

HAMOAZE HOUSE

England & Wales · Charity number 1070430

Details

Other names HAMOAZE HOUSE TREVI FAMILY CENTRE

Status Registered

Legal form Charitable company

Company number [03590328](#)

Registered 1998-07-07

Register [View on the Charity Commission register](#)

Contact

Address Hamoaze House
Hamoaze House
Mount Wise
Plymouth
PL1 4JQ

Phone 01752566100

Email vwest@hamoazehouse.org.uk

Website www.hamoazehouse.org.uk

Activities

Objects: 1. TO PRESERVE AND SAFEGUARD THE HEALTH, WELL-BEING AND RECOVERY OF ALL PERSONS WHOSE LIVES ARE AFFECTED BY DEPENDENCY ON DRUGS (ILLEGAL AND LEGAL) AND/OR ALCOHOL AND THE FAMILIES OF SUCH PERSONS AND THEIR COMMUNITIES.2. TO TREAT, PRESERVE, INTERVENE IN AND SAFEGUARD THE HEALTH AND WELL-BEING OF THOSE PERSONS AT RISK AND VULNERABLE PERSONS, YOUNG PEOPLE, INDIVIDUALS AND FAMILIES.3. TO PROMOTE THE EDUCATION AND FURTHER THE ATTENDANCE AND ATTAINMENT OF THOSE PERSONS WHO HAVE BEEN UNABLE TO SUCCEED IN THE TRADITIONAL EDUCATION SYSTEM.4. TO PROVIDE AND MANAGE A SPECIALIST DAY CARE CENTRE FOR THE BENEFIT OF THE GENERAL PUBLIC IN PLYMOUTH AND ELSEWHERE.5. TO ADVANCE THE SKILLS OF YOUNG PEOPLE BY, FOR EXAMPLE: (A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE: (B) THE PROVISION OF SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES THUS ENABLING THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: The charity's principle activity is the operation of day support rehabilitation facilities for persons in the community affected by the misuse of drugs and or alcohol, and for their families and associated persons. The secondary activity is to provide an education service as an alternative to pupil referral units.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** PLYMOUTH AND SURROUNDING AREA.
- Cornwall
- Devon
- Plymouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£967,569	£851,258	£1,475,076	29
2024-03-31	£716,634	£889,039	£1,358,765	27
2023-03-31	£853,596	£806,665	£1,338,477	24
2022-03-31	£696,394	£698,092	£1,291,546	22
2021-03-31	£691,241	£665,296	£1,293,244	22

Trustees

Name	Role	Appointed
Andrew Breare		2025-05-07
Captain Iain Ritchie		2025-11-01
Edward James Marston Dawes		2023-11-10
Pauline Murphy		2022-10-27
Peter Holliday		2025-05-07
Susan Janet Hobbs		2016-07-13

HAMOAZE HOUSE

England & Wales - Charity number 1070430

Accounts

Registered number: 03590328
Charity number: 1070430

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

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**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

Mr E J M Dawes
Mrs E Fluellen
Mrs W A Hannon (resigned 13 February 2025)
Mrs S J Hobbs
Miss C Little (resigned 7 November 2024)
Mrs P P Murphy
Mr A Pascoe
Mr M R Thomas (resigned 7 November 2024)
Mr S D Young (resigned 7 August 2025)
Dr A Battersby (appointed 7 May 2025)
Mr A Breare (appointed 7 May 2025)
Mr P Holliday (appointed 7 May 2025)

Company registered number 03590328

Charity registered number 1070430

Registered office Mount Wise
Devonport
Plymouth
Devon
PL1 4QJ

Chief executive officer Mr A Maguire

Accountants Bishop Fleming Audit Limited
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

HAMOAZE HOUSE (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Hamoaze House is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association.

Methods of appointment or election of Trustees

Trustees are appointed in accordance with the governing document. Recruitment focuses on skills balance, diversity, and lived experience.

Organisational structure and decision-making policy

The Board of Trustees sets strategy and oversees governance, meeting quarterly. Day-to-day management is delegated to the Chief Executive, supported by a Management Team overseeing adult services, youth and families, and operations. Trustees receive regular reports on safeguarding, finance, and performance.

Policies adopted for the induction and training of Trustees

All new Trustees receive induction materials covering duties, governance, safeguarding, and finance. Ongoing training opportunities are provided via Charity Commission webinars, sector briefings, and internal workshops.

Pay policy for key management personnel

Senior management salaries are benchmarked against comparable local charities, agreed by Trustees, and reviewed annually. All staff are paid at or above the National Living Wage.

Related party relationships

Hamoaze House works closely with partners in the Plymouth Alliance. Details of related party transactions that have occurred in the year can be found in Note 25.

Trustees' indemnities

The Charity has qualifying third-party indemnity insurance for Trustees.

OBJECTS AND ACTIVITIES

Policies and objectives

The Charity's objectives, as set out in its governing documents, are:

- To preserve and safeguard the health, wellbeing, and recovery of people whose lives are affected by problematic drug or alcohol use.
- To provide structured and therapeutic day support for adults and families with complex needs.
- To reduce the impact of addiction on children, families, and communities.
- To deliver alternative education to young people disengaged from mainstream provision, enabling them to re-engage with learning and achieve.
- To provide practical interventions to reduce homelessness and rough sleeping, and to support people to move into stable housing and meaningful activity.

HAMOAZE HOUSE (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Trustees confirm that in planning activities and setting objectives they have given due regard to the Charity Commission's guidance on public benefit.

Strategies for achieving objectives

Our strategy is to combine structured therapeutic day services, family support, education, and housing support with community-based enterprise activities that provide opportunities for growth, volunteering, and employment. Key elements of this strategy include:

- Delivering trauma-informed, recovery-focused groupwork for adults with substance misuse histories.
- Providing tailored family support and early help interventions, including a new "Parental Conversations" pilot to engage families who are traditionally hard to reach.
- Running Seymour House, our alternative education service for young people with specialist educational needs, approved by Plymouth City Council.
- Hosting and staffing the SafeSleep emergency accommodation provision for people sleeping rough.
- Expanding our community-facing enterprises: Coffee Box café (barista training, employment skills) and charity shop (retail, volunteering, online sales).
- Leading system-level reforms in partnership with statutory and voluntary partners.

Activities undertaken to achieve objectives

In 2024/25 we delivered:

- Structured adult day programme: including relapse prevention, health promotion, life skills, sport and leisure, cookery, gardening, music, and peer-led recovery groups.
- Family and children's services: family support groups, holiday playschemes, Fit and Fed initiatives, and a new pilot project supporting parents to prepare children for school.
- Youth education services: Seymour House supported 25 young people with SEN and complex needs. Programmes included core maths and English, creative writing, drama, music, trampolining, and work-related skills.
- Homelessness provision: SafeSleep delivered year-round accommodation, with support staff offering wraparound support to over 200 people experiencing rough sleeping.
- Community support and integration: partnerships with Job Centre Plus, DWP weekly clinics, and opportunities for volunteering and work experience through Hamoaze House facilities.
- Enterprise and training: the Coffee Box provided 12 trainees with barista, customer service, and hygiene training; the charity shop offered volunteering placements and increased its online sales reach through platforms such as eBay and Vinted.

Social investment policies

The Charity does not operate a separate social investment portfolio. All surpluses are reinvested into core activities to improve services and facilities for beneficiaries.

Grant-making policies

Hamoaze House is not a grant-making body. Restricted funds received are applied strictly to the projects and activities for which they are awarded.

Volunteers

Volunteers remain central to our work. In 2024/25 over 25 volunteers contributed more than 3,000 hours across the Coffee Box, charity shop, playschemes, and adult programmes. Many were service users or family members who progressed into volunteering roles as part of their recovery journey. Several have since moved into employment.

Main activities undertaken to further the Charity's purposes for the public benefit

By combining structured support for adults in recovery, targeted interventions for families and children, education provision for young people, and practical solutions for homelessness, Hamoaze House delivers significant public benefit. This reduces pressure on statutory services, supports community cohesion, and

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

contributes to national priorities such as reducing reoffending, preventing family breakdown, and cutting drug- and alcohol-related harm.

ACHIEVEMENTS AND PERFORMANCE

Main achievements of the Charity

- Achieved a financial surplus of £116,311, increasing the prior year's surplus.
- Supported 136 adults in structured recovery programmes, with no waiting list for access.
- Provided over 8,500 bed nights through SafeSleep, offering year-round emergency accommodation with wraparound support.
- Delivered youth playschemes, after-school clubs, and a summer activities programme in partnership with local organisations.
- Extended the Coffee Box café's training offer, enabling 12 participants to gain qualifications in customer service and hygiene.
- Increased independent income by 15% through retail, online sales, and trading activities.
- Took a leadership role in system governance reform, and progressing to independent National Drug Treatment Monitoring System (NDTMS) reporting.

Key performance indicators

- 95% of clients in adult programmes had recovery plans reviewed quarterly.
- 90% of families engaging in Parental Conversations maintained involvement after 12 weeks.
- 82% of young people at Seymour House in 24-25 demonstrated improved attendance and engagement compared with baseline.
- 15% growth in enterprise income streams.
- Free reserves increased to £225,689, improving financial resilience.

Review of activities

2024/25 was a year of consolidation and growth. The Charity maintained stability in delivery while expanding family interventions, deepening youth education work, and embedding system leadership. Finance systems were strengthened, and data governance improved through NDTMS independence planning. Staff morale improved through salary uplifts funded by national drug strategy allocations.

Factors relevant to achieve objectives

Key enablers include system partnerships, funding stability, and workforce resilience. Pressures include increased demand for homelessness services, health inequalities in Plymouth, and rising operational costs.

Fundraising activities and income generation

The charity shop and Coffee Box remain important sources of unrestricted income. Online sales have opened new income streams. Grant fundraising continues to secure targeted resources, such as capital investment for facilities and playscheme funding. Donations are also received through JustGiving and local fundraising events.

Investment policy and performance

The Charity does not hold an investment portfolio. Cash reserves are held in bank accounts to safeguard liquidity.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Going concern

The Trustees confirm the Charity is a going concern.

Reserves policy

The Trustees aim for the Charity to hold unrestricted reserves of £175,000–£200,000 (approx. three months' expenditure). On 31 March 2025, free reserves (excluding designated funds) stood at £630,071, above the target range and demonstrating strengthened resilience.

Further details of restricted and designated funds can be found in Note 17.

Material investments policy

No investments are held.

Principal risks and uncertainties

- **Funding volatility** - mitigated through diversification and enterprise growth.
- **Safeguarding risks** - managed through rigorous policies, training, and audits.
- **Workforce recruitment and retention** - addressed through salary benchmarking, training, and wellbeing initiatives.
- **System governance risks** - mitigated through active leadership in reform and pursuit of data independence.

