity prior to incorporation, whose activities began in 1977. The objects of the unincorporated body were broadly similar to the current charity.

Governance and Management

St Paul's Hostel has a Council of Trustees which meets on a regular basis. The Council (the term 'Board' is used) of Trustees met four times in 2022/23. In addition to the members of the Council of Trustees, the Chief Executive and Finance Manager along with the 3 Service Managers and Fundraising Manager (together this is the Leadership and Management Team) attend Trustee Board meetings.

A General Purposes and Finance Sub-Committee was established in October 2012 in view of the expansion of services being offered and to enable more detailed discussion on the financial figures outside of the full Trustees meetings. There were four meetings in the period. The Chief Executive and Finance Manager attend these.

The Trustees delegate the responsibility for the day-to-day operation of the charity to Management staff led by the Chief Executive with delegated powers. In addition to the full and part time staff, the charity also uses volunteer workers whose value cannot be precisely measured in terms of cost. The volunteers are under the supervision and coordination of each Service Manager. Volunteers have numerous roles, but the majority provide daily kitchen serving duties.

At the present time, the staff consists of:

- 1 Chief Executive
- 1 Finance Manager and Company Secretary (part time)
- 1 Housing Manager
- 2 Housing Officers
- 1 Housing Services Manager (part time)
- 9 Project Workers (full and p/time)
- 2 Housekeepers (part time)
- Up to 2 Relief Workers (part time)
- 1 Fund Raising Manager
- 1 Finance Officer (part time)
- 1 Chef and Catering Manager
- Up to 3 part time Kitchen Assistants (often found from residents or former residents)

The Worcestershire Housing First Pilot service ended in March 2023 after 3 years. A very slightly smaller service is to be continued for at least 2023-25 and St Paul's Hostel were awarded the contract to provide the support service. This service currently employs:

- 1 Housing First Service Manager
- 6 Housing First Case Managers (will be 5 in 2023-25)
- 1 Peer Support Worker

In addition, the Hostel staff are supported by up to 20 volunteers

Trustees' Annual Report for the year ended 31 March 2023 (continued...)

Recruitment and appointment of new trustees

The directors of the company are also the charity trustees for the purposes of charity law and under the company's Articles are known as 'Trustees'. The Board of directors is referred to as the 'Council of Trustees'.

Every member currently contributes £1 and from the membership is elected the Council of Trustees who in their turn may appoint a Management Committee to organise the day-to-day running of the charity. The Council of Trustees in office during the year is shown on the previous page together with the legal details of the charity.

While the first Point of Contact for potential trustees is the CEO, the Chair of Trustees coordinates selection of Trustees, thereby preserving the necessary separation between governance and operations.

The term of office for the Chair and Vice Chair shall be as near as possible to three years. However, a retiring officer may, if the Trustees think fit and he/she is willing to continue in office, be re-elected. The maximum term of office is ten years. The secretary and one third of other Council members must retire at each Annual General Meeting but may offer themselves for re-election.

The Management Team is supported by the Finance and General Purposes sub-committee of Trustees who make recommendations to the Board of Trustees on finance, property, strategic planning and human resources matters and execute any delegated matter set by Trustees.

The Council of Trustees is aware of the specific needs of the charity's client group and the balance of expertise of existing trustees. Potential new Trustees are identified by the Trustees, often from the large pool of volunteers and are invited to offer themselves for election to the Council.

Induction and training of new trustees

Most Trustees are already aware of the charity's work prior to their appointment and indeed the profile of the charity and its work is the primary motivation to volunteer. Trustees understand their duties as charity trustees and company directors and training is offered with external national providers. They meet the Chief Executive and Finance Manager and visit the services to understand the culture and ethos of St Paul's. They have available up to date guidance on responsibilities for being a Trustee published by the Charity Commission.

Risk management

There is an up-to-date Risk Management Policy. Risks are identified, assessed and controlled with some High Probability and/or High Impact risks being elevated from the Leadership and Management Team to the Finance Sub-Committee, or the Board of Trustees. Monitoring procedures have been put in place to evaluate on a continuing basis, levels of risk exposure and to review at a Board (strategic) and Leadership and Management (operational) level.

