

Charity Registration No. 1058819

Company Registration No. 3252735 (England and Wales)

**ACTON HOMELESS CONCERN
(EMMAUS HOUSE AND DAMIEN CENTRE)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

ACTON HOMELESS CONCERN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs A M Gray - Chair
Mrs M Foster
Mrs K McDonagh - Treasurer
Mr P Robinson
Father F Maguire
Ms S Norton

Charity number 1058819

Company number 3252735

Principal address

Emmaus House
1 Berrymead Gardens
Acton
London
W3 8AA

Registered office

Emmaus House
1 Berrymead Gardens
Acton
London
W3 8AA

Independent examiner

Lane Advisory Limited
Kemp House
160 City Road
London
EC1V 2NX

Bankers

Barclays Bank Plc
Wembley & Park Royal
London

Solicitors

Stone King
13 Queen Square
Bath
BA1 2HJ

ACTON HOMELESS CONCERN

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ACTON HOMELESS CONCERN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

The accounts will be submitted to the Charity Commission after the AGM.

The annual report and accounts help to provide timely and regular information on the charity and its funds to help understand the charity's objectives, structure, activities and achievements and to gain appreciation of the financial transactions during the year and of its funds at the end of the year.

Objectives and activities

The Aims of the charity remain:

- To ensure the delivery of a holistic range of basic needs services to homeless, poorly housed and otherwise impoverished people across the London area.
- To make a further contribution in raising levels of awareness to the problems of the group
- To increase, wherever possible, opportunities for rehabilitation and settlement
- To improve accessibility to counselling and medical services
- To enable clients to take control at levels which are acceptable to them
- To ensure equality of opportunity and to promote inclusion for client's staff and volunteers
- To investigate and further utilise other supportive groups and share good practice
- To provide good quality services and continuing value for money to funders and benefactors

The principal objectives of the charity are:

- Fitter healthier clients who are better equipped to deal with the problems of their lifestyles and who recognise the benefits of self-care
- Inclusion for clients, creating improved confidence and social skills, appreciation of the benefits to be gained through contact with peers and trust in support groups and agencies
- Earlier intervention is possible long-term health problems, for the benefit of both the client and the community at large
- Improved access to advice on emergency housing, drug and alcohol problems
- Greater understanding and acceptance of clients and their problems amongst the local community

Acton Homeless Concern has been offering services to homeless and impoverished people in West London for 30 years. The charity's aims and objectives are based on local and national strategies for its client group, in response to the objectives of our partners and on input from clients and users. All our charitable activities are undertaken for the benefit of the public. The problem of homelessness continues to grow despite government and local authority initiatives for its reduction. More people than ever are sleeping rough in London and many of them come to daytime drop in shelters looking for support. Client profile has changed very little over the years. They are people who are suffering the effects of rough sleeping, and poverty and the physical and mental consequences of alcohol and drug abuse and clients who are living with poor housing, unemployment, family break up and physical, emotional and sexual abuse. We aim to assist with as many of the challenges faced by our clients as we possibly can, initially by providing food, clothing and other basic needs requirements free of any charge but with an ultimate objective of steering to other services in order to improve ongoing health and wellbeing.

ACTON HOMELESS CONCERN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Reserves policy

The Trustees regularly undertake a review of the financial activities of the charity in order to avoid deficits and to stay within budgets which are reviewed annually. Given the vulnerable nature of the charity's clients and their dependence on the services provided it is considered that ideally, unrestricted reserves should be sufficient to cover one year's charitable activities and also support ad hoc projects as and when they arise, which would currently amount to at least £200,000 per annum.

Risk assessment

The Trustees confirm that the major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and that systems and procedures have been established to identify and respond to risk and to provide a methodology for risk management and its reporting.

Major risks are defined as those risks which have a high likelihood of occurring and would, if they occurred, have a severe impact on operational performance, achievement of aims and objectives or could damage the reputation of the charity.

The main types of risk and their classification are as follows:-

- Governance risks e.g. difficulty recruiting trustees with relevant skills;
- Operational risks e.g. service quality and development; employment issues;
- Financial risks e.g. adequacy of reserves, diversity of income sources, fraud prevention;
- External risks, e.g. adverse publicity, change of government policy;
- Compliance with laws and regulations e.g. breach of employment law,

The Trustees have established a comprehensive risk policy and register which form a major part of governance and operation. The register is regularly monitored and updated, to identify any new risks, assessing the main risks applicable to the charity, evaluating what action needs to be taken and periodically monitoring and assessing the policy. A new and updated fraud policy was added to the charity's register this year.

