

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 2022**

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs K McDonagh - Chairperson Mrs A M Gray - Treasurer Mrs M Foster Mr P Robinson – Retired Dec 2021 Father F Maguire Mrs S Norton Dr K Cabot Ms N Tracey
Charity number	1058819
Company number	03252735
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 and Park Royal Branch 36/38 Park Royal Road London NW10 7JA
Solicitors	Stone King 13 Queen Square Bath BA1 2HJ

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)

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ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and accounts for the year ended 31 March 2022

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 on 2nd December 2022. 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.

Aims, Objectives and Activities

The Aims of the charity

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

Early intervention where possible with 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 more than 30 years. The charity's aims and objectives are based on local and national strategies for our 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 little over the years. They are, usually people who are suffering the effects of rough sleeping, and poverty and the physical and mental consequences of alcohol and drug abuse and who are living with poor housing, unemployment, family break up and physical, emotional and sexual abuse.

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

We aim to assist with as many of the challenges faced by our clients as , initially by providing food, clothing and other basic needs requirements free of any charge but with an ultimate objective of steering people to other services to improve ongoing health and wellbeing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Reserves policy

The Trustees regularly undertake a review of the financial activities of the charity 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 a minimum £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 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.

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.

Organisational Structure and Decision Making

The organisation structure of the charity consists of a board of trustees who meet at least eleven times a year, 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 expenditure and reserve levels. 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 is 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. One trustee undertakes the role of (unpaid) Managing Director to assist with the charity operations. The Chair communicates regularly with the management team and ensures that there is a good line of communication between staff and trustees.

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PLANS FOR FUTURE PERIODS

At Emmaus House

Hot lunch at midday

Distribution of clothing

Hot showers and hairdressing facilities*

Health checks and testing (Regular checks for HIV, Hepatitis C, Diabetes, High Blood pressure)

Exclusive Women's and Children' day once a week

Access to Optician and Dentist on request

Guidance and crisis counselling (provided by partners): including:

Advice and advocacy on housing issues

Advice on emergency hostel accommodation

Alcohol and drug counselling

Benefits advice and assistance with appeals

Referrals to local food banks

Fortnightly Legal advice clinic (advice on housing, benefits and other issues)

Weekly assistance on all welfare issue for the elderly

Assistance with hospital visits

At The Damien Centre

Breakfast and tea, coffee and sandwiches throughout the day

Opportunity to socialise and interact with peers, volunteers and staff

A safe environment to rest and relax throughout the day

Advice and referral to Emmaus House services when required

Access to advice and counselling on an informal basis

As we reached the end of lockdown restriction, Management and staff focused on returning to normal service delivery. By the end of March 2022 all food services were offered as in-house sit-down meals at both centres. There is still some small element of "fear of close contact" among older clients but despite this delivery of food in both centres is almost at pre-pandemic levels.

Staff and volunteers continue to practice the lessons learned during the pandemic and pay particular attention to ventilation, additional and more stringent hygiene routines and close management of client numbers. With these precautions in place we are now able to welcome anyone looking for our help and support.

Actual services delivered

Emmaus House

Hot lunches at Emmaus House 30,577*

Provision of Clothing 2000 Requests (10,000 items provided)

Household items 200 (Requested and provided)

Showers and Haircuts 300

Health Services 124

Women's Day 1,142 Visits

Advice and advocacy 1,160 (Individual sessions for advice and advocacy on Housing, Mental Health issues, Benefits and Poverty)