Objectives and aims

The principal activity of the company, in the year under review, was that of providing accommodation for the single homeless. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and activities and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the objectives and aims they have set.

The main objective of the charity is as follows: 'to provide relief either generally or individually of persons in the Midlands who are suffering from homelessness, poverty or are in conditions of need, hardship or distress particularly but not exclusively by the provision of accommodation and related support services.' From this we have crafted our mission: *to help people live through homelessness*.

Our values are:

- a. Respect for others. We will always treat people in the way we would want to be treated ourselves.
- b. People can change. With encouragement, perseverance and through appropriate relationships, people can change.

Trustees' Annual Report for the year ended 31 March 2023 (continued...)

- c. Fairness. We will treat everyone in our services fairly. This means we will do our very best to get everyone what they need. Being fair does not mean everyone will always get the same things, as it depends on a person's assessed need.
- d. Self-help. Individual responsibility for change is important, if change is to occur.
- e. Knowing our limits. We know what we are good at and what we are not. There are limits to the help we can offer and where we cannot help, we always explain why.
- f. The Community. The individual is important, but we have a bias towards the well-being of the community.
- g. A strength-based approach. In helping people, we take into account what a person has and what they can do, rather than what they do not have and what they cannot do.

Achievements and Performance

Summary of Main Achievements

- a. Hostel occupancy levels have remained high at 92% this year and the hostel accommodation has helped over 60 people this year.
- b. Provision of the Cognitive Behavioural Therapy (CBT) counselling service to over 70 people. The waiting time is less than 2 days with compares very favourably to national NHS guidance under the IAPT programme
- c. ¹ In 2022-23 we enhanced our therapeutic services with alternative therapies, including mindfulness for 5 hours per week.
- d. Three residents have taken part in our kitchen assistant scheme.
- e. St Paul's supports the Worcester Cares Homeless Forum. The membership expanded to include all Worcester Street kitchens (soup kitchens) and this year the City Council have incorporated Worcester Cares as the de facto City Homelessness forum supporting the City Council in its consideration of services as well as providing collaborative solutions, such as food, to people in or near crisis.

How our activities deliver public benefit

The main areas of activity and whom we try to help are described below. Also, we aid people who find themselves needing help to alleviate drug or alcohol addiction, often closely related to rough sleeping or homelessness.

The capabilities we have to meet these objectives include safe and secure accommodation, individual and group counselling, wellbeing sessions, life skills training, job coaching and training.

The CEO co-opted to the Board of Healthwatch Worcestershire, with specific responsibilities for homelessness health services.

St Paul's Hostel

St Paul's hostel is central to our service. It has facilities for 42 people plus two self-contained resettlement flats on the same site. The charity provides accommodation, now all single rooms, nutritious food and tenancy support. The Project Workers undertake tasks to help people manage their accommodation and build self-efficacy to establish themselves as able to live an inter-dependent life.

St Paul's Resettlement Service

St Paul's own 2 properties and rent 2 Houses of Multiple Occupation (HMO) that are known as resettlement properties. These 18 beds provide the next step from the hostel, using the *Housing Ready* philosophy. From this stage, staff offer Housing Management services to help a person retain the tenancy, building resilience and self-efficacy. In 2023 one of the 2 rented HMOs, will be handed back to its owner, due to low occupation.

¹ 75% finish course of treatment within 6 weeks or 95% within 18 weeks.

Trustees' Annual Report for the year ended 31 March 2022 (continued...)

St Paul's Counselling Service

The in-house CBT counselling service provides almost immediate access to an accredited counsellor for crisis intervention or therapy. Service utilization is above 96% and we have further reduced the waiting time for appointments.

Housing First Project

The Worcestershire Housing First Pilot, funded by the Business Rates Retention funding from Worcestershire County Council and 6 district councils continued until 31 March 2023. During the 3 years of operation, it has rehomed over 50 people, who had previously been deemed very difficult to house by Local Authorities. Unfortunately, 3 people in that service have died. The University of Worcester will publish an evaluation using similar framework to the national Housing First pilots in Manchester, Liverpool and Birmingham. The Worcestershire Housing First pilot is not part of the 3 national pilots; however, the tenancy sustainment rates compare more than favorably to these pilots.