Structure, governance and management

Constitution of the Charity

The charity is incorporated as a company limited by guarantee not having a share capital and is a registered Charity No. 1058819.

Each member guarantees to pay during their membership and for one year after membership ceases, a sum not exceeding £1 to the company in the event of a winding up order. Any surplus on winding up is to go to a Charity whose objects are of a similar nature.

ACTON HOMELESS CONCERN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Organisational Structure and Decision Making

The organisation structure of the charity consists of a board of trustees who meet on a regular basis to consider reports from the officers and staff of the charity, to consider and review the charity's activities, general progress and current financial position. Decisions are then made regarding current expenditure and the level of reserves.

The Trustees are empowered to delegate their functions to committees, the membership of which must include at least one of their number. The treasurer is responsible for overseeing accounting procedures and reports regularly to the board on cashflow, budgets and general accounting matters.

Responsibility for operations are delegated to the charity's management and administration teams who ensure that the charity's aims and objectives are met and that services are delivered in a manner that prioritises client interest and welfare. The Centres Manager is responsible for staff management and the day to day operation of services. The Chair communicates daily with the management team and ensures that there is a good line of communication between staff and trustees.

A review of trustee's roles with an assessment of skills and experience is planned and a reallocation of duties has already begun. A new and comprehensive Human Resources and Guidelines manual has been produced and staff and trustees will be required to familiarise themselves with areas appropriate to their roles.

The Trustees during the year under review have held monthly meetings at which the quorum is three Trustees. They have the responsibility for setting the strategic aims of the charity and for approving its annual budget and accounts. The Trustees regularly review their needs for skills to meet the requirements of their strategic aims and, where necessary, identify potential new members for the Board.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A M Gray - Chair

Mrs M Foster

Mrs K McDonagh - Treasurer

Mr P Robinson

Father F Maguire

Mrs S Norton

The Trustees are trustees for the purposes of the Charities Act 2011 and are directors of the company limited by guarantee. There must be at least three and not more than eleven trustees, all of whom must be members of the company.

The members of the company appoint the trustees at the Annual General Meeting. A vacancy in the number of Trustees may be filled by the co-option of a person qualified to be a Trustee; such a co-opted Trustee holds office until the next Annual General Meeting. One of the Trustees must retire at each Annual General Meeting. All new Trustees are provided by the Chairman or the Chief Executive with an induction to the work of the charity. Training needs are kept under review by Trustees at their meetings.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

ACTON HOMELESS CONCERN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PLANS FOR FUTURE PERIODS

The charity commenced the year – 1st April 2020 – with a new set of policies and procedures geared to compliance with government lockdown and Covid 19 regulation. The Damien Centre had closed several weeks before the statutory lockdown on 23rd March as the limited space in the centre was not judged to be safe for staff, volunteers and clients. Damien Centre staff were relocated to Emmaus House to ensure the delivery of all allowable services. Volunteers were asked to remain at home until changes in guidance allowed a return to work.

During the first weeks of lockdown different measures were introduced to comply with government guidance for the care of homeless people. This changed constantly during the first weeks with sometimes only a day's notice. By mid-April it was obvious that the only service we could guarantee on a daily basis was takeaway food.

The government's "Everybody In" initiative required that local authorities offer accommodation to people sleeping rough or sharing inadequate accommodation, where infection control would be difficult. The initiative resulted in more than fourteen thousand people being offered temporary, emergency accommodation including 6000 who were rough sleepers. 90% of our clients who would usually sleep rough, were housed in various types of accommodation, including hotels and self-contained flats. We were able to establish that most of the remaining 10% continued to sleep rough through personal choice. A successful social media campaign resulted in the charity being able to issue mobile phones to clients who needed them. We also provided prepaid phone cards, provided by a donor. Clients were able to contact us when they needed help and staff could remain in touch with them to provide some element of social contact and to assess their wellbeing. Advice services continued by telephone and email. Partners at local benefits office, drug and alcohol counselling services and medical practitioners also provided help and support by telephone.