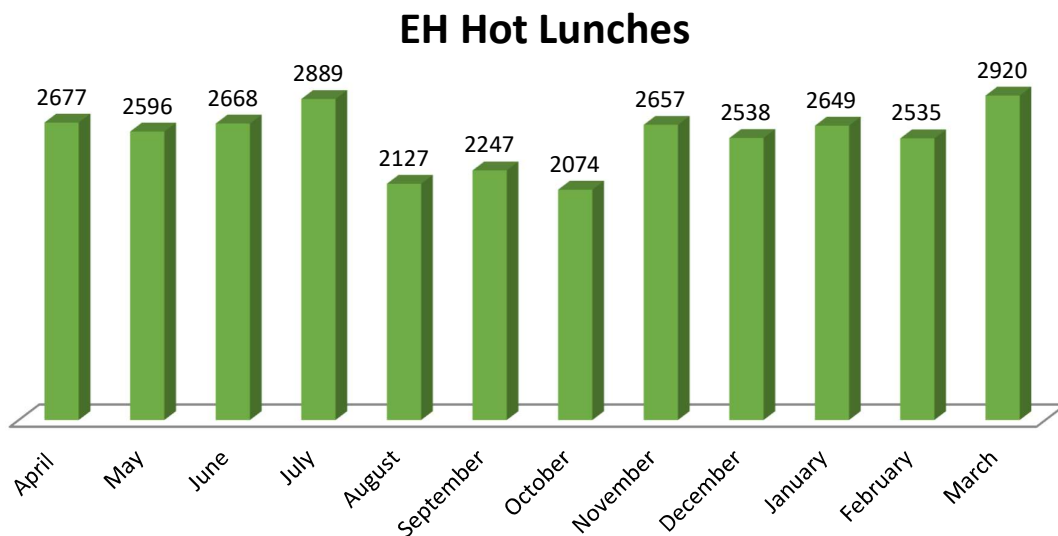
Damien Centre 17,573 visits for breakfast, evening tea and refreshments throughout the day.

Volunteer Hours 3,430

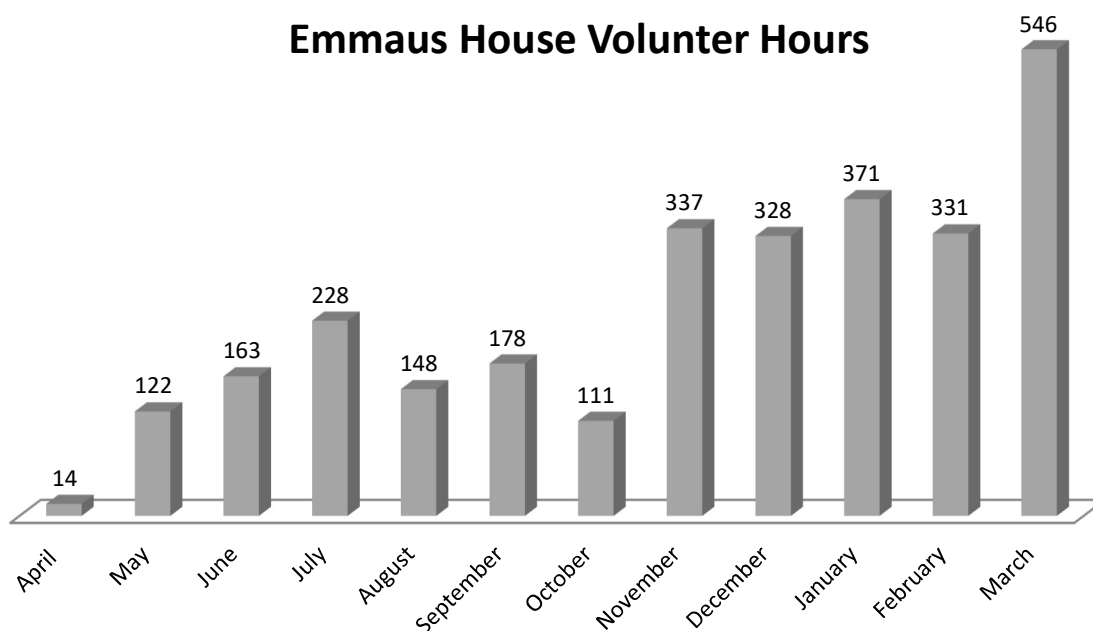
ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022



With all restrictions lifted people can now come for food between 9 am and 6 pm at the Damien Centre (for breakfast and refreshments throughout the day) and between 11.50 am to 1:50 pm at Emmaus House for a hot lunch. Food is the most important service we have. It is a means of attracting clients to other help and support we can offer. Services at the most basic level will often encourage a process of gradual engagement with clients who are unable to access statutory service by themselves and can sometimes be the start of finding routes out of homelessness, poverty and ill health.