Financial Review

High levels of occupancy and a higher level of grants, legacies and donations have helped substantially to reduce the budgeted deficit for this financial year, which was welcome news. The key financial risk for the coming year continues to be the funding of those services not funded by Housing Benefit Income, namely Counselling and Therapeutic Services and the Kitchen Service Project. However, we have been fortunate in already securing some part funding for these activities for the next financial year.

Plans for future periods

Our future plans will focus on:

- Creating a work force of people who have the right skills, competencies, and attitude of mind to work in a Trauma Informed way.
- Deliver Trauma-Informed services that meet the needs of the homeless person and prevent the need to re-access homeless services in the future.
- Change public attitudes towards homelessness at the local and regional level, so that the public want change and homelessness is less likely.
- Have sustainable income and a capital investment programme, so we can help homeless people until homelessness is ended.

Reserves policy

The Trustees have reviewed the charity's needs for reserves in accordance with the guidance issued by the Charity Commission and have considered the desirability of holding sufficient funds to meet unexpected disruption of the income flow. The level of reserves held at the year-end were as follows: -

- a) Total funds (Restricted and Unrestricted) - £1,255,703 (2022: £1,218,813)
- b) Restricted funds - £13,288 (2022: £42,228)
- c) Designated funds - £300,000 (2022: £Nil)
- d) Non liquid funds (held as fixed assets/programme related investments) - £620,604 (2022: £596,651)

After making allowances for items B to C above free reserves amounted to £321,811 (2022: £579,934)

The designed fund of £300,000 is in relation to anticipated future development costs, the trustees consider this expenditure will be incurred within the next 3 years.

On this basis, The Trustees consider that the reserves are at a realistic level to ensure the effective and efficient running of the charity.

Trustees' Annual Report for the year ended 31 March 2023 (continued...)

Related Parties

None of our trustees receive remuneration or any benefit from their work with the charity. Any connection between a trustee or senior management of the charity with any grant providers, customers, suppliers or beneficiaries must be disclosed to the board of trustees.

The trustees and management also aim to maintain and develop sustainable relationships with local authorities and other charities/organisations as required.

Trustees' responsibilities

The trustees (who are also directors of St Paul's Hostel for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

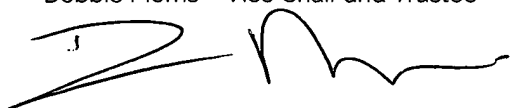
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Approved by Board of Trustees on 6th December 2023

Debbie Morris – Vice Chair and Trustee



Independent Auditor's Report

Opinion

We have audited the financial statements of St Paul's Hostel (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, cash flow statement and notes to the financial statements, including 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 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.

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.

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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement at the end of the Trustees Report, the trustees (who are also the directors of the charitable company for the purposes of company 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.

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.

Our audit process involves determining a suitable materiality level and assessing the overall risk of material misstatement, including how fraud may occur. Our core procedures in relation to fraud and error include:

- Identifying laws and regulations that could reasonably give rise to a material misstatement in the financial statements.
- Enquiring with management and office holders on their own considerations on fraud
- Considering financial pressures, incentives, opportunity, and motivations that may lead to fraud.
- Reviewing areas where management is required to make significant subjective judgements (the key areas identified for St Paul's Hostel include fixed asset valuation/depreciation and allocation of restricted fund expenditure)
- Ensuring expenditure is within the scope of the charities' aims and objectives, is in line with restricted funding requirements and is properly authorised.
- Reviewing manual journal entries to ensure they are appropriate and not subject to any bias, thus reducing the risk of misstatement due to management override of controls.

Our procedures are tailored to the specific risks we have identified for St Paul's Hostel and are based on our detailed knowledge and understanding of the charity and its environment.

There is an inherent risk that our audit will not detect all irregularities, including those resulting in material misstatement in the financial statements or non-compliance with regulation. This risk is greater in respect of fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

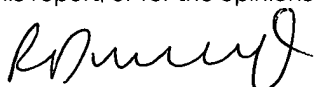
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e., gives a true and fair view).

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.