Financial risk management objectives and policies

Trustees oversee a strengthened financial system with external consultancy support, outsourced finance transition, and independent audit review. Regular management accounts are scrutinised by Trustees to ensure accountability.

Principal funding

Core funding is provided through Plymouth City Council via the Alliance contract, with additional restricted grants and growing independent income from social enterprise.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

PLANS FOR FUTURE PERIODS.

Looking ahead to 2025/26, our priorities are:

- Completing transition to more structured finance frameworks and achieving independent NDTMS reporting.
- Embedding shared pathways in collaboration with system partners.
- Expanding parental support programmes via the Parental Conversations pilot.
- Strengthening SafeSleep provision to meet growing demand.
- Further developing the Coffee Box and retail activities to increase unrestricted income.
- Enhancing youth service capacity at Seymour House.
- Continuing to lead on system governance reform, transparency, and co-production.

The Trustees' Report was approved by order of the Board of Trustees, as the company directors, and signed on its behalf by:

Susan Hobbs
Susan Hobbs

Mrs S J Hobbs
(Chair of Trustees)

Date: 08 December 2025

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees (who are also the directors of the Charity for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAMOAZE HOUSE ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

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 the 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 ICAEW, 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:

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *A Oliver*
Alison Oliver

Dated: 08 December 2025

Alison Oliver FCA

BISHOP FLEMING AUDIT LIMITED

Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Donations and legacies	3	-	4,864	4,864	44,068
Charitable activities	4	144,204	661,338	805,542	692,221
Other trading activities	5	-	149,280	149,280	166,873
Investments	6	-	5,528	5,528	6,165
Other income	7	-	2,355	2,355	-
TOTAL INCOME		144,204	823,365	967,569	909,327
EXPENDITURE ON:					
Raising funds		-	48,408	48,408	41,127
Charitable activities	8	144,204	658,646	802,850	847,912
TOTAL EXPENDITURE		144,204	707,054	851,258	889,039
NET MOVEMENT IN FUNDS		-	116,311	116,311	20,288
RECONCILIATION OF FUNDS:					
Total funds brought forward		-	1,358,765	1,358,765	1,338,477
Net movement in funds		-	116,311	116,311	20,288
TOTAL FUNDS CARRIED FORWARD	17	-	1,475,076	1,475,076	1,358,765

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 28 form part of these financial statements.

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:03590328

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	735,901	758,974
CURRENT ASSETS			
Stocks	14	1,102	862
Debtors	15	236,158	160,108
Cash at bank and in hand	21	649,194	520,259
		<u>886,454</u>	<u>681,229</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	16	(147,279)	(81,438)
		<u>739,175</u>	<u>599,791</u>
NET CURRENT ASSETS			
		<u>1,475,076</u>	<u>1,358,765</u>
CHARITY FUNDS			
Restricted funds	17	-	-
Unrestricted funds			
Designated funds	17	845,005	868,078
General funds	17	630,071	490,687
Total unrestricted funds	17	<u>1,475,076</u>	<u>1,358,765</u>
		<u>1,475,076</u>	<u>1,358,765</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Susan Hobbs
Susan Hobbs

Mrs S J Hobbs
(Chair of Trustees)
Date: 08 December 2025

The notes on pages 12 to 28 form part of these financial statements.

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES			
Net cash from/(used in) operating activities	20	131,621	(4,537)
CASH FLOWS (USED IN)/FROM INVESTING ACTIVITIES			
Proceeds from the sale of tangible fixed assets		2,355	-
Purchase of tangible fixed assets		(10,569)	(3,874)
Investment income receipts		5,528	6,165
NET CASH (USED IN)/PROVIDED BY INVESTING ACTIVITIES		(2,686)	2,291
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR			
Cash and cash equivalents at the beginning of the year		520,259	522,505
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	21	649,194	520,259

The notes on pages 12 to 28 form part of these financial statements

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. GENERAL INFORMATION

The Charity is a company limited by guarantee (company number: 1070430) registered in England and Wales. The Charity is also a registered charity (charity number: 03590328) in England and Wales. The registered address for the Charity is Mount Wise, Devonport, Plymouth, Devon, PL1 4JQ.

2. ACCOUNTING POLICIES**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES (continued)

2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2%
Short-term leasehold property	-	20%
Motor vehicles	-	25%
Fixtures and fittings	-	33%

2.6 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES (continued)

2.10 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 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 costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	4,864	4,864
	<hr/> <hr/>	<hr/> <hr/>
	Unrestricted funds 2024 £	Total funds 2024 £
Donations	44,068	44,068
	<hr/> <hr/>	<hr/> <hr/>

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
SHARP - Substance Misuse Project	10,814	-	10,814
DATRIG Funding	-	286,586	286,586
PCC Hidden Harm Grant	3,331	-	3,331
Plymouth Drug & Alcohol Team	-	336,912	336,912
Youth Referral Project	-	23,950	23,950
Other grant and contract income	-	3,500	3,500
PCC Parental Conversations	11,539	-	11,539
RSI Apprentice Vape Practitioner	31,067	-	31,067
Fit & Fed Grant	-	10,390	10,390
Levelling Up, Housing & Communities	87,453	-	87,453
	<u>144,204</u>	<u>661,338</u>	<u>805,542</u>

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
SHARP - Substance Misuse Project	64,884	-	64,884
PCC Hidden Harm Grant	39,972	-	39,972
Plymouth Drug & Alcohol Team	-	454,254	454,254
Youth Referral Project	-	16,750	16,750
Other grant and contract income	-	10,601	10,601
Fit & Fed Grant	-	17,923	17,923
Levelling Up, Housing & Communities	87,837	-	87,837
	<u>192,693</u>	<u>499,528</u>	<u>692,221</u>

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £
Rental and other income	87,406	87,406
Shop income	61,874	61,874
	<u>149,280</u>	<u>149,280</u>

	Unrestricted funds 2024 £	Total funds 2024 £
Rental and other income	105,568	105,568
Shop income	61,305	61,305
	<u>166,873</u>	<u>166,873</u>

6. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £
Bank interest	5,528	5,528

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	6,165	6,165

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. OTHER INCOMING RESOURCES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Profit/(loss) on disposal	2,355	2,355	-

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Charitable activities	144,204	658,646	802,850

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Charitable activities	242,247	605,665	847,912

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Charitable activities	620,361	182,489	802,850

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	674,276	173,636	847,912

ANALYSIS OF SUPPORT COSTS

	Total funds 2025 £	Total funds 2024 £
Staff costs	173,761	166,980
Governance costs	8,728	6,656
	182,489	173,636

10. INDEPENDENT EXAMINER'S REMUNERATION

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	4,500	5,000

11. STAFF COSTS

	2025 £	2024 £
Wages and salaries	508,322	463,345
Social security costs	40,671	73,932
Contribution to defined contribution pension schemes	30,147	60,403
	579,140	597,680

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Staff	29	27

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. STAFF COSTS (CONTINUED)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	-	1

12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION					
At 1 April 2024	1,116,693	9,156	32,339	335,306	1,493,494
Additions	-	-	-	10,569	10,569
Disposals	-	-	(2,250)	-	(2,250)
At 31 March 2025	<u>1,116,693</u>	<u>9,156</u>	<u>30,089</u>	<u>345,875</u>	<u>1,501,813</u>
DEPRECIATION					
At 1 April 2024	370,731	9,156	32,339	322,294	734,520
Charge for the year	22,334	-	-	11,308	33,642
On disposals	-	-	(2,250)	-	(2,250)
At 31 March 2025	<u>393,065</u>	<u>9,156</u>	<u>30,089</u>	<u>333,602</u>	<u>765,912</u>
NET BOOK VALUE					
At 31 March 2025	<u>723,628</u>	<u>-</u>	<u>-</u>	<u>12,273</u>	<u>735,901</u>
At 31 March 2024	<u>745,962</u>	<u>-</u>	<u>-</u>	<u>13,012</u>	<u>758,974</u>

14. STOCKS

	2025 £	2024 £
Finished goods and goods for resale	<u>1,102</u>	<u>862</u>

15. DEBTORS

	2025 £	2024 £
DUE WITHIN ONE YEAR		
Trade debtors	64,467	47,863
Prepayments and accrued income	171,691	112,245
	<u>236,158</u>	<u>160,108</u>

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	15,287	20,205
Other creditors	15,732	14,697
Accruals and deferred income	116,260	46,536
	147,279	81,438
	2025	2024
	£	£
Deferred income at 1 April 2024	34,483	86,610
Resources deferred during the year	89,217	34,033
Amounts released from previous periods	(34,483)	(86,160)
	89,217	34,483

Amounts in deferred income relates to income received in advance for 2025-26 relating to grant income (£86,217) and rental and hire income (£3,000).

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Staff restructuring	50,000	-	-	-	50,000
Property maintenance	59,104	-	-	-	59,104
Fixed asset fund	758,974	-	(33,642)	10,569	735,901
	<u>868,078</u>	<u>-</u>	<u>(33,642)</u>	<u>10,569</u>	<u>845,005</u>
GENERAL FUNDS					
General funds	490,687	823,365	(673,412)	(10,569)	630,071
	<u>1,358,765</u>	<u>823,365</u>	<u>(707,054)</u>	<u>-</u>	<u>1,475,076</u>
RESTRICTED FUNDS					
PCC Parental Conversations	-	11,539	(11,539)	-	-
RSI Apprentice Vape Practitioner	-	31,067	(31,067)	-	-
PCC Hidden Harm Grant	-	3,331	(3,331)	-	-
SHARP - Substance Misuse Project	-	10,814	(10,814)	-	-
Levelling Up, Housing & Communities	-	87,453	(87,453)	-	-
	<u>-</u>	<u>144,204</u>	<u>(144,204)</u>	<u>-</u>	<u>-</u>
TOTAL OF FUNDS	<u><u>1,358,765</u></u>	<u><u>967,569</u></u>	<u><u>(851,258)</u></u>	<u><u>-</u></u>	<u><u>1,475,076</u></u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. STATEMENT OF FUNDS (CONTINUED)**Designated funds**

Staff restructuring – Hamoaze House is reliant upon finite project funding. In order to attract staff to posts within the organisation, it is not normal practice to issue fixed term contracts. Therefore it may be necessary to make posts redundant were funding to end and this designated fund is included to cover the anticipated costs of this restructuring.

Property maintenance – Hamoaze House is a grade II listed building and as such requires a great deal of maintenance and upkeep. The Trustees think it prudent to set aside funds to support the cyclical and often expensive maintenance requirements.

Fixed assets fund - represents the net book value of fixed assets not available for day to day use as cash.

Restricted funds

PCC Parental Conversations - represents funding to provide expand the project and fund existing staff in order to support parents of children who are not attending school or have been excluded from school.

RSI Apprentice Vape Practitioner - represents funding to provide the role of an Apprentice Vape Practitioner to encourage smokers to give up cigarettes via the use of electronic vapes.