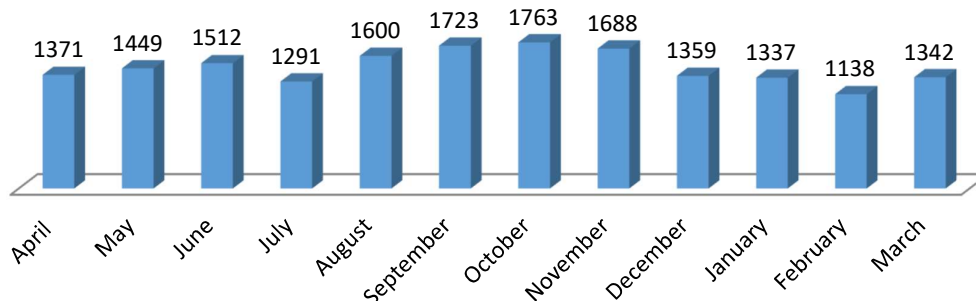
From a slow start in April 2021 the number of volunteers at Emmaus House increased steadily and had almost reached pre- pandemic levels by the end of the year. Returning volunteers are mostly in the younger age groups with over 60s still concerned about mingling with others.

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)

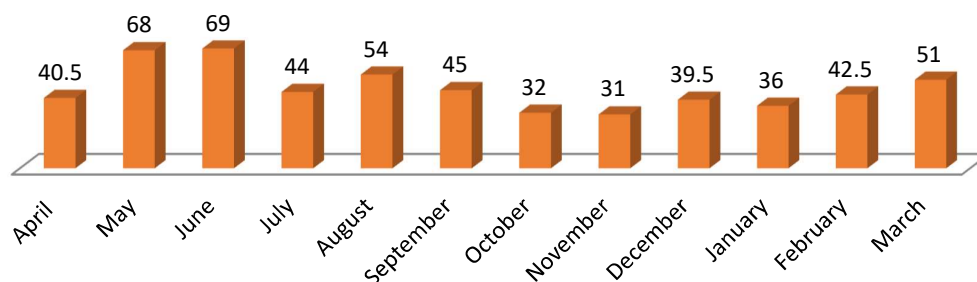
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