Richard Dunkley (Senior Statutory Auditor)
RD Accounting Limited (Statutory Auditor)
Chartered Certified Accountants
12C Two Locks
Hurst Business Park
Brierley Hill
DY5 1UU

Date:

22/12/2023

Statement of Financial Activities (including summary income and expenditure account) for the year ended 31 March 2023

		<u>Total Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2023</u>	<u>Total Funds 2022</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	186,526	89,119	275,645	293,706
Charitable activities	4	770,656	386,296	1,156,952	1,070,840
Investment income	3	18,448	-	18,448	14,138
Total Income and Endowments		975,630	475,415	1,451,045	1,378,684
EXPENDITURE ON					
Direct charitable activities	5	730,785	391,398	1,122,183	1,006,445
Central overhead costs	6	259,993	100,117	360,110	307,466
Total Expenditure		990,778	491,515	1,482,293	1,313,911
NET INCOME / (EXPENDITURE)		(15,148)	(16,100)	(31,248)	64,773
Transfers between Funds	21	12,840	(12,840)	-	-
Net incoming/(outgoing) for the year before other recognised gains and losses		(2,308)	(28,940)	(31,248)	64,773
Gains/(losses) on revaluation of investments	13	(19,362)		(19,362)	40,649
Revaluation of social investments	11	87,500		87,500	-
Net movement in funds	19	65,830	(28,940)	36,890	105,422
Total funds brought forward		1,176,585	42,228	1,218,813	1,113,391
Total funds carried forward		1,242,415	13,288	1,255,703	1,218,813

Company registration number: 03009035


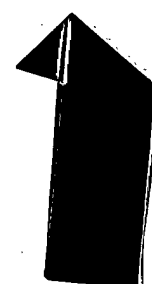
Balance Sheet as at 31 March 2023

		Unrestricted Funds £	Restricted Funds	2023 Total Funds £	2022 Total funds £
	<u>Notes</u>				
FIXED ASSETS					
Tangible assets	10	243,104	-	243,104	306,651
Social investments	11	377,500	-	377,500	290,000
		<u>620,604</u>	<u>-</u>	<u>620,604</u>	<u>596,651</u>
CURRENT ASSETS					
Debtors	12	26,328	-	26,328	20,305
Investments	13	492,295	-	492,295	511,657
Cash at bank and in hand		<u>316,817</u>	<u>38,288</u>	<u>355,105</u>	<u>465,841</u>
		<u>835,440</u>	<u>38,288</u>	<u>873,728</u>	<u>997,803</u>
CREDITORS					
Amounts falling due within one year	14	<u>(96,629)</u>	<u>(25,000)</u>	<u>(121,629)</u>	<u>(222,641)</u>
NET CURRENT ASSETS		<u>738,811</u>	<u>13,288</u>	<u>752,099</u>	<u>775,162</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,359,415</u>	<u>13,288</u>	<u>1,372,703</u>	<u>1,371,813</u>
CREDITORS					
Amounts falling due after more than one year	16	<u>(117,000)</u>	<u>-</u>	<u>(117,000)</u>	<u>(153,000)</u>
NET ASSETS		<u><u>1,242,415</u></u>	<u><u>13,288</u></u>	<u><u>1,255,703</u></u>	<u><u>1,218,813</u></u>
FUNDS	19				
Unrestricted funds				553,500	855,808
Designated funds				300,000	-
Revaluation reserve				388,915	320,777
Restricted funds				13,288	42,228
				<u><u>1,255,703</u></u>	<u><u>1,218,813</u></u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The financial statements were approved by the Board of Trustees on 6th December 2023 and were signed on its behalf by:

D Morris – Vice Chair and Trustee

Statement of Cash Flows for the year ended 31 March 2023

	<u>2023</u> £	<u>2022</u> £
Net income / (expenditure) for year	(31,248)	64,773
Dividends receivable	(16,717)	(14,084)
Interest receivable	(1,666)	(54)
Depreciation and impairment of tangible fixed assets	71,188	71,197
(Increase) / decrease in debtors	(6,023)	(9,287)
Increase / (decrease) in creditors	(137,012)	(117,368)
Net cash flow from operating activities	<u>(121,478)</u>	<u>(4,823)</u>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(7,641)	(28,495)
Proceeds from sale of tangible fixed assets		
Interest received	1,666	54
Dividends received	16,717	14,084
Net cash flow from investing activities	<u>10,742</u>	<u>(14,357)</u>
Net increase / (decrease) in cash and cash equivalents	(110,736)	(19,180)
Cash and cash equivalents at the beginning of the reporting period	465,841	485,021
Cash and cash equivalents at the end of the reporting period	<u>355,105</u>	<u>465,841</u>

Notes forming part of the financial statements for the year ended 31 March 2023

1 Accounting policies

(a) Basis of preparation

St Paul's Hostel is a charitable private company (incorporated in England / Wales). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activity was that of providing accommodation for the single homeless and further details can be found in the trustees' report.