From the end of June, as lockdown restrictions eased, we began to extend services to allow some one-to-one contact with clients who needed more time or who were not coping with telephone meetings. A full risk assessment was carried out and staff, trustees and volunteers were included in discussion about how we could move forward. Telephone consultations and referrals continued to be normal practice we were able to meet with the most vulnerable on a carefully controlled, socially distanced basis. All services were subject to government guidance and our staff being able to work safely,

Food continued to be provided as takeaway From August 2020 limited services were introduced at the Damien Centre. Breakfast and evening supper were provided (for takeaway only – 150 meals a month provided)

From 1st April the charity provided the following services

Emmaus House Monday to Friday

Takeaway Hot lunch and food to eat in the evening (33468 meals provided)

Weekend meals provided by partners at West London Soup Kitchen

Clothing provided on request to collect next day (130 requests providing 600 items of clothing)

Toiletries and household items on request to collect next day (100 requests providing 300 items)

Food Bank Vouchers and referrals

Weekly support calls to elderly clients and volunteers

GP appointment by telephone on request (156 referrals)

Breakfast and evening supper at The Damien Centre (for takeaway only - 1156 meals provided)

Also provided by phone and email (and in person, by appointment, for the most vulnerable after June 16th)

Advice on emergency accommodation

Alcohol and drug counselling

Benefits advice and assistance - Benefit appeals

Legal advice clinic by Zoom or telephone on request

Benefit appeals

(663 requests for advice and referral)

ACTON HOMELESS CONCERN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Family Services

The trustee led women's and children's support services were cancelled at the end of March. Families were steered to available statutory services and contacted by telephone contact was possible. Media reports during early summer indicated that the government would not provide financial support during the summer holidays for families who would normally receive free school meals. The charity planned and carried out a Summer School Holidays Project to support these families. Food to make healthy packed lunches was provided by local companies together with play packs, toiletries and food for preparation at home. Children's clothing and school uniforms for the new term were sourced and provided on request and parents were referred to the other services provided by the charity. More than 50 free lunches and other items were provided each week. This successful project was repeated for Christmas school holidays and will become a regular service while needed.

A Women's Day service was re-introduced in November, providing takeaway hot food, boxes of groceries to cook at home, clothes, household goods and bedding. Families were also given wrapped Christmas gifts for children. With strict social distancing practice in place women were allowed to meet with advisers and receive counselling and support. There were 100 visits to the service until mid-December when a new, full lockdown was announced.

December Lockdown

Takeaway Services continued during the major second lockdown. On Christmas Eve clients received a full Christmas lunch to take away and everyone received a Christmas present. Staff and volunteers prepared food for clients to eat during the holiday.

Early in the year the charity was asked to provide a venue at one of its centres for local health workers to deliver Covid vaccinations to homeless people. Uptake of the vaccination was high and most of our clients had received a first vaccination by mid-February.

Monthly clinics at a local dental practice recommenced in February with clients attending accompanied by a member of staff. The dental clinic providing this service also saw clients for emergency treatment when required.

As we reach the end of this year there is some reason to hope that the government "roadmap", announced in February, will provide a way back to some level of normality and that we can move forward through the summer with most of our services operating. We end this year with more than 200 hundred hot meals being provided each day, clothing and toiletries provided on request and advocacy and support provided by telephone or, by appointment in person. With the expected success of the UK vaccination programme, it is hoped that a delivery of all services will resume by the coming summer.

Government priority for the homeless during lockdown was that everyone was temporarily housed, in accommodation where they could isolate safely, if necessary. The programme has been successful, and we have no evidence of higher infection in our clients than in other groups in the community. As emergency housing and Covid support for homeless people comes to an end, government has committed to fund longer term, more permanent accommodation for many of those housed during the pandemic. There are, however, a growing number of rough sleepers already returning to the street. **Shelter** reports that when the eviction ban, which prevented thousands of renters losing their homes during the pandemic, comes to an end in August, there could be as many as 230,000 people, currently in rented accommodation, at risk of "COVID-Eviction". We expect to see a rise in visits and requests for help from a group of people that would not have used our services in the past and we are prepared to adapt to meet this new need.

Acton Homeless Concern continues to be an independent organisation, which enables us to assist our clients in ways best suited to their needs and without the restrictions that are often imposed by funders. The charity receives regular financial support from many businesses, churches, schools and individual fund raisers. This has continued to be the case during this very unusual year. We have thanked everyone individually but we would like to acknowledge again the difference their continued support has made in a year when so many organisations were affected by lack of finance..