PCC Hidden Harm - represents funding to provide the role of Youth Worker, whom help reduce the harm caused by substance misuse to users themselves, affected others, and to the wider community. We provide support through a Youth Work perspective based around engagement through activities. Helping those young people who are reluctant to engage in support with a specific focus on relationship building, developing trust, and increasing engagement.

SHARP - Substance Misuse Project - represents funding for a programme specifically for adults and families that are affected by a loved one's drug and/or alcohol misuse. This is an opportunity for them to come together and work with professional people in understanding substance use and to support each other. It is important to feel that they are not alone in what they are going through and it is an opportunity to talk to each other and build strong friendships and support networks.

Levelling Up, Housing & Communities - represents funding to increase the quality, capacity, and variety of our facilities that will improve the dignity and privacy of those using the Night Shelter and to diversify what we do by offering support around housing, health, and meaningful occupation to those rough sleeping and wherever possible, to prevent them returning to rough sleeping.

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Staff restructuring	50,000	-	-	-	50,000
Property maintenance	70,868	-	(11,764)	-	59,104
Fixed asset fund	782,151	-	(27,051)	3,874	758,974
	<u>903,019</u>	<u>-</u>	<u>(38,815)</u>	<u>3,874</u>	<u>868,078</u>
GENERAL FUNDS					
General funds	385,904	716,634	(607,977)	(3,874)	490,687
	<u>1,288,923</u>	<u>716,634</u>	<u>(646,792)</u>	<u>-</u>	<u>1,358,765</u>
RESTRICTED FUNDS					
PCC Hidden Harm Grant	-	39,972	(39,972)	-	-
SHARP - Substance Misuse Project	-	64,884	(64,884)	-	-
Levelling Up, Housing & Communities	49,554	87,837	(137,391)	-	-
	<u>49,554</u>	<u>192,693</u>	<u>(242,247)</u>	<u>-</u>	<u>-</u>
	<u>1,338,477</u>	<u>909,327</u>	<u>(889,039)</u>	<u>-</u>	<u>1,358,765</u>

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

18. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	868,078	-	(33,642)	10,569	845,005
General funds	490,687	823,365	(673,412)	(10,569)	630,071
Restricted funds	-	144,204	(144,204)	-	-
	<u>1,358,765</u>	<u>967,569</u>	<u>(851,258)</u>	<u>-</u>	<u>1,475,076</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	903,019	-	(38,815)	3,874	868,078
General funds	385,904	716,634	(607,977)	(3,874)	490,687
Restricted funds	49,554	192,693	(242,247)	-	-
	<u>1,338,477</u>	<u>909,327</u>	<u>(889,039)</u>	<u>-</u>	<u>1,358,765</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	735,901	735,901
Current assets	886,454	886,454
Creditors due within one year	(147,279)	(147,279)
TOTAL	<u>1,475,076</u>	<u>1,475,076</u>

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	758,974	758,974
Current assets	681,229	681,229
Creditors due within one year	(81,438)	(81,438)
TOTAL	1,358,765	1,358,765

20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	116,311	20,288
ADJUSTMENTS FOR:		
Depreciation charges	33,642	27,051
Dividends, interests and rents from investments	(5,528)	(6,165)
Profit on the sale of fixed assets	(2,355)	-
Increase in stocks	(240)	(280)
Increase in debtors	(76,050)	(29,464)
Increase/(decrease) in creditors	65,841	(15,967)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	131,621	(4,537)

21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	649,194	520,259

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

22. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	520,259	128,935	649,194

23. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £30,147 (2024: £44,908). Contributions totalling £5,104 (2024: £4,895) were payable to the fund at the Balance Sheet date and are included in creditors.

24. OPERATING LEASE COMMITMENTS

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	33,300	29,148
Later than 1 year and not later than 5 years	123,925	115,500
Later than 5 years	87,500	120,000
	244,725	264,648

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

25. RELATED PARTY TRANSACTIONS

During the year, the Charity received income from a related party due to Trustees in common, Shekinah Mission (Plymouth) Limited, of £Nil (2024: £1,763) for venue hire at Hamoaze House. At the year end, £Nil (2024: £Nil) was owed to the Charity.

During the year, the Charity received donations from Trustees of £515 (2024: £90) for leaving gifts. At the year end, £Nil (2024: £Nil) was owed to the Charity.

26. CONTROLLING PARTY

The Charity is controlled by its Trustees.

HAMOAZE HOUSE

England & Wales - Charity number 1070430

Accounts

Registered number: 03590328
Charity number: 1070430

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

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**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	Mr E J M Dawes (appointed 10 November 2023) Mrs E Fluellen Mrs W A Hannon Mrs S J Hobbs Miss C Little Mrs P P Murphy Mr A Pascoe (appointed 2 February 2024) Mr M R Thomas Mr S D Young Mr S J Pearce (resigned 8 February 2024) Judge W E M Taylor, Chair (resigned 10 November 2023)
Company registered number	03590328
Charity registered number	1070430
Registered office	Mount Wise Devonport Plymouth Devon PL1 4QJ
Chief executive officer	Mr M Bignell
Bankers	The Co-Operative Bank Plc PO Box 250 Skelmersdale Lancashire WN8 6WT

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their report and the examined financial statements for the year ended 31 March 2024. The accounts have been drawn up in compliance with the Statement of Recommended Practice – Accounting and Reporting by Charities (as revised in March 2005) ('SORP'), the Charities Act 2011, the Companies Act (2006), and in accordance with the company's Memorandum and Articles of Association.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company was incorporated on 30 June 1998 and attained registered charity status on 7 July 1998. The company is limited by guarantee and does not have a share capital.

Trustee recruitment, induction and training

The Trustees who served during the year and since the year end are set out on page 1. The Board of Trustees, which meets regularly during the year, appoints trustees and deals with the induction process for new trustees.

All new Trustees are given the opportunity to tour the project and meet both service users and staff. Trustees are always invited to various celebrations and festivities. Hamoaze House also has an open-door policy encouraging trustees to drop in.

Charity Commission booklets are also provided for new trustees such as "The Essential Trustee" to outline the role.

Organisational structure and decision-making policy

Day to day decisions are ultimately made by the Chief Executive in collaboration with the Senior Leadership Team. All decisions are made using appropriate operational policy and procedures, and if needed in consultation with the Specialist Public Health Consultant at the Office of the Director of Public Health, Plymouth City Council, Hamoaze House's core funder. Plymouth City Council is now responsible for implementing the Government's drug strategy at a local level, including commissioning and developing treatment services. We are now in the fourth year of the Plymouth Alliance.

We have now been working together since this time as an Alliance to co-produce, co-ordinate and provide a range of support services for people with complex needs. As an Alliance, members, which include the provider(s) and commissioners, will drive forwards change and respond effectively to the complex needs of the citizens of Plymouth in an ever-changing landscape, shaping the future system accordingly. We have also a citywide Action and Implementation Plan for those people requiring services for multiple and complex needs. Alongside this we have also established a number of themed subgroups in order to take things forward. We have also agreed mandatory training for all staff to ensure consistency and equity of practice and delivery that is consistent and available to those needing services regardless of where they "pitch" up. A no wrong door approach.

The Alliance aims to improve the lives of people with complex needs by supporting the whole person to meet their aspirations, whilst also contributing towards national outcome targets in relation to statutory homelessness, children in care and care leavers, drug treatment, reoffending rates, preventing admissions to hospital and urgent care targets.

The purpose of the Alliance is to:

- Enable people to fulfil their potential by resolving underlying issues and causes, the consequences of which are homelessness, substance misuse, offending, mental health and risk of exploitation and in the case of parents, often has a negative impact on their capacity to meet their child(ren)s developmental, wellbeing and health needs.
- Provide support to enable people to become independent and step down from services, by providing the right support at the right time, reducing the pressure on crisis and emergency services and moving towards independence and wellbeing.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

- Support people to achieve their goals (the things that matter most to the individuals) through an honest relationship that changes over time as aspirations grow, develop and are achieved.
- Following the implementation of the Homelessness Reduction Act 2017, support the local authority in discharging its statutory duties in relation to homelessness.

Any strategic decision would be made in consultation and with the approval of the Board of Trustees.

Hamoaze House continuously collects data and returns this monthly and quarterly to the National Drug Treatment Monitoring Service (NDTMS) via Harbour.

Many areas are monitored, including waiting times to access treatment, duration of treatment, treatment modalities, family involvement, care planning and reviews. HALO our chosen case management system is now used by all staff. This is a system that allows there to be a single virtual case file, in which, all specialist drug and alcohol services providing treatment, or a specific modality has access and can input to this file. This is to prevent replication of i.e., assessments, risk assessments and case notes. The file is essentially owned by the service user.

As part of a collaborative partnership approach, we have come together as an Alliance in order to collaborate and work together to deliver effective homeless services and accommodation services. However, given the current housing crisis which although nationally is particularly bad in the south west of the country we are working hard in an attempt to offset the increasing number of people that have found themselves homeless and have a Homeless Strategic Group to specifically focus on ways of managing this national problem, however despite our best efforts to reduce this we have over the last 12 months seen numbers of people needing emergency accommodation doubling.

The Charity shop is well established and continues to grow and improve steadily with sales and increased our online presence with the use of eBay, Vinted and other online websites. The Coffee Box also has now imbedded itself into the local community and receives an increasing number of customers who consistently use the facility.

RISK MANAGEMENT

The Trustees confirm that the major risks to which the charity is exposed as identified by the Trustees have been reviewed and systems are established to mitigate those risks. Our Safeguarding Policies and Procedures have been reviewed and an audit to maintain compliance in line with the GDPR Regulations.

OBJECTS AND ACTIVITIES

In furtherance of its objectives and public benefit, the charity's principal objectives according to its governing document are:

To preserve and safeguard the health, well-being, and recovery of all persons whose lives are affected by dependency upon drugs (illegal and legal) and/or alcohol and the families of such persons and their community's.

To treat, preserve, intervene and safeguard the health and wellbeing of those persons at risk and vulnerable persons, young people, individuals and families.

To promote the education and further the attendance and attainment of those persons who have been unable to succeed in the traditional education system.

To provide and manage a specialist day care centre for the benefit of the general public in Plymouth and elsewhere.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

To advance the life skills of young people by, for example:

The provision of recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life.

The provision of support and activities which develop their skills, capacities and capabilities thus enabling them to participate in society as mature and responsible individuals.