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 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

General funds are unrestricted funds which 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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 each restricted fund is set out in the notes to the financial statements.

The charity does not currently have any endowment funds.

(c) Incoming resources

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.

Rental income in respect of the hostel and resettlement housing is included on an accruals basis in the period to which it relates.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing.

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. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from government and other grants are recognised at fair value, when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

(d) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. 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. Where costs cannot be directly attributed to particular headings they are included in central overhead (support) costs. These include project management, finance, administration and general office overheads.

Notes forming part of the financial statements for the year ended 31 March 2023

(continued...)

(e) **Investments**

Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year. Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

(f) **Pension costs**

The charitable company operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised as an expense in the period to which they relate.

(g) **Tangible fixed assets and depreciation**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

Freehold property	nil
Fixtures and fittings	over 4 to 5 years
Motor vehicles	25% on reducing balance
Capital works programme	over 7 to 8 years

(h) **Finance and operating leases**

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred. No assets are currently held under finance leases.

(i) **Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(j) **Tax**

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.

(k) **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.

(l) **Programme related social investments**

St Paul's owns two freehold properties, which are used as resettlement housing and thus specifically contribute to the charity's charitable purposes. These properties are held at market value provided this amount can be measured reliably otherwise they are measured at cost less any provision for diminution in value.

(m) **Donated Goods, Services and Facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised (refer to the trustees' annual report for more information about their contribution).

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The charity currently pays a management charge to Fortis Living for the use of the hostel which amounts to £44,784 per annum. Given the unique nature of the property and its purposes a market rental can not be measured accurately and therefore there are no donated facilities transactions recognised in respect of this facility.

Notes forming part of the financial statements for the year ended 31 March 2023
(continued...)

2 Income from donations and legacies

		2023	2022
		£	£
Gifts and donations	(See note 22)	53,693	121,545
Grants		221,952	172,161
		<u>275,645</u>	<u>293,706</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Eveson Trust	40,000	30,000
Worcester County Council	36,645	34,944
Garfield Weston	25,000	30,000
Nationwide Kitchen Grant	25,000	-
Rough Sleepers Drug & Alcohol Service	22,702	-
Public Health England	19,255	24,088
Albert Hunt	7,000	5,000
Rowlands Trust	10,000	-
Beatrice Lang Trust	5,000	-
29th May Charity	5,000	-
Montal Charitable Trust	5,000	-
Roger & Douglas Turner Charitable Trust	3,000	-
Worcester Community Funding	3,000	22,450
Peer Mentor Programme	2,600	-
Archer Trust	2,000	4,000
Arnold Clark	2,000	-
Hedley Foundation	2,000	-
ASDA Foundation	2,000	-
Willis Trust Wellness Grant	2,000	-
Worcestershire Advance	1,000	-
F&C Grant	1,000	-
Mentor Worcestershire - Grant	750	-
National Lottery		10,000
Platform Housing		5,880
B&Q Foundation		4,800
Sir Jules Thor		1,000
	<u>221,952</u>	<u>172,161</u>

3 Investment income

	2023	2022
	£	£
Dividends received	16,717	14,084
Deposit account interest	1,731	54
	<u>18,448</u>	<u>14,138</u>

Notes forming part of the financial statements for the year ended 31 March 2023 (continued...)