ACTON HOMELESS CONCERN

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

During the year the charity has also benefited from the provision of food from the Felix Project, City Harvest and many local businesses and organisations. This has enabled the delivery of almost 50000 cooked meals and food for clients to cook themselves at a negligible cost of £1059 for the year.

We have received funding from the Irish Department of Foreign Affairs, Emigrant Support Programme, the Willow Trust and The Batchworth Trust. We are grateful for the affirmation that this financial help gives to the work carried out by the charity.

A special word of thanks to the parish of Our Lady of Lourdes for the free use of the Emmaus House premises, valued at £65,000 a year and for the unwavering support we receive from its priests and parishioners.

The Trustees' report was approved by the Board of Trustees


Mrs A M Gray - Chair
Trustee

ACTON HOMELESS CONCERN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ACTON HOMELESS CONCERN

The trustees, who are also the directors of Acton Homeless Concern for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity 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 information of which the charitable company's Independent Examiner is unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

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

ACTON HOMELESS CONCERN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ACTON HOMELESS CONCERN

I report to the trustees on my examination of the accounts of Acton Homeless Concern (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination as I am a member of an approved body.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Lane Advisory Limited
Kemp House
160 City Road
London
EC1V 2NX

Dated: 2 November 2021

ACTON HOMELESS CONCERN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
<u>Income from:</u>			
Donations and legacies	3	212,629	269,856
Investments	4	1,442	1,619
		<hr/>	<hr/>
Total income		214,071	271,475
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	5	195,363	280,369
		<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		18,708	(8,894)
		<hr/>	<hr/>
Fund balances at 1 April 2020		540,586	549,480
		<hr/>	<hr/>
Fund balances at 31 March 2021		559,294	540,586
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ACTON HOMELESS CONCERN

BALANCE SHEET

AS AT 31 MARCH 2021


	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		225,000		232,916
Current assets					
Cash at bank and in hand		347,483		330,493	
Creditors: amounts falling due within one year	11	(13,189)		(22,823)	
Net current assets			334,294		307,670
Total assets less current liabilities			559,294		540,586
Income funds					
Unrestricted funds			559,294		540,586
			559,294		540,586

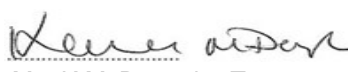
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 2nd November 2021


Mrs A M Gray - Chair
Trustee


Mrs K McDonagh - Treasurer
Trustee

Company Registration No. 3252735

ACTON HOMELESS CONCERN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Acton Homeless Concern is a private company limited by guarantee incorporated in England and Wales. The registered office is Emmaus House, 1 Berrymead Gardens, Acton, London, W3 8AA. The charitable company meets the definition of a public benefit entity under FRS 102.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts. In making this assertion the trustees have considered the current uncertain economic conditions due to the Coronavirus pandemic. The trustees have not yet seen any adverse impact on the charity however they continue to assess its impact on the going concern basis of accounting. The trustees believe that the charity has a strong asset base which, combined with its cash reserves, will enable it to meet the challenges presented by this virus and to continue with its charitable objectives.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are accounted for on a receivable basis as soon as they are capable of accurate financial measurement.

Donations are accounted for on a receivable basis as soon as they are capable of accurate financial measurement.

ACTON HOMELESS CONCERN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

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

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.

Grants are accounted for in the year in which they are receivable in accordance with the terms of the grant.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Direct Charitable Expenditure

Expenditure which is directly attributable to specific activities has been allocated directly.

Support Costs

The costs of the charity are all allocated directly to the main activities and the charity does not therefore have any material support costs.

Governance Costs

Includes staff time and expenses for time spent in connection with trustees meetings, plus the cost of accounting and professional fees.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2%
Leasehold improvements	Lease period
Fixtures and fittings	10%
Computers	10%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

ACTON HOMELESS CONCERN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

The charity only has financial assets and 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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Pensions

In line with recent changes in pension legislation Acton Homeless Concern has enrolled eligible employees into an auto-enrolment pension scheme. The basic contributions for the scheme are 3% of pensionable earnings by the charity and 5% by the employees. Pension costs are charged to the Statement of Financial Activities as incurred.