The charity operates day to day support facilities for all persons affected by problematic substance use and multiple vulnerabilities and complex needs in the community. We reinstated the Youth Club in Nov 2022 and Seymour House continues to provide an alternative education support service approved by Plymouth City Council. The program includes but is not limited to:

Individualised Recovery Care Plans	Theatre and drama productions
Structured time management	Music i.e. writing, playing and performing
Group therapy	Educational activities
Health promotion	Gardening and vegetable growing
Relapse prevention	Early intervention initiatives
Leisure and sport	Support into employment and training
Young person's support	Life skills
Families' support	Creative writing
Cookery	Student placement
Fit and Fed (in conjunction with PCC)	Trampolining – rebound therapy
Seymour Young Peoples' Day Support service	Barista Project (Coffee Box)
Hidden Harm support and training	Yoga
Core Maths and English	Various programmes of online virtual support
Community support groups	Community running club

Local Job Centre partnership in encouraging people to volunteer prior to going back to full time employment.

DWP weekly clinics to ensure clients are able to access all appropriate benefits.

Hosting of Safesleep provision, which has recently been granted all year round opening, providing 3 staff to offer wraparound support to those rough sleeping.

Young People

Our partnership continues with Transforming Futures Multi Academy Trust (previously Mount Tamar - a specialist education provider) delivering services out of Seymour House. This service engages with several young people with specialist education needs (SEN's). This includes cognition and learning, autistic spectrum conditions, medical needs, physical disabilities, specific learning difficulties (dyslexia/dyscalculia). We are also supporting some of the Outreach provision.

The charity hopes to build on the success of the current provision in the next financial year and beyond.

Our youth service at Seymour House is involved in the piloting of a project looking to support families to ensure that their children arrive in readiness for school. These are families who have a long history of disengaging from support services (often described as hard to reach). This is proving to have a significantly positive impact, and we are as partners collecting data with a view to evidencing an effective system that will inform future commissioned engagement.

We continue to run after school clubs as their popularity remains consistent.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

STRATEGIC OBJECTIVES

The overall objective is to encourage and support people in developing and improving skills and strategies to facilitate a move on from dependent behaviour (substances, lifestyles and associated agencies).

In addition, of particular significance is the objective to provide support for families, parents and young people affected by problematic substance use within their family and/or neighbourhood. This is achieved through offering structured day programmes individually tailored to the identified need of the client.

Plymouth City Council in conjunction with all partners and people continue through the Alliance to co-design the future Complex Needs System. This will enable people using services to be supported flexibly, receiving the right care, at the right time, in the right place.

This Alliance Model is focused on creating systemic change; changes to culture, funding structures, commission and policy which will support this new way of working. Together we have created a contractual environment where suppliers share responsibility for achieving outcomes and are mutually supportive, all decisions are made on the best outcome for people using services.

The vision is to improve the lives of people with complex needs, supporting the whole person to meet their aspirations and to participate in and contribute to all aspects of life.

Alliance success is based on leadership, alignment, shared risks and incentives and a commitment to collaboration. It promotes a new way of working, it drives collaboration and innovation, provides integrated care and improves efficiency and stability promoting sustainable outcomes for those people using the services. Using system measures and case studies we are beginning to see evidence that the Alliance formation is indeed improving outcomes for those people in our system(s).

ACHIEVEMENTS AND PERFORMANCE

The successful realisation of each service user's care plan, their purpose for being here, is monitored with regular reviews by Hamoaze House staff, client and referrer. Many of the policies are standard with other drug and alcohol service providers. With the inception of the Alliance there has been greater focus on partnership working which has included staff shadowing partnership services, a multi-agency training program and regular multi-agency staff meetings to share best practice and to look at in detail individual service delivery which includes busting myths and fact sharing.

PERFORMANCE OBJECTIVES

- To maintain capacity of adult service users by ensuring all contacts are responded to without any delay
- People wishing to access Hamoaze can start immediately (no waiting list or delays for assessments)
- To ensure service is delivered in line with the key recommendations from the Dame Carol Black's independent drug review, from Harm to Hope. Prevention, treatment and recovery to cut crime and save lives
- To increase capacity of affected others' group to 60 over 4 sites in partnership with SMART Families and Shekinah
- To maintain and ensure access to our facilities to maximize use, benefit in income.
- To continue to develop opportunities for greater partnership working, through the Alliance with a view to embedding collaboration and combined service provision.
- To provide education, training and employment opportunities for those using our services through the Hamoaze House Coffee Box.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

- To offer and further develop virtual online support for those who cannot or do not wish to access face to face groups and for this also to be available to compliment those already receiving face to face support.

SIGNIFICANT ACTIVITIES FOR ACHIEVING OBJECTIVES

To continually improve on quality of service. As a result of the 10-year Drug Strategy from Harm to Hope we are receiving additional money from the supplementary drugs grant to increase salaries for all staff to align salaries with partner services and to promote staff retention.

To actively promote Hamoaze House's services.

To build capacity with "Not Engaged in Employment Training or School" Young people ("NEETS" – Not in Education, Employment, Training or School).

Actively promote the facilities available at Hamoaze House and build on current working relationships with all services involved in adult social care and child social care, through developing additional multimedia exposure.

The Coffee Box is a small venture where service users will benefit from education, training and improved employment opportunities through customer service, barista training, food and hygiene training and bookkeeping experience. All profit earnings from this project will be used to further the work of Hamoaze and Seymour House. To continue to build upon the success of the coffee box, recruiting volunteers and maximizing opening hours.

The Charity Shop has proven to be an effective way to build an independent income stream, wider engagement with the community and the city and particularly providing volunteering opportunities.

It is important to acknowledge our continued dependence upon grants and donations to enable specific to go ahead i.e., enhancing facilities/services, developing new projects and exceptional repairs.

FINANCIAL REVIEW

It would be important to note and convey the diligence of Trustees when considering crucial policy proposals and expenditure with the careful attention to the possible outcome of such decisions both good or bad, financial or otherwise. With particular focus on both the risk and opportunities with each individual decision.

Revenue funding

Core revenue funding to cover the ongoing operating expenses has been covered.

Principal funding sources

The principal funding sources of the organisation are set out in Note 4 of the accounts.

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Reserves Policy

Unrestricted general funds can be used in accordance with the Charitable Objects at the discretion of the Board of Trustees.

- To protect the charity against the consequences of any contract being terminated or not renewed resulting in redundancy of roles.
- To provide funds for urgent capital expenditure.
- To provide working capital if there are short term funding gaps.

Having completed a review of the likely costs involved the Trustees consider it to be apposite to maintain unrestricted reserves within the range £175,000 to £200,000.

Restricted funds can only be used for restricted purposes within the objects of the charity.

Fundraising

We are predominately funded by Plymouth City Council through the Plymouth Alliance and individual grants and grant making trusts. The Business Development position has proved to be positive in relation to increasing other income streams and grants. One of the successful grants for £298,000 (from the Dept of Levelling Up Housing & Communities) provided a capital project of an extension to provide additional showers, toilets, new kitchen and a full refurbishment of the Night Shelter provision with 3-year revenue funding until end of March 2025 for 3 additional staff employed as Complex Needs Support Workers to provide a wraparound support service for those individuals using the Night Shelter. Hamoaze has a 'Just Giving' page on our website. We occasionally receive donations from supportive individuals and now raise independent funds through the Charity Shop and Coffee Box.

Pay Policy

This Pay Policy Statement sets out the Hamoaze House policy on pay and conditions for senior managers and employees.

Hamoaze House aims to attract and retain employees to deliver its objectives. In determining pay for senior managers and all other employees Hamoaze House operates in accordance with Plymouth City Council and the principles underlying the National Living Wage and complies with current legislation.

KEY PRINCIPLES FOR PAY POLICY

- To be fair, reasonable, and transparent
- To be affordable
- To reward employees for their contribution to the services delivered by Hamoaze House
- To maintain rates of pay which are both competitive in the local sector marketplace, reflect the need to retain key skills and recognise the commitment and hard work of all staff.

Chief Executive and Executive Directors

The Board of Trustees is responsible for setting remuneration based on salary comparison against similar posts within the local charitable sector in line with the key principles above.

Other Employees' Pay Structure
(Including lowest paid employees)

Remuneration for other employees is normally determined by National Government Guidelines, in association with the National Living Wage and in line with other local sector charities within the same field of operation. We are also developing an internal pay scale based on the above

Any increases to salary structure are agreed by the Board of Trustees and recorded in the minutes of those meetings.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

PLANS FOR FUTURE PERIODS

To further pursue, participate and invest in the Alliance framework and to be a valued and respected member within this system for the benefit of the people of the city of Plymouth.

The Alliance aims to improve the lives of people with complex needs by supporting the whole person to meet their aspirations, whilst also contributing towards National outcome targets in relation to drug treatment, statutory homelessness, re-offending rates, children in care and care leavers and preventing admissions to hospitals and urgent care targets.

The purpose of the Alliance is to:

- Enable people to fulfil their potential by resolving underlying issues and causes, the consequences of which are problematic relations with substances, homelessness, offending, mental health and risk of exploitation and in the case of parents this often has a negative impact on the capacity to meet their child(ren)s developmental, wellbeing and health needs.
- To continue and build upon the partnership with Transforming Lives Multi Academy Trust.

Government policy is to encourage and sustain an environment where third sector organisations play an increasing role in the delivery of public services. It should be noted that people who use this service have complex issues; problematic use of alcohol and other drugs is multi-faceted rarely a standalone condition. More recently the term being used to identify these people is "multiple vulnerabilities and complex needs".

PUBLIC BENEFIT

The Trustees have complied with their duty outlined in Section 4 of the Charities Act 2006, to have due regard to public benefit guidance issued by the Charity Commission.

The review of our activities given in this document exemplifies how we have acted for the benefit of the public in and around the City of Plymouth.

The Trustees' Report was approved by order of the Board of Trustees, as the company directors, and signed on its behalf by:



Mrs S J Hobbs
(Chair of Trustees)

Date:



(CONTINUED)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAMOAZE HOUSE ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

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 the 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 ICAEW, 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:

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 
Alison Oliver FCA

Dated: 19 November 2024

BISHOP FLEMING LLP
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Donations and legacies	3	-	44,068	44,068	42,026
Charitable activities	4	192,693	499,528	692,221	667,494
Other trading activities	5	-	166,873	166,873	141,974
Investments	6	-	6,165	6,165	2,102
TOTAL INCOME		192,693	716,634	909,327	853,596
EXPENDITURE ON:					
Raising funds		-	41,127	41,127	44,126
Charitable activities	7,8	242,247	605,665	847,912	762,539
TOTAL EXPENDITURE		242,247	646,792	889,039	806,665
NET MOVEMENT IN FUNDS		(49,554)	69,842	20,288	46,931
RECONCILIATION OF FUNDS:					
Total funds brought forward		49,554	1,288,923	1,338,477	1,291,546
Net movement in funds		(49,554)	69,842	20,288	46,931
TOTAL FUNDS CARRIED FORWARD	16	-	1,358,765	1,358,765	1,338,477

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 29 form part of these financial statements.