4 Incoming Resources from Charitable Activities

	2023	2022
	£	£
Housing Benefit Rent	679,654	662,031
Private Rent	88,842	83,677
Worcester City Council - Housing First	335,036	316,456
Sundry Income	2,160	8,676
	<u>1,105,692</u>	<u>1,070,840</u>

5 Direct expenditure on charitable activities

	2023	2022
	£	£
Hostel, Housing First & Resettlement costs		
Salaries, NI & Pension	724,876	666,148
Rents	66,684	65,340
Utilities	58,996	50,224
Repairs & Renewals	36,203	23,519
Insurances	16,305	14,909
Telephone	6,940	5,951
Food Costs	70,290	59,257
Client Welfare	20,221	20,221
Counselling Costs	57,118	34,278
Cleaning Consumables	23,495	18,302
Other Costs	3,521	4,855
Bad Debt Provision	6,289	12,751
	<u>1,090,938</u>	<u>975,755</u>

	2023	2022
	£	£
Project costs		
Fundraising Costs	5,288	5,589
Direct Project Costs	-	9,999
Client Welfare	25,957	15,102
Staff Training	-	-
	<u>31,245</u>	<u>30,690</u>

Total direct expenditure on charitable activities	<u>1,122,183</u>	<u>1,006,445</u>
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Notes forming part of the financial statements for the year ended 31 March 2023
(continued...)

6 Central overhead / support costs

	2023	2022
	£	£
Salaries, NI & Pension	161,542	159,078
Office Costs	14,296	12,193
IT Costs	18,106	16,194
Legal, Consultancy & Professional fees	31,613	4,120
Subscriptions	6,377	4,760
Accountancy & Audit Fees	7,205	5,959
Staff Training/Welfare	48,382	32,501
Staff Recruitment	-	-
Bank Charges	1,401	1,464
Depreciation & (profit)/loss on disposal of assets	71,188	71,197
	<u>360,110</u>	<u>307,466</u>

7 Net Incoming/(outgoing) resources

Net resources are stated after charging/(crediting)

	2023	2022
	£	£
Independent Auditor's fee	3,550	2,344
Fee for preparation of accounts	1,200	1,200
Depreciation - owned assets	71,188	71,197
Operating leases for property	66,684	65,340
Operating leases for equipment	11,277	6,859

8 Trustees remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

There were no trustees' expenses paid for the year ended 31 March 2023 (2022: NIL).

Notes forming part of the financial statements for the year ended 31 March 2023 (continued...)

9 Staff costs

	2023	2022
	£	£
Wages and salaries	798,308	730,306
Employers National Insurance	70,412	59,748
Defined contribution pension costs	17,185	15,172
	<u>885,904</u>	<u>805,226</u>

The average monthly number of employees during the year was 33 (2022: 31). The average number of full-time equivalent employee was estimated to be 23 (2022: 22)

No employees received emoluments in excess of £60,000 during the year (excluding employer's pension contributions).

Total remuneration paid to key management personnel was £90,638 (2022: £95,323) during the year (excluding employers pension contributions).

The charity contributes to individual pension schemes, which are defined contribution pension schemes, and the amounts charged to the income and expenditure accounts for the year are as stated above.

10 Tangible Fixed Assets

	Fixtures, Fittings and Equipment	Motor Vehicles	Totals
	£	£	£
COST			
As at 1st April 2022	565,528	3,500	569,028
Additions	4,641	3,000	7,641
Disposals	(65,419)	(3,500)	(68,919)
As at 31st March 2023	<u>504,750</u>	<u>3,000</u>	<u>507,750</u>
DEPRECIATION			
As at 1st April 2022	260,354	2,023	262,377
Charge for the year	68,961	2,227	71,188
Eliminated on disposal	(65,419)	(3,500)	(68,919)
As at 31st March 2023	<u>263,896</u>	<u>750</u>	<u>264,646</u>
NET BOOK VALUE			
At 31st March 2022	<u>305,174</u>	<u>1,477</u>	<u>306,651</u>
At 31st March 2023	<u>240,854</u>	<u>2,250</u>	<u>243,104</u>

Notes forming part of the financial statements for the year ended 31 March 2023
(continued...)

11 Social Investments – programme related

	2023	2022
COST OR VALUATION	£	£
At 1st April 2022	290,000	290,000
Additions	-	-
Revaluations	87,500	-
Disposals	-	-
At 31st March 2023	377,500	290,000

Following professional valuations, social Investment properties have been revalued to £377,500 with an original cost of £150,009.