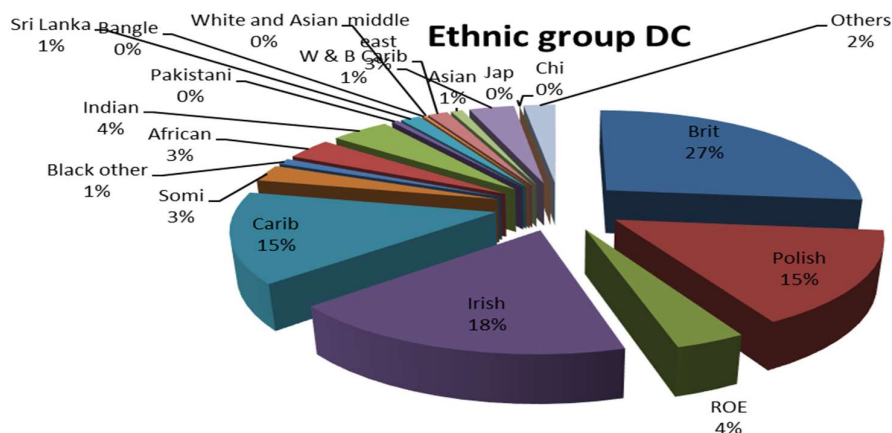
Client visits per month Damien Centre



Damien Centre Volunteer Hours

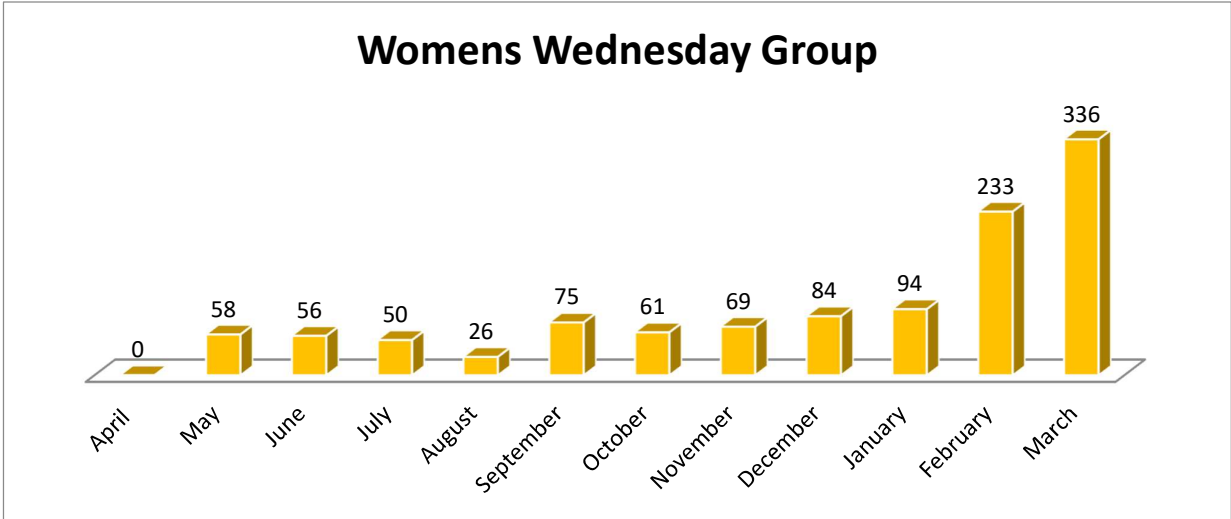


Volunteers assisted with delivery of 17573 visits for breakfast, evening tea and refreshments at The Damien Centre throughout the year.

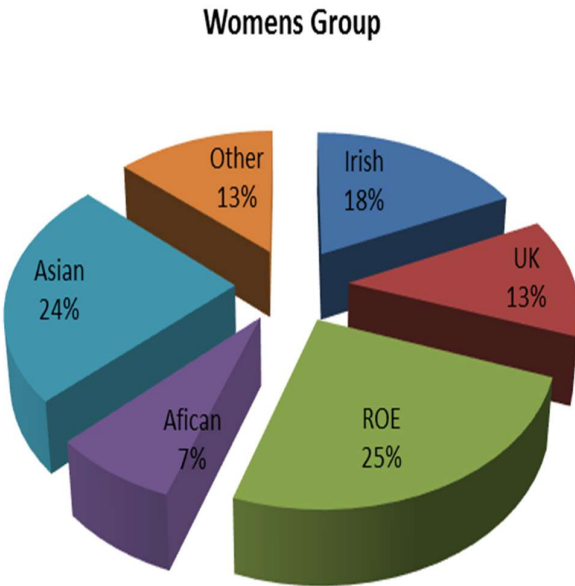


Damien Centre clients are recorded as 92% Male and 8% Female. 93% are in Age group 16 to 65 and 7% are 65 and over. We measure Age and ethnicity at the Damien Centre because of the more relaxed environment which enables staff and volunteers to engage with clients and request personal information more easily.

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022



Return has been slow for Women and Children Wednesday sessions although all services have been available to them throughout the year. There has been a steady provision of food and clothes to the group and they have been encouraged to access all advice services. At the start of 2022 we began to see increasing large numbers of emigrant families and Asylum Seekers, housed locally and in need of both material and emotional support. Food, clothes and household item were in high demand from this group of clients most of who had left their homes with almost no belongings.



ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)
TRUSTEES REPORT INCLUDING DIRECTORS REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Partnership - Food

Our partnership with organisations such as The Felix Project and City Harvest and with many local businesses has enabled us to provide meals at an unbelievably low cost. Bestway Dairies in Acton continue to provide all the bread and dairy products – milk, eggs cheese, yogurt and cream – that we require. Local churches, schools and clubs and societies collect food for the charity during the winter months and at Harvest Festival time. Representatives of numerous organisations “meal days” when staff and representatives come to the centres and provide food and cook meals for our clients. Our staff work tirelessly to ensure that the meals prepared from these many donations are nutritious and filling and culturally appropriate. The charity recognises that the value of these food donations was a minimum £50,000 during the year.