1.12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ACTON HOMELESS CONCERN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	2021	2020
	£	£
Donations and gifts	212,629	269,856
Donations and gifts		
Donated services - market rental of property	-	65,000
London Borough of Ealing Grant (Covid Related)	20,000	
Donations	124,110	115,864
Activities for generating funds	23,519	48,992
Government of Ireland: Department of Foreign Affairs	25,000	30,000
Willow Tree Trust	10,000	10,000
The Batchworth Trust	10,000	
	212,629	269,856

The methodology was changed this year and rent-free use of the Emmaus House building will no longer be disclosed as income, the gifted valued is circa £65,000 and valuation provided by an Estate Agent to the Charity.

4 Investments

	2021	2020
	£	£
Interest receivable	1,442	1,619

5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Share of support costs (see note 6)	193,043	278,059
Share of governance costs (see note 6)	2,320	2,310
	195,363	280,369

ACTON HOMELESS CONCERN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Staff costs	162,990	-	162,990	152,454	Time spent basis
Depreciation	0	-	0	1,084	Depreciation of relevant assets
Rent, rates and utilities	10,196	-	10,196	78,469	Actual cost
Telephone and email	3,906	-	3,906	4,134	Actual cost
Food and provisions	1,059	-	1,059	3,860	Food used to provide services
Cleaning and laundry	1,943	-	1,943	709	Actual cost
Repairs and maintenance	7,286	-	7,286	28,294	Equipment provides services
Insurance	2,033	-	2,033	2,497	Actual cost
Travelling	1,198	-	1,198	1,172	Volunteer costs
Printing, stationery and postage	837	-	837	1,742	Actual cost
Sundry expenses	1,318	-	1,318	1,420	Actual cost
Bank charges	277	-	277	494	Actual cost
Website costs	0	-		1,730	Actual cost
Legal & Professional	-	2,320	2,320	2,310	Governance
	193,043	2,320	195,363	280,369	
Analysed between					
Charitable activities	193,043	2,320	195,363	280,369	

Governance costs includes Independent Examiner fees of £2,320 (2020- £2,310).

The methodology was changed this year and rent-free use of the Emmaus House building will no longer be disclosed disclosed as expenditure, the gifted valued is circa £65,000 and valuation provided by an Estate Agent to the Charity.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

ACTON HOMELESS CONCERN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

Number of employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
	8	7

Employment costs

	2021 £	2020 £
Wages and salaries	153,291	141,019
Social security costs	7,558	8,273
Other pension costs	2,140	3,162
	162,990	152,454

No employees received employee benefits of more than £60,000 in the current or prior year.

9 Tangible fixed assets

	Freehold land and buildings £	Leasehold improvements £	Fixtures fittings £	Computers £	Total £
Cost					
At 1 April 2020	294,742	23,416	19,340	24,252	361,750
At 31 March 2021	294,742	23,416	19,340	24,252	361,750
Depreciation and impairment					
At 1 April 2020	69,742	23,416	17,148	18,528	128,834
Depreciation charged in the year	69,742	23,416	2,192	5,724	101,074
At 31 March 2021	0	0	0	0	93,158
Carrying amount					
At 31 March 2021	225,000	0	0	0	225,000
At 31 March 2020	225,000	0	2,192	5,724	232,916

The property has been valued by the trustees at their estimation of its open market value. Unrestricted funds include a revaluation reserve of £40,057 reflecting the total revaluation of the freehold property.

10 Accruals & Deferred Income

	2021 £	2020 £
Carrying amount		
Measured at amortised cost	10,000	19,900

ACTON HOMELESS CONCERN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	3,101	2,923
Accruals and deferred income	10,000	19,900
Other Creditors	88	
	13,189	22,823

12 Department of Foreign Affairs and Trade - Emigrant Support Programme

The Department of Foreign Affairs and Trade: The Emigrant Support Programme provided a grant of £25,000 for the year from 1 July 2020 to 30 June 2021. At the charity's financial year end 3 months' grant amounting to £10,000 (2020: £7,500) has been deferred to align with the funding period and will be utilised in the period to 30 June 2021.

13 Analysis of net assets between funds

	Total 2021 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:		
Tangible assets	225,000	232,916
Current assets/(liabilities)	334,294	307,670
	559,294	540,586

14 Related party transactions

There were no disclosable related party transactions during the year (2021- none).