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:03590328

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	12	758,974	782,151
CURRENT ASSETS			
Stocks	13	862	582
Debtors	14	160,108	130,644
Cash at bank and in hand	20	520,259	522,505
		<u>681,229</u>	<u>653,731</u>
Creditors: amounts falling due within one year	15	(81,438)	(97,405)
		<u>599,791</u>	<u>556,326</u>
NET CURRENT ASSETS		599,791	556,326
TOTAL ASSETS LESS CURRENT LIABILITIES		1,358,765	1,338,477
TOTAL NET ASSETS		1,358,765	1,338,477
CHARITY FUNDS			
Restricted funds	16	-	49,554
Unrestricted funds	16	1,358,765	1,288,923
		<u>1,358,765</u>	<u>1,338,477</u>
TOTAL FUNDS		1,358,765	1,338,477

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Susan J Hobbs

Mrs S J Hobbs
 (Chair of Trustees)

Date: 7/11/2024

The notes on pages 14 to 29 form part of these financial statements.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024 £	2023 £
CASH FLOWS FROM OPERATING ACTIVITIES			
Net cash used in operating activities	19	(4,537)	55,988
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible fixed assets		(3,874)	(3,263)
Investment income receipts		6,165	2,102
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		2,291	(1,161)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR			
Cash and cash equivalents at the beginning of the year		522,505	467,678
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	20	520,259	522,505

The notes on pages 14 to 29 form part of these financial statements

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. GENERAL INFORMATION

The Charity is a company limited by guarantee (company number: 1070430) registered in England and Wales. The Charity is also a registered charity (charity number: 03590328) in England and Wales. The registered address for the Charity is Mount Wise, Devonport, Plymouth, Devon, PL1 4JQ.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. ACCOUNTING POLICIES (continued)

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	2%
Short-term leasehold property	-	20%
Motor vehicles	-	25%
Fixtures and fittings	-	33%

2.6 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. ACCOUNTING POLICIES (continued)

2.8 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 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 costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	44,068	44,068
	Unrestricted funds 2023 £	Total funds 2023 £
Donations	42,026	42,026

4. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
SHARP - Substance Misuse Project	64,884	-	64,884
PCC Hidden Harm Grant	39,972	-	39,972
Plymouth Drug & Alcohol Team	-	454,254	454,254
Youth Referral Project	-	16,750	16,750
Lloyds TSB Foundation	-	-	-
Other grant and contract income	-	10,601	10,601
Fit & Fed Grant	-	17,923	17,923
Levelling Up, Housing & Communities	87,837	-	87,837
	192,693	499,528	692,221

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. INCOME FROM CHARITABLE ACTIVITIES (CONTINUED)

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
SHARP - Substance Misuse Project	68,527	-	68,527
PCC Hidden Harm Grant	38,069	-	38,069
Plymouth Drug & Alcohol Team	-	357,355	357,355
Youth Referral Project	-	27,770	27,770
Lloyds TSB Foundation	2,250	-	2,250
Other grant and contract income	-	29,349	29,349
Fit & Fed Grant	-	20,841	20,841
Levelling Up, Housing & Communities	123,333	-	123,333
	<u>232,179</u>	<u>435,315</u>	<u>667,494</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £
Rental and other income	105,568	105,568
Shop income	61,305	61,305
	<u>166,873</u>	<u>166,873</u>

	Unrestricted funds 2023 £	Total funds 2023 £
Rental and other income	75,455	75,455
Shop income	66,519	66,519
	<u>141,974</u>	<u>141,974</u>

6. INVESTMENT INCOME

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	6,165	6,165
	<u>6,165</u>	<u>6,165</u>

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest	2,102	2,102
	<u>2,102</u>	<u>2,102</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Charitable activities	242,247	605,665	847,912
	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Charitable activities	182,625	579,914	762,539

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	674,276	173,636	847,912
	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	591,215	171,324	762,539

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF SUPPORT COSTS

	Total funds 2024 £	Total funds 2023 £
Staff costs	166,980	163,533
Advertising	-	500
Governance costs	6,656	7,291
	<u>173,636</u>	<u>171,324</u>

9. INDEPENDENT EXAMINER'S REMUNERATION

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>5,000</u>	<u>3,780</u>

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	463,345	437,059
Social security costs	73,932	33,962
Contribution to defined contribution pension schemes	60,403	29,919
	<u>597,680</u>	<u>500,940</u>

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Staff	<u>27</u>	<u>24</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 No.	2023 No.
In the band £60,001 - £70,000	1	1

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION					
At 1 April 2023	1,116,693	9,156	32,339	331,432	1,489,620
Additions	-	-	-	3,874	3,874
At 31 March 2024	<u>1,116,693</u>	<u>9,156</u>	<u>32,339</u>	<u>335,306</u>	<u>1,493,494</u>
DEPRECIATION					
At 1 April 2023	348,397	8,734	32,020	318,318	707,469
Charge for the year	22,334	422	319	3,976	27,051
At 31 March 2024	<u>370,731</u>	<u>9,156</u>	<u>32,339</u>	<u>322,294</u>	<u>734,520</u>
NET BOOK VALUE					
At 31 March 2024	<u>745,962</u>	<u>-</u>	<u>-</u>	<u>13,012</u>	<u>758,974</u>
At 31 March 2023	<u>768,296</u>	<u>422</u>	<u>319</u>	<u>13,114</u>	<u>782,151</u>

13. STOCKS

	2024 £	2023 £
Finished goods and goods for resale	<u>862</u>	<u>582</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. DEBTORS

	2024 £	2023 £
DUE WITHIN ONE YEAR		
Trade debtors	47,863	93,535
Other debtors	-	7,942
Prepayments and accrued income	112,245	29,167
	<u>160,108</u>	<u>130,644</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	20,205	18,178
Other creditors	14,697	30,551
Accruals and deferred income	46,536	48,676
	<u>81,438</u>	<u>97,405</u>
	2024 £	2023 £
Deferred income at 1 April 2023	86,610	6,872
Resources deferred during the year	34,033	86,610
Amounts released from previous periods	(86,160)	(6,872)
	<u>34,483</u>	<u>86,610</u>

Amounts in deferred income relates to income received in advance for 2024-25 relating to grant income (£24,346) and rental and hire income (£9,687).

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Staff restructuring	50,000	-	-	-	50,000
Property maintenance	70,868	-	(11,764)	-	59,104
Fixed assets fund	782,151	-	(27,051)	3,874	758,974
	<u>903,019</u>	<u>-</u>	<u>(38,815)</u>	<u>3,874</u>	<u>868,078</u>
GENERAL FUNDS					
General funds	385,904	716,634	(607,977)	(3,874)	490,687
TOTAL UNRESTRICTED FUNDS	<u>1,288,923</u>	<u>716,634</u>	<u>(646,792)</u>	<u>-</u>	<u>1,358,765</u>
RESTRICTED FUNDS					
PCC Hidden Harm	-	39,972	(39,972)	-	-
SHARP - Substance Misuse Project	-	64,884	(64,884)	-	-
Levelling Up, Housing & Communities	49,554	87,837	(137,391)	-	-
	<u>49,554</u>	<u>192,693</u>	<u>(242,247)</u>	<u>-</u>	<u>-</u>
TOTAL OF FUNDS	<u><u>1,338,477</u></u>	<u><u>909,327</u></u>	<u><u>(889,039)</u></u>	<u><u>-</u></u>	<u><u>1,358,765</u></u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. STATEMENT OF FUNDS (CONTINUED)

Designated funds

Staff restructuring – Hamoaze House is reliant upon finite project funding. In order to attract staff to posts within the organisation, it is not normal practice to issue fixed term contracts. Therefore it may be necessary to make posts redundant were funding to end and this designated fund is included to cover the anticipated costs of this restructuring.

Property maintenance – Hamoaze House is a grade II listed building and as such requires a great deal of maintenance and upkeep. The Trustees think it prudent to set aside funds to support the cyclical and often expensive maintenance requirements.

Fixed assets fund - represents the net book value of fixed assets not available for day to day use as cash.

Restricted funds

PCC Hidden Harm - represents funding to provide the role of Youth Worker, whom help reduce the harm caused by substance misuse to users themselves, affected others, and to the wider community. We provide support through a Youth Work perspective based around engagement through activities. Helping those young people who are reluctant to engage in support with a specific focus on relationship building, developing trust, and increasing engagement.

SHARP - Substance Misuse Project - represents funding for a programme specifically for adults and families that are affected by a loved one's drug and/or alcohol misuse. This is an opportunity for them to come together and work with professional people in understanding substance use and to support each other. It is important to feel that they are not alone in what they are going through and it is an opportunity to talk to each other and build strong friendships and support networks.

Levelling Up, Housing & Communities - represents funding to increase the quality, capacity, and variety of our facilities that will improve the dignity and privacy of those using the Night Shelter and to diversify what we do by offering support around housing, health, and meaningful occupation to those rough sleeping and wherever possible, to prevent them returning to rough sleeping.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Staff restructuring	50,000	-	-	-	50,000
Property maintenance	82,632	-	(11,764)	-	70,868
Fixed assets fund	810,186	-	(31,298)	3,263	782,151
	<u>942,818</u>	<u>-</u>	<u>(43,062)</u>	<u>3,263</u>	<u>903,019</u>
GENERAL FUNDS					
General funds	348,728	621,417	(580,978)	(3,263)	385,904
	<u>1,291,546</u>	<u>621,417</u>	<u>(624,040)</u>	<u>-</u>	<u>1,288,923</u>
RESTRICTED FUNDS					
Restricted revenue funds	-	2,250	(2,250)	-	-
PCC Hidden Harm	-	38,069	(38,069)	-	-
SHARP - Substance Misuse Project	-	68,527	(68,527)	-	-
Levelling Up, Housing & Communities	-	123,333	(73,779)	-	49,554
	<u>-</u>	<u>232,179</u>	<u>(182,625)</u>	<u>-</u>	<u>49,554</u>
	<u>1,291,546</u>	<u>853,596</u>	<u>(806,665)</u>	<u>-</u>	<u>1,338,477</u>

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

17. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	903,019	-	(38,815)	3,874	868,078
General funds	385,904	716,634	(607,977)	(3,874)	490,687
Restricted funds	49,554	192,693	(242,247)	-	-
	<u>1,338,477</u>	<u>909,327</u>	<u>(889,039)</u>	<u>-</u>	<u>1,358,765</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	942,818	-	(43,062)	3,263	903,019
General funds	348,728	621,417	(580,978)	(3,263)	385,904
Restricted funds	-	232,179	(182,625)	-	49,554
	<u>1,291,546</u>	<u>853,596</u>	<u>(806,665)</u>	<u>-</u>	<u>1,338,477</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT PERIOD

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	758,974	758,974
Current assets	681,229	681,229
Creditors due within one year	(81,438)	(81,438)
TOTAL	<u>1,358,765</u>	<u>1,358,765</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR PERIOD

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	782,151	782,151
Current assets	49,554	604,177	653,731
Creditors due within one year	-	(97,405)	(97,405)
TOTAL	<u>49,554</u>	<u>1,288,923</u>	<u>1,338,477</u>

**19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	<u>20,288</u>	<u>46,931</u>
ADJUSTMENTS FOR:		
Depreciation charges	27,051	31,298
Losses on investments	(6,165)	(2,102)
Increase in stocks	(280)	(135)
Increase in debtors	(29,464)	(57,034)
Increase/(decrease) in creditors	(15,967)	37,030
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	<u>(4,537)</u>	<u>55,988</u>

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	<u>520,259</u>	<u>522,505</u>

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

21. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	<u>522,505</u>	<u>(2,246)</u>	<u>520,259</u>

22. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £44,908 (2023: £39,970). Contributions totalling £4,895 (2023: £6,829) were payable to the fund at the balance sheet date and are included in creditors.