12 Debtors: Amounts falling due within one year

	2023	2022
	£	£
Trade debtors	23,800	14,605
Prepayments & accrued income	5,528	5,700
	29,328	20,305

13 Current asset investments

	2023	2022
	£	£
COIF Charities Investment Fund	492,295	511,657
	492,295	511,657

The movement in the year of £19,362 is in relation to changes in market value, there were no disposals in the year. The original cost of the investment was £300,000.

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	14,980	14,028
Accruals	17,061	14,753
Deferred Income (see following note)	25,000	133,897
Social Security & other taxes	26,454	22,459
Other Creditors	2,134	1,504
Concessionary loan - Platform Housing	36,000	36,000
	121,629	222,641

Notes forming part of the financial statements for the year ended 31 March 2023
(continued...)

15 Deferred incoming resources

Incoming resources are deferred in accordance with section 5.24 of the Statement of Recommended Practice (FRS102) whereby income is subject to performance-related conditions.

	1.4.22	Received during the year	Released to revenue	31.03.23
	£	£	£	£
Worcester City Council - Housing First	83,897		(83,897)	-
Natonwide	50,000		(25,000)	25,000
	<u>133,897</u>	<u>-</u>	<u>(108,897)</u>	<u>25,000</u>

16 Creditors due over 1 year

	2023	2022
	£	£
Concessionary loan - Platform Housing	117,000	153,000
	<u>117,000</u>	<u>153,000</u>

Amounts due over 5 years is £NIL (2022: £NIL).

An interest free loan from Platform Housing was taken out in December 2019 to cover extensive capital works undertaken at the Hostel (as represented within fixed assets). The loan is deemed to be a 'Concessionary Loan' in accordance with paragraph PBE34.88 of FRS102 and therefore has not been discounted.

17 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than one year	2,514	28,069
Later than one and not later than five years	1,080	3,594
Later than five years	-	-
	<u>3,594</u>	<u>31,663</u>

18 Related parties

During the year Deborah Collins (company secretary & finance manager) provided holistic services including Mindfulness and Thought Therapy to residents and staff through her company, Just One Thought Ltd. The total for these services amounted to £8,140 (2022: None).

Notes forming part of the financial statements for the year ended 31 March 2023 (continued..)

19 Movement in funds

	At 1.4.22	Incoming resources	Resources expended	Gains and losses	Transfers between funds	At 31.3.23
	£	£	£	£	£	£
Unrestricted funds						
General Fund	855,808	975,630	(990,778)	-	(287,160)	553,500
Revaluation reserve	320,777	-	-	68,138	-	388,915
Development Fund	-	-	-	-	300,000	300,000
	1,176,585	975,630	(990,778)	68,138	12,840	1,242,415
Restricted funds						
Worcester City Council - Housing First	39,615	335,036	(361,363)	-	-	13,288
Nationwide Kitchen Grant	-	25,000	(25,000)	-	-	-
Worcester City Council - Street Café	2,613	-	-	-	(2,613)	-
Rowlands Trust - Hostel Rooms Upgrade	-	10,000	(10,000)	-	-	-
WCC PHE Trauma Grant	-	31,417	(31,417)	-	-	-
Rough Sleeping Accommodation Programme	-	51,260	(41,033)	-	(10,227)	-
Rough Sleepers Drug & Alcohol Service	-	22,702	(22,702)	-	-	-
	42,228	475,415	(491,515)	-	(12,840)	13,288
Total Funds	1,218,813	1,451,045	(1,482,293)	68,138	-	1,255,703

Notes forming part of the financial statements for the year ended 31 March 2023 (continued..)

Prior year movement in funds

	At 1.4.21	Incoming resources	Resources expended	Gains and losses	Transfers between funds	At 31.3.22
	£	£	£	£	£	£
Unrestricted funds						
General Fund	779,521	997,600	(929,730)	-	8,417	855,808
Revaluation reserve	280,128	-	-	40,649	-	320,777
	1,059,649	997,600	(929,730)	40,649	8,417	1,176,585
Restricted funds						
Eveson Trust - Support Worker	19,116	-	(20,154)	-	1,038	-
Worcester City Council - Housing First	22,950	316,456	(299,791)	-	-	39,615
Rowlands Trust - Hostel Rooms Upgrade	4,800	-	(4,800)	-	-	-
Worcester City Council - Street Café	6,876	5,736	(9,999)	-	-	2,613
Bike Project Fund	-	12,128	(2,673)	-	(9,455)	-
WCF Fund - Trauma Informed Manager	-	20,000	(20,000)	-	-	-
B&Q Foundation	-	4,800	(4,800)	-	-	-
Platform KA Salary	-	5,880	(5,880)	-	-	-
Archer Trust	-	4,000	(4,000)	-	-	-
WCC PHE Trauma Grant	-	12,084	(12,084)	-	-	-
	53,742	381,084	(384,181)	-	(8,417)	42,228
Total Funds	1,113,391	1,378,684	(1,313,911)	40,649	-	1,218,813