Partnership – Outreach Services

The charity provides a wide and holistic programme of service for its clients due to the support of outreach workers from local organisations engaged in the care of our client group. This level of service could not be provided on our income without their contribution. During the year our partners included but were not limited to:

- Alcoholics Anonymous
- Ealing Rise for drug counselling and rehabilitation
- Skylight, Crisis, St Mungos and Street Link Outreach for emergency hostel accommodation
- Nucleus Ealing - support with temporary housing
- Ealing and Hounslow Winter Church Shelters (referral of rough sleepers for winter accommodation)
- Ealing Food Bank (assessment and referral for food vouchers)
- Inisfree Housing Association
- Ealing Homelessness Forum
- GPs Homeless Awareness Forum

Health and Wellbeing Services

Clients continue to be seen on an emergency basis by doctors at Brook Green Surgery. However, we have been able to encourage most clients to register with local GPs.

South Acton Dental Practice continues to provide emergency appointments for our clients as well as a once-a-month clinic for homeless people in the area to attend for check-ups and treatment.

We have not been able to provide a chiropody service since before lockdown and we are now also looking for a barber/hairdresser.

Plans for the immediate future

We will work to keep the charity at the centre of the community. To promote, locally, a positive reaction to clients and their problems. There is already a high level of goodwill and support from this community for the charity's work. However there is also a perception that homeless and people suffering from mental health and addiction problems offer a level of threat to the public. Our clients are often treated as an almost separate community who are marginalized and suffering exclusion and discrimination because of their lifestyles. We will work to ensure that people from every section of the community benefit from receiving services in a completely non-discriminatory and unconditional environment. We will network closely with leader of all communities to ensure that our services are advertised as being available to anyone who needs help and support.

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)
TRUSTEES REPORT INCLUDING DIRECTORS REPORT
FOR THE YEAR ENDED 31 MARCH 2022

We are grateful for the continued support we received from the Irish Department of Foreign Affairs Emigrant Support Programme, the Willow Trust and The Batchworth Trust. As important as the funding we receive is their affirmation of our work. We also thank the parish of Our Lady of Lourdes for the continued use of the Emmaus House premises and for the support from their priests and many parishioners. We thank the longstanding local supporters who have continued their fundraising efforts throughout the pandemic and also the many churches, schools and individuals who support us year on year.

Our volunteers have, again, played an invaluable part in our operations, we would have difficulty providing such a high level of services without their input. In a year where volunteer hours were, of necessity, lower than usual their contribution has been assessed at a monetary value of £37,500. We thank them all for their efforts under extreme and unusual conditions

Our final thank you must be to our staff. They have worked throughout the pandemic with commitment beyond any expectations. Daily they have adapted to new ways of operating while still ensuring that clients were cared for and they have made the transition out of lockdown restrictions easy for all of us. We blessed to work with this amazing group of people. Thank you all.

Karen McDonagh – Chairperson

On behalf of the trustees Acton Homeless Concern Emmaus House and The Damien Centre



Mrs K McDonagh – Chair

Trustee

2nd December 2022

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)
TRUSTEES REPORT INCLUDING DIRECTORS REPORT
FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

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 situation 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 (EMMAUS HOUSE AND THE DAMIEN CENTRE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF ACTON HOMELESS CONCERN 31st March 2022

I report to the trustees on my examination of the accounts of Acton Homeless Concern (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 to enable a proper understanding of the accounts to be reached.



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

2 Dec 2022

Dated:

ACTON HOMELESS CONCERN (EMMAUS HOUSE AND THE DAMIEN CENTRE)
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
<u>Income from:</u>			
Donations and legacies	3	188,877	212,629
Investments	4	90	1,442
Total income		188,967	214,017
<u>Expenditure on:</u>			
Charitable activities	5	206,232	195,363
Net (expenditure)/income for the year/ Net movement in funds		(17,265)	18,708
Fund balances at 1 April 2021		559,294	540,586
Fund balances at 31 March 2022		542,029	559,294

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 (EMMUAS HOUSE AND THE DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BALANCE SHEET

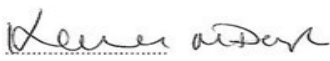
	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	9		225,105		225,000
Current assets					
Cash at bank and in hand		333,102		347,483	
Creditors: amounts falling due within one year	11	(9403)		(13,189)	
Net current assets			323,699		334,294
Total assets less current liabilities			<u>548,804</u>		<u>559,294</u>
Income funds					
Unrestricted funds			548,804		559,294
			<u>548,804</u>		<u>559,294</u>

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 2022. 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 December 2022


 Mrs K McDonagh – Chair
 Trustee


 Mrs A M Gray –
 Trustee Treasurer

Company Registration No.03252735

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND THE DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND THE DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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 based on 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 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 to determine the extent of the impairment loss (if any).