23. OPERATING LEASE COMMITMENTS

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	29,148	29,148
Later than 1 year and not later than 5 years	115,500	114,773
Later than 5 years	120,000	147,500
	<u>264,648</u>	<u>291,421</u>

24. RELATED PARTY TRANSACTIONS

During the year, the Charity received income from a related party, Shekinah Mission (Plymouth) Limited, of £1,763 (2023: £5,000) for venue hire at Hamoaze House. At the year end, £Nil (2023: £1,487) was owed to the charity.

During the year, the Charity paid a related party, Shekinah Mission (Plymouth) Limited of £Nil (2023: £877). At the year end, £Nil (2023: £Nil) was owed to the related party.

25. CONTROLLING PARTY

The Charity is controlled by its Trustees.

HAMOAZE HOUSE

England & Wales - Charity number 1070430

Accounts

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

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**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees Judge W E M Taylor, Director
Mrs P Murphy (appointed 27 October 2022)
Mrs S J Hobbs
Mr S J Pearce
Mr M R Thomas
Cllr B Vincent (resigned 27 October 2022)
Miss C Little
Mr S D Young
Mrs E Fluellen
Mrs W A Hannon

Company registered number 03590328

Charity registered number 1070430

Registered office Hamoaze House
Mount Wise
Devonport
Plymouth
Devon
PL1 4JQ

Chief Executive Officer Mr M Bignell

Bankers The Co-Operative Bank Plc
PO Box 250
Skelmersdale
Lancashire
WN8 6WT

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees present their report and the certified financial statements for the year ended 31 March 2023. The accounts have been drawn up in compliance with the Statement of Recommended Practice – Accounting and Reporting by Charities (as revised in March 2005) ('SORP'), the Charities Act 2011, the Companies Act (2006), and in accordance with the company's Memorandum and Articles of Association.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company was incorporated on 30 June 1998 and attained registered charity status on 7 July 1998. The company is limited by guarantee and does not have a share capital.

Trustee recruitment, induction and training

The Trustees who served during the year and since the year end are set out on page 1. The Board of Trustees, which meets regularly during the year, appoints trustees and deals with the induction process for new trustees.

All new Trustees are given the opportunity to tour the project and meet both service users and staff. Trustees are always invited to various celebrations and festivities. Hamoaze House also has an open-door policy encouraging trustees to drop in.

Charity Commission booklets are also provided for new trustees such as "The Essential Trustee" to outline the role.

Organisational structure and decision-making policy

Day to day decisions are ultimately made by the Chief Executive in collaboration with the Senior Leadership Team. All decisions are made using appropriate operational policy and procedures, and if needed in consultation with the Specialist Public Health Consultant at the Office of the Director of Public Health, Plymouth City Council, Hamoaze House's core funder. Plymouth City Council is now responsible for implementing the Governments drug strategy at a local level, including commissioning and developing treatment services. We are now in the fourth year of the Plymouth Alliance.

We have now been working together since this time as an Alliance to co-produce, co-ordinate and provide a range of support services for people with complex needs. As an Alliance, members, which include the provider(s) and commissioners, will drive forwards change and respond effectively to the complex needs of the citizens of Plymouth in an ever-changing landscape, shaping the future system accordingly. We have also a citywide Action and Implementation Plan for those people requiring services for multiple and complex needs. Alongside this we have also established a number of themed subgroups in order to take things forward. We have also agreed mandatory training for all staff to ensure consistency and equity of practice and delivery that is consistent and available to those needing services regardless of where they "pitch" up. A no wrong door approach.

The Alliance aims to improve the lives of people with complex needs by supporting the whole person to meet their aspirations, whilst also contributing towards national outcome targets in relation to statutory homelessness, children in care and care leavers, drug treatment, reoffending rates, preventing admissions to hospital and urgent care targets.

The purpose of the Alliance is to:

- Enable people to fulfill their potential by resolving underlying issues and causes, the consequences of which are homelessness, substance misuse, offending, mental health and risk of exploitation and in the case of parents, often has a negative impact on their capacity to meet their child(ren)s developmental, wellbeing and health needs.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

- Provide support to enable people to become independent and step down from services, by providing the right support at the right time, reducing the pressure on crisis and emergency services and moving towards independence and wellbeing.
- Support people to achieve their goals (the things that matter most to the individuals) through an honest relationship that changes over time as aspirations grow, develop and are achieved.
- Following the implementation of the Homelessness Reduction Act 2017, support the local authority in discharging its statutory duties in relation to homelessness.

Any strategic decision would be made in consultation and with the approval of the Board of Trustees.

Hamoaze House continuously collects data and returns this monthly and quarterly to the National Drug Treatment Monitoring Service (NDTMS).

Many areas are monitored, including waiting times to access treatment, duration of treatment, treatment modalities, family involvement, care planning and reviews. HALO our chosen case management system is now used by all staff. This is a system that allows there to be a single virtual case file, in which, all specialist drug and alcohol services providing treatment, or a specific modality has access and can input to this file. This is to prevent replication of i.e., assessments, risk assessments and case notes. The file is essentially owned by the service user.

As part of a collaborative partnership approach, we have now implemented a single assessment process with our partners with shared training to reduce duplication and to create the experience of a single service for the end user despite the service being delivered by a number of partners. We also have come together as an Alliance in order to collaborate and work together to deliver effective homeless services and accommodation services. However, given the current housing crisis which although nationally is particularly bad in the south west of the country we are working hard in an attempt to offset the increasing number of people that have found themselves homeless and have a Homeless Strategic Group to specifically focus on ways of managing this national problem, however despite our best efforts to reduce this we have over the last 12 months seen numbers of people needing emergency accommodation doubling.

Through the Hidden Harm service, we continue to see an increase in young people struggling with mental health problems and this is undoubtedly compounded by the financial crisis many already impoverished families are facing and trying to deal with. Hamoaze House has accessed government initiatives i.e., Household support fund and the Fit n Fed Programme as well as leaning on local supermarkets and any other opportunities for funds to be able to establish a Food Bank so that we are able to give those people who are hungry with weekly food hampers.

The Charity shop is well established and continues to grow and improve steadily with sales and increased our online presence with the use of eBay, Vinted and other online websites. The Coffee Box also has now imbedded itself into the local community and receives an increasing number of customers who consistently use the facility.

Risk management

The Trustees confirm that the major risks to which the charity is exposed as identified by the Trustees have been reviewed and systems are established to mitigate those risks. Our Safeguarding Policies and Procedures have been reviewed and an audit to maintain compliance in line with the GDPR Regulations.

OBJECTS AND ACTIVITIES

In furtherance of its objectives and public benefit, the charity's principal objectives according to its governing documents are:

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

To preserve and safeguard the health, well-being, and recovery of all persons whose lives are affected by dependency upon drugs (illegal and legal) and/or alcohol and the families of such persons and their community's.

To treat, preserve, intervene and safeguard the health and wellbeing of those persons at risk and vulnerable persons, young people, individuals and families.

To promote the education and further the attendance and attainment of those persons who have been unable to succeed in the traditional education system.

To provide and manage a specialist day care centre for the benefit of the general public in Plymouth and elsewhere.

To advance the life skills of young people by, for example:

The provision of recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life.

The provision of support and activities which develop their skills, capacities and capabilities thus enabling them to participate in society as mature and responsible individuals.

The charity operates day to day support facilities for all persons affected by problematic substance use and multiple vulnerabilities and complex needs in the community. We reinstated the Youth Club in Nov 2022 and Seymour House continues to provide an alternative education support service approved by Plymouth City Council. The program includes but is not limited to:

Individualised Recovery Care Plans	Theatre and drama productions
Structured time management	Music, i.e., writing, playing and performing
Group therapy	Anger management
Health promotion	Gardening and vegetable growing
Relapse prevention	Early intervention initiatives
Leisure and sport	Support into employment and training
Young persons' support	Education
Families' support	Life skills
Creative Writing	Seymour Young Peoples Day Support Service
Cookery	Student Placement
Supervised Contact	Fit and Fed (in conjunction with PCC)
Trampolining – Rebound Therapy	Barista Project (Coffee Box)
Sensory Room	SHARP Project (in partnership with Harbour)
Hidden Harm Support and Training	Yoga
Core Math's and English	Charity Shop Volunteering

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Various programs of online virtual support Community Support Groups

Community Running Club

Spoon Carving in partnership with Shekinah – The Learning Exchange

Local Job Centre partnership in encouraging people to volunteer prior to going back to full time employment.

DWP weekly clinics to ensure clients are able to access all appropriate benefits.

Hosting of Winter Provision and providing 3 staff to offer wraparound support to those rough sleeping.

Young People

Our partnership continues with Transforming Futures Multi Academy Trust (previously Mount Tamar - a specialist education provider) delivering services out of Seymour House. This service engages with several young people with specialist education needs (SEN's). This includes cognition and learning, autistic spectrum conditions, medical needs, physical disabilities, specific learning difficulties (dyslexia/dyscalculia). We are also supporting some of the Outreach provision.

The charity hopes to build on the success of the current provision in the next financial year and beyond.

Our youth service at Seymour House is involved in the piloting of a project looking to support families to ensure that their children arrive in readiness for school. These are families who have a long history of disengaging from support services (often described as hard to reach). This is proving to have a significantly positive impact and we are as partners collecting data with a view to evidencing an effective system that will inform future commissioned engagement.

The Friday Night Youth Club was reinstated in November 2022 after a successful grant application from the Office of the Police and Crime Commissioner.

We continue to run after school clubs as their popularity remains consistent.

Strategic objectives

The overall objective is to encourage and support people in developing and improving skills and strategies to facilitate a move on from dependent behaviour (substances, lifestyles and associated agencies).

In addition, of particular significance is the objective to provide support for families, parents and young people affected by problematic substance use within their family and/or neighbourhood. This is achieved through offering structured day programmes individually tailored to the identified need of the client.

In support of this we are currently able to offer a dedicated service known as Hidden Harm, to young people whose lives are affected by the problematic drug or alcohol use of their parents or carers.

Plymouth City Council in conjunction with all partners and people continue through the Alliance to co-design the future Complex Needs System. This will enable people using services to be supported flexibly, receiving the right care, at the right time, in the right place.

This Alliance Model is focused on creating systemic change; changes to culture, funding structures, commission and policy which will support this new way of working. Together we have created a contractual environment where suppliers share responsibility for achieving outcomes and are mutually supportive, all decisions are made on the best outcome for people using services.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

The vision is to improve the lives of people with complex needs, supporting the whole person to meet their aspirations and to participate in and contribute to all aspects of life.

Alliance success is based on leadership, alignment, shared risks and incentives and a commitment to collaboration. It promotes a new way of working, it drives collaboration and innovation, provides integrated care and improves efficiency and stability promoting sustainable outcomes for those people using the services. Using system measures and case studies we are beginning to see evidence that the Alliance formation is indeed improving outcomes for those people in our system(s).

Achievements and performance

The successful realisation of each service user's care plan, their purpose for being here, is monitored with regular reviews by Hamoaze House staff, client and referrer. Many of the policies are standard with other drug and alcohol service providers. With the inception of the Alliance there has been greater focus on partnership working which has included staff shadowing partnership services, a multi-agency training program and regular multi-agency staff meetings to share best practice and to look at in detail individual service delivery which includes busting myths and fact sharing.

Performance objectives

- To maintain capacity of adult service users by ensuring all contacts are responded to without any delay:
 - People wishing to access Hamoaze can start immediately (no waiting list or delays for assessments)
 - To ensure service is delivered in line with the key recommendations from the Dame Carol Black's independent drug review, from Harm to Hope. Prevention, treatment, and recovery to cut crime and save lives.
- To maintain capacity of young people's combined service at 40.
- To increase capacity of affected others' group to 30 (currently 47)
- To maintain and ensure access to our facilities to maximize use, benefit in income.
- To continue to develop opportunities for greater partnership working, through the Alliance with a view to embedding collaboration and combined service provision.
- To provide education, training and employment opportunities for those using our services through the Hamoaze House Charity Shop and the Hamoaze House Coffee Box.
- To offer and further develop virtual online support for those who cannot or do not wish to access face to face groups and for this also to be available to compliment those already receiving face to face support.

Significant activities for achieving objectives.

To continually improve on quality of service. As a result of the 10-year Drug Strategy from Harm to Hope we are receiving additional money from the supplementary drugs grant to increase salaries for all staff to align salaries with partner services and to promote staff retention.

To actively promote Hamoaze House's services.

To build capacity with "Not Engaged in Employment Training or School" Young people ("NEETS" – Not in Education, Employment, Training or School).

Actively promote the facilities available at Hamoaze House and build on current working relationships with all services involved in adult social care and child social care, through developing additional multimedia exposure.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

The Coffee Box is a small venture where service users will benefit from education, training and improved employment opportunities through customer service, barista training, food and hygiene training and bookkeeping experience. All profit earnings from this project will be used to further the work of Hamoaze and Seymour House. To continue to build upon the success of the coffee box, recruiting volunteers and maximizing opening hours.

The Charity Shop has proven to be an effective way to build an independent income stream, wider engagement with the community and the city and particularly providing volunteering opportunities for those citizens using our services including accredited retail training.

It is important to acknowledge our continued dependence upon grants and donations to enable specific to go ahead i.e., enhancing facilities/services, developing new projects and exceptional repairs.

FINANCIAL REVIEW

It would be important to note and convey the diligence of Trustees when considering crucial policy proposals and expenditure with the careful attention to the possible outcome of such decisions both good or bad, financial or otherwise. With particular focus on both the risk and opportunities with each individual decision.

Revenue funding

Core revenue funding to cover the ongoing operating expenses has been covered for the next few months.

Principal funding sources

The principal funding sources of the organisation are set out in Note 4 of the accounts.

Reserves – Unrestricted Reserves Policy

Unrestricted general funds can be used in accordance with the Charitable Objects at the discretion of the Board of Trustees.

- To protect the charity against the consequences of any contract being terminated or not renewed resulting in redundancy of roles.
- To provide funds for urgent capital expenditure.
- To provide working capital if there are short term funding gaps.

Having completed a review of the likely costs involved the Trustees consider it to be apposite to maintain unrestricted reserves within the range £175,000 to £200,000.

Restricted funds can only be used for restricted purposes within the objects of the charity.

Fundraising

We are predominately funded by Plymouth City Council through the Plymouth Alliance and individual grants and grant making trusts. The Business Development position has proved to be positive in relation to increasing other income streams and grants. One of the successful grants for £298,000 (from the Dept of Levelling Up Housing & Communities) provided a capital project of an extension to provide additional showers, toilets, new kitchen and a full refurbishment of the Night Shelter provision with 3-year revenue funding until end of March 2025 for 3 additional staff employed as Complex Needs Support Workers to provide a wraparound support service for those individuals using the Night Shelter. Hamoaze has a 'Just Giving' page on our website. We occasionally receive donations from supportive individuals and now raise independent funds through the Charity Shop and Coffee Box.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Pay Policy

This Pay Policy Statement sets out the Hamoaze House policy on pay and conditions for senior managers and employees.

Hamoaze House aims to attract and retain employees to deliver its objectives. In determining pay for senior managers and all other employees Hamoaze House operates in accordance with Plymouth City Council and the principles underlying the National Living Wage and complies with current legislation.

Key Principles for Pay Policy

- To be fair, reasonable, and transparent
- To be affordable
- To reward employees for their contribution to the services delivered by Hamoaze House
- To maintain rates of pay which are both competitive in the local sector marketplace, reflect the need to retain key skills and recognise the commitment and hard work of all staff.

Chief Executive and Executive Directors

The Board of Trustees is responsible for setting remuneration based on salary comparison against similar posts within the local charitable sector in line with the key principles above.

**Other Employees' Pay Structure
(Including lowest paid employees)**

Remuneration for other employees is normally determined by National Government Guidelines, in association with the National Living Wage and in line with other local sector charities within the same field of operation. We are also developing an internal pay scale based on the above

Any increases to salary structure are agreed by the Board of Trustees and recorded in the minutes of those meetings.

PLANS FOR FUTURE PERIODS.

To further pursue, participate and invest in the Alliance framework and to be a valued and respected member within this system for the benefit of the people of the city of Plymouth.

The Alliance aims to improve the lives of people with complex needs by supporting the whole person to meet their aspirations, whilst also contributing towards National outcome targets in relation to drug treatment, statutory homelessness, re-offending rates, children in care and care leavers and preventing admissions to hospitals and urgent care targets.

The purpose of the Alliance is to:

- Enable people to fulfil their potential by resolving underlying issues and causes, the consequences of which are problematic relations with substances, homelessness, offending, mental health and risk of exploitation and in the case of parents this often has a negative impact on the capacity to meet their child(ren)s developmental, wellbeing and health needs.
- To steadily build capacity within the youth provision, essentially by responding to demand, youth clubs and Bud Club (which has significantly grown).
- To continue and build upon the partnership with Transforming Lives Multi Academy Trust.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Government policy is to encourage and sustain an environment where third sector organisations play an increasing role in the delivery of public services. It should be noted that people who use this service have complex issues; problematic use of alcohol and other drugs is multi-faceted rarely a standalone condition. More recently the term being used to identify these people is "multiple vulnerabilities and complex needs".

Public benefit

The Trustees have complied with their duty outlined in Section 4 of the Charities Act 2006, to have due regard to public benefit guidance issued by the Charity Commission.

The review of our activities given in this document exemplifies how we have acted for the benefit of the public in and around the City of Plymouth.

The Trustees' Report was approved by order of the Board of Trustees, as the company directors, and signed on its behalf by:

William Taylor

Judge W E M Taylor
(Director)

Date: 8th November 2023

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Independent Examiner's Report to the Trustees of Hamoaze House ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

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 the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

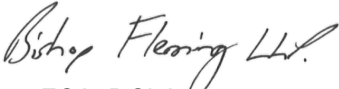
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 
Pamela Tuckett FCA, DChA

Dated: 17 November 2023

Bishop Fleming LLP
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Donations and legacies	4	-	42,026	42,026	26,739
Charitable activities	5	232,179	435,315	667,494	548,993
Other trading activities	6	-	141,974	141,974	120,540
Investments	7	-	2,102	2,102	122
TOTAL INCOME		232,179	621,417	853,596	696,394
EXPENDITURE ON:					
Raising funds		-	44,126	44,126	33,208
Charitable activities	8	182,625	579,914	762,539	664,884
TOTAL EXPENDITURE		182,625	624,040	806,665	698,092
NET MOVEMENT IN FUNDS		49,554	(2,623)	46,931	(1,698)
RECONCILIATION OF FUNDS:					
Total funds brought forward		-	1,291,546	1,291,546	1,293,244
Net movement in funds		49,554	(2,623)	46,931	(1,698)
TOTAL FUNDS CARRIED FORWARD	16	49,554	1,288,923	1,338,477	1,291,546

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 29 form part of these financial statements.

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:03590328

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	12	782,151	810,186
CURRENT ASSETS			
Stocks	13	582	447
Debtors	14	130,644	73,610
Cash at bank and in hand		522,505	467,678
		653,731	541,735
Creditors: amounts falling due within one year	15	(97,405)	(60,375)
NET CURRENT ASSETS			
		556,326	481,360
TOTAL NET ASSETS			
		1,338,477	1,291,546
CHARITY FUNDS			
Restricted funds	16	49,554	-
Unrestricted funds	16	1,288,923	1,291,546
TOTAL FUNDS			
		1,338,477	1,291,546

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

William Taylor

Judge W E M Taylor
(Director)

Date: 8th November 2023

The notes on pages 14 to 29 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

The Charity is a Company limited by guarantee. The Members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per Member of the Charity.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 GOING CONCERN

The financial statements have been prepared on a going concern basis. The Charity continues to provide services to users, has continuing contracts for services and has sufficient reserves to cover any short term reductions in income/additional costs. Based on these factors, the Trustees consider that the going concern basis continues to be appropriate.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 GOVERNMENT GRANTS

Revenue government grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the following bases.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Short-term leasehold property	- 20% straight line
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 33% straight line

2.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES (continued)

2.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.14 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.15 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 costs 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Whilst there is a level of assumption in these judgements, the Trustees feel these are unlikely to have a significant effect on, or cause material error to the amounts recognised in the financial statements.

4. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	42,026	42,026

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	26,739	26,739

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
SHARP - Substance Misuse Project	68,527	-	68,527
PCC Hidden Harm Grant	38,069	-	38,069
Plymouth Drug and Alcohol Team	-	357,355	357,355
Youth Referral Project	-	27,770	27,770
Lloyds TSB Foundation	2,250	-	2,250
Other Grant and Contract Income	-	29,349	29,349
Fit and Fed Grant	-	20,841	20,841
Levelling Up, Housing & Communities	123,333	-	123,333
	<u>232,179</u>	<u>435,315</u>	<u>667,494</u>

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
SHARP - Substance Misuse Project	68,528	-	68,528
PCC - Hidden Harm	38,069	-	38,069
Plymouth Drug and Alcohol Team	-	336,912	336,912
Youth Referral Project	-	20,610	20,610
Lloyds TSB Foundation	50,000	-	50,000
Other Grant and Contract Income	-	21,069	21,069
Fit and Fed Grant	-	13,805	13,805
	<u>156,597</u>	<u>392,396</u>	<u>548,993</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £
Rental and other income	75,455	75,455
Shop income	66,519	66,519
	<u>141,974</u>	<u>141,974</u>

	Unrestricted funds 2022 £	Total funds 2022 £
Rental and other income	73,689	73,689
Shop income	46,851	46,851
	<u>120,540</u>	<u>120,540</u>

7. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest	2,102	2,102

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest	122	122

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	591,215	171,324	762,539

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	511,348	153,536	664,884

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	163,533	149,027
Advertising	500	-
Governance costs	7,291	4,509
	171,324	153,536

9. INDEPENDENT EXAMINER'S REMUNERATION

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,780	3,320

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	437,059	383,367
Social security costs	33,962	30,225
Contribution to defined contribution pension schemes	29,919	30,435
	<u>500,940</u>	<u>444,027</u>

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Staff	24	22

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
	No.	No.
In the band £60,001 - £70,000	1	1

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST					
At 1 April 2022	1,116,693	9,156	32,339	328,169	1,486,357
Additions	-	-	-	3,263	3,263
At 31 March 2023	<u>1,116,693</u>	<u>9,156</u>	<u>32,339</u>	<u>331,432</u>	<u>1,489,620</u>
DEPRECIATION					
At 1 April 2022	326,063	7,361	31,700	311,047	676,171
Charge for the year	22,334	1,373	320	7,271	31,298
At 31 March 2023	<u>348,397</u>	<u>8,734</u>	<u>32,020</u>	<u>318,318</u>	<u>707,469</u>
NET BOOK VALUE					
At 31 March 2023	<u>768,296</u>	<u>422</u>	<u>319</u>	<u>13,114</u>	<u>782,151</u>
At 31 March 2022	<u>790,630</u>	<u>1,795</u>	<u>639</u>	<u>17,122</u>	<u>810,186</u>

13. STOCKS

	2023 £	2022 £
Stocks for resale	<u>582</u>	<u>447</u>

14. DEBTORS

	2023 £	2022 £
DUE WITHIN ONE YEAR		
Trade debtors	93,535	41,019
Other debtors	7,942	-
Prepayments and accrued income	29,167	32,591
	<u>130,644</u>	<u>73,610</u>

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	18,178	21,331
Other creditors	30,551	19,212
Accruals and deferred income	48,676	19,832
	<u>97,405</u>	<u>60,375</u>
	<u>97,405</u>	<u>60,375</u>
	2023	2022
	£	£
Deferred income at 1 April 2022	6,872	37,737
Resources deferred during the year	86,610	3,700
Amounts released from previous periods	(6,872)	(34,565)
	<u>86,610</u>	<u>6,872</u>
	<u>86,610</u>	<u>6,872</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Staff restructuring	50,000	-	-	-	50,000
Property maintenance	82,632	-	(11,764)	-	70,868
Net book value of fixed assets	810,186	-	(31,298)	3,263	782,151
	<u>942,818</u>	<u>-</u>	<u>(43,062)</u>	<u>3,263</u>	<u>903,019</u>
GENERAL FUNDS					
General funds	348,728	621,417	(580,978)	(3,263)	385,904
	<u>348,728</u>	<u>621,417</u>	<u>(580,978)</u>	<u>(3,263)</u>	<u>385,904</u>
TOTAL UNRESTRICTED FUNDS	<u>1,291,546</u>	<u>621,417</u>	<u>(624,040)</u>	<u>-</u>	<u>1,288,923</u>
RESTRICTED FUNDS					
Restricted revenue funds	-	2,250	(2,250)	-	-
PCC Hidden Harm	-	38,069	(38,069)	-	-
SHARP - Substance Misuse Project	-	68,527	(68,527)	-	-
Levelling Up, Housing & Communities	-	123,333	(73,779)	-	49,554
	<u>-</u>	<u>232,179</u>	<u>(182,625)</u>	<u>-</u>	<u>49,554</u>
TOTAL OF FUNDS	<u>1,291,546</u>	<u>853,596</u>	<u>(806,665)</u>	<u>-</u>	<u>1,338,477</u>

16. Statement of funds (continued)

Designated funds

Staff restructuring – Hamoaze House is reliant upon finite project funding. In order to attract staff to posts within the organisation, it is not normal practice to issue fixed term contracts. Therefore it may be necessary to make posts redundant were funding to end and this designated fund is included to cover the anticipated costs of this restructuring.

Property maintenance – Hamoaze House is a grade II listed building and as such requires a great deal of maintenance and upkeep. The Trustees think it prudent to set aside funds to support the cyclical and often expensive maintenance requirements.

Net book value of fixed assets - represents the value of fixed assets not available for day to day use as cash.

Restricted funds

Restricted revenue funds - relates to donations and grants received in respect of revenue expenditure.

PCC Hidden Harm - represents funding to provide the role of Youth Worker, whom help reduce the harm caused by substance misuse to users themselves, affected others, and to the wider community. We provide support through a Youth Work perspective based around engagement through activities. Helping those young people who are reluctant to engage in support with a specific focus on relationship building, developing trust, and increasing engagement.

SHARP - Substance Misuse Project - represents funding for a programme specifically for adults and families that are affected by a loved one's drug and/or alcohol misuse. This is an opportunity for them to come together and work with professional people in understanding substance use and to support each other. It is important to feel that they are not alone in what they are going through and it is an opportunity to talk to each other and build strong friendships and support networks.

Levelling Up, Housing & Communities - represents funding to increase the quality, capacity, and variety of our facilities that will improve the dignity and privacy of those using the Night Shelter and to diversify what we do by offering support around housing, health, and meaningful occupation to those rough sleeping and wherever possible, to prevent them returning to rough sleeping.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

16. Statement of funds (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Staff restructuring	50,000	-	-	-	50,000
Property maintenance	82,632	-	-	-	82,632
Net book value of fixed assets	829,560	-	(31,540)	12,166	810,186
	<u>962,192</u>	<u>-</u>	<u>(31,540)</u>	<u>12,166</u>	<u>942,818</u>
GENERAL FUNDS					
General funds	<u>331,052</u>	<u>539,797</u>	<u>(509,955)</u>	<u>(12,166)</u>	<u>348,728</u>
RESTRICTED FUNDS					
Restricted revenue funds	-	50,000	(50,000)	-	-
PCC Hidden Harm	-	38,069	(38,069)	-	-
SHARP - Substance Misuse Project	-	68,528	(68,528)	-	-
Levelling Up, Housing & Communities	-	-	-	-	-
	<u>-</u>	<u>156,597</u>	<u>(156,597)</u>	<u>-</u>	<u>-</u>
TOTAL OF FUNDS	<u><u>1,293,244</u></u>	<u><u>696,394</u></u>	<u><u>(698,092)</u></u>	<u><u>-</u></u>	<u><u>1,291,546</u></u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	942,818	-	(43,062)	3,263	903,019
General funds	348,728	621,417	(580,978)	(3,263)	385,904
Restricted funds	-	232,179	(182,625)	-	49,554
	<u>1,291,546</u>	<u>853,596</u>	<u>(806,665)</u>	<u>-</u>	<u>1,338,477</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	962,192	-	(31,540)	12,166	942,818
General funds	331,052	539,797	(509,955)	(12,166)	348,728
Restricted funds	-	156,597	(156,597)	-	-
	<u>1,293,244</u>	<u>696,394</u>	<u>(698,092)</u>	<u>-</u>	<u>1,291,546</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	782,151	782,151
Current assets	49,554	604,177	653,731
Creditors due within one year	-	(97,405)	(97,405)
TOTAL	<u>49,554</u>	<u>1,288,923</u>	<u>1,338,477</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	810,186	810,186
Current assets	541,735	541,735
Creditors due within one year	(60,375)	(60,375)
TOTAL	1,291,546	1,291,546

19. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £19,034 (2022: £28,706). Contributions totalling £6,829 (2022: £4,305) were payable to the fund at the balance sheet date and are included in creditors.

20. OPERATING LEASE COMMITMENTS

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	29,148	648
Later than 1 year and not later than 5 years	114,773	1,296
Later than 5 years	147,500	-
	291,421	1,944

21. RELATED PARTY TRANSACTIONS

During the year, the Charity received income from a related party, Shekinah Mission (Plymouth) Limited, of £5,000 (2022: £Nil) for venue hire at Hamoaze House. At the year end, £1,487 (2022: £Nil) was owed to the charity.

During the year, the Charity paid a related party, Shekinah Mission (Plymouth) Limited of £877 (2022: £Nil). At the year end, £Nil (2022: £Nil) was owed to the related party.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

22. CONTROLLING PARTY

The Charitable Company is controlled by its Trustees.

HAMOAZE HOUSE

England & Wales - Charity number 1070430

Accounts

Registered number: 03590328
Charity number: 1070430

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

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

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

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**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees	Judge W E M Taylor, Director Mrs S J Hobbs Mr S J Pearce Mr M R Thomas Cllr B Vincent Miss Christine Little (appointed 24 November 2021) Mr S D Young Mrs E Fluellen Mrs W A Hannon
Company registered number	03590328
Charity registered number	1070430
Registered office	Hamoaze House Mount Wise Devonport Plymouth Devon PL1 4JQ
Chief Executive Officer	Mr M Bignell
Bankers	The Co-Operative Bank Plc PO Box 250 Skelmersdale Lancashire WN8 6WT

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees, who are also directors of the company for the purposes of the Companies Act, present their annual report incorporating the strategic report and the audited consolidated financial statements for the year ended 31 March 2022.

The financial statements comply with applicable Accounting Standards in the United Kingdom, the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), the Charities Act 2011 and the Companies Act 2006.

Structure, governance and management

The Company was incorporated on 30 June 1998 and attained registered charity status on 7 July 1998. The company is limited by guarantee and does not have a share capital.

Trustee recruitment, induction and training

The Trustees who served during the year and since the year end are set out on page 1. The Board of Trustees, which meets regularly during the year, appoints Trustees and deals with the induction process for new Trustees.

All new Trustees are given the opportunity to tour the project and meet both service users and staff. Trustees are