20 Purpose of funds

Development Fund

This is a new designed fund provided to allow for future development of the hostel site.

Worcester City Council – Housing First

A pilot scheme commenced mid-March 20, funded by Worcester City Council. Housing First is an internationally recognised and evidence-based model of housing and support for those with chronic housing, health and social care needs. The aim of Housing First is to end repeat and chronic homelessness for a group of people for whom other services are ineffective. The overall philosophy of Housing First is to provide a stable, independent home and intensive personalised support and case management, to homeless people with multiple and complex needs. Housing First is a different model because it provides housing 'first', as a matter of right, rather than 'last' or as a reward.

Nationwide Kitchen Grant

The community grant supports society's most vulnerable people. The grant is for a period of two years to fund a Kitchen Assistant Training and Employment Programme. Whilst undertaking on-site training, residents work with our full-time Chef & Catering Manager to provide daily meals for our residents. They learn basic catering skills, education on dietary needs, nutritional value, growing & using fresh produce from our established 'kitchen garden' and cooking on a budget. The success of this programme has enabled us to offer employment and progression routes for residents throughout its lifetime.

Rowlands Trust

A grant for an essential upgrade and maintenance program; specifically, towards to cost of refurbishing hostel rooms.

Worcester City Council – Street Café

Worcester City Council provided a grant to the Street Feeding Stations (AKA Soup Kitchens) during the summer. This was to support their Homeless Prevention work. St Paul's acted as the bank and undertook a very simple contract with the City Council, subsequently distributing the allocation equitably to each SFS. This approach was taken because one of the SFS is not a charity and picking one from 5 would have created tension between them.

WCC - PHE Trauma Grant

To provide weekly on-site counselling to the residents of St Paul's.

Rough Sleeping Accommodation Programme

The Rough Sleeping Accommodation Programme is a national initiative, received via Worcester City Council. The funding is helping people with histories of sleeping rough or at risk of sleeping rough by providing specialist staff to support occupants towards independent living.

Rough Sleepers Drug & Alcohol Service

The aim of this funding is to provide additional support to people experiencing, or are at risk of, rough sleeping. It is not to replace funding for a service that already exists or posts that do not meet this aim.

21 Material transfers between funds

The funds transfers in the year are as follows: -

Rough Sleeping Accommodation Program - A contract for this work was never produced by the council. The project was cancelled, and the member of staff incorporated into the Housing First project. The £10,227 remaining has been taken as a contribution to St Paul's overheads.

The Street Café project has ended therefore the small balance remaining has been taken to general funds.

Notes forming part of the financial statements for the year ended 31 March 2023
(continued...)

22 Donations and gifts

Details	Amount £
Earlby Property	5,750
Six Masters Charity	5,000
Estate of Mrs T L Little	4,879
Worcester Big Sleepout	3,434
Hewitt Recruitment	1,518
Susanah Stennet	1,442
SPH	1,000
Thursfield Legal	1,000
Edward & Doherty Cadbury	1,000
Springmaster	1,000
John Wynn	981
Worcester Parish Relief	800
Natalie James	800
Worcester Severn Valley Rotary Club	740
Estate of Mrs Barbara Arnold	500
A V Brand Funeral Directors	500
The Provincial Grand Chapter	500
K Greenfield	500
C M Aavold Charitable Trust	300
St Martins Cornmarket	300
Bromyard Methodist Church	300
C Blackman	250
Pauline Thorpe	250
Total Donations £250 and above	32,744
Anonymous Donations over £250	1,365
Anonymous, sundry smaller & Personal donations	17,737
Gift Aid	1,847
Total Donations	53,693