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND THE DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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.

1.9 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.

1.10 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.

1.11 Retirement benefits

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

1.12 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 2.0% of pensionable earnings by the charity and 3% by the employees. Pension costs are charged to the Statement of Financial Activities as incurred.

1.13 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 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 (EMMUAS HOUSE AND THE DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	2022	2021
	£	£
Donations and gifts	188,877	212,629
	<u> </u>	<u> </u>
Donations and gifts		
Donations	121,699	124,110
Activities for generating funds	38,181	23,519
Sundry income	0	20,000
Government of Ireland: Department of Foreign Affairs	12,500	25,000
Willow Tree Trust	15,000	10,000
The Charity Trust	1,497	10,000
	<u> </u>	<u> </u>
	188,877	212,629
	<u> </u>	<u> </u>

4 Investments

	2022	2021
	£	£
Interest receivable	90	1,442
	<u> </u>	<u> </u>

5 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Share of support costs (see note 6)	203,912	193,043
Share of governance costs (see note 6)	2,320	2,320
	<u> </u>	<u> </u>
	206,232	195,463
	<u> </u>	<u> </u>

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND THE DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Staff costs	158,051	-	158,051	162,990	Time spent basis
Staff and volunteers welfare	1,066	-	1,066	-	Actual cost
Pensions	2,691	-	2,691	-	
Rent, rates and utilities	10,602	-	10,602	10,196	Actual cost
Telephone and email	3,818	-	3,818	3,906	Actual cost
Food and provisions	1,006	-	1,006	1,059	Food used to provide services
Cleaning and laundry	1,514	-	1,514	1,943	Actual cost
Repairs and maintenance	18,796	-	18,796	7,286	Equipment provides services
Insurance	2,240	-	2,240	2,033	Actual cost
Travelling	851	-	851	1,198	Volunteer costs
Printing, stationery and postage	2,290	-	2,290	937	Actual cost
Sundry expenses	616	-	616	1,318	Actual cost
Bank charges	371	-	371	277	Actual cost
					Actual cost
Legal and professional	-	2,320	2,320	2,320	Governance
	<u>203,912</u>	<u>2,320</u>	<u>206,232</u>	<u>195,463</u>	
Analysed between Charitable activities	<u>203,912</u>	<u>2,320</u>	<u>206,232</u>	<u>195,463</u>	

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 (EMMUAS HOUSE AND THE DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	10	8
Employment costs	2022 £	2021 £
Wages and salaries	150,151	153,291
Social security costs	7,900	7,558
Other pension costs	2,691	2,140
	160,742	162,990

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 and fittings £	Computers £	Total £
Cost					
At 1 April 2021	225,000	-	-	-	225,000
At 31 March 2022	225,000	-	105	-	225,105
Depreciation and impairment					
At 1 April 2021	-	-	-	-	-
105 Depreciation charged in the year	-	-	-	-	-
At 31 March 2022	-	-	-	-	-
Carrying amount					
At 31 March 2022	225,000	-	105	-	225,105
At 31 March 2021	225,000	-	-	-	225,000

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.

ACTON HOMELESS CONCERN (EMMUAS HOUSE AND THE DAMIEN CENTRE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	6,065	3,101
Accruals and deferred income	3,125	10,000
Other Creditors	213	88
	<u>9,403</u>	<u>13,189</u>

11 Department of Foreign Affairs and Trade – Emigrant Support Programme

The Department of Foreign Affairs and Trade: The Emigrant Support Programme provided a grant of £12500 for the year from 1 July 21 to 30 June 2022. At the charity's financial year end 3 months' grant amounting to £3,125 (2021 £10,000) has been deferred to align with the funding period and will be utilised in the period to 30 June 2022.

12 Analysis of net assets between funds

	Total	Total
	2022	2021
	£	£
Fund balances at 31 March 2022 are represented by:		
Tangible assets	225,105	225,000
Current assets/(liabilities)	323,699	334,294
	<u>548,804</u>	<u>559,294</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2022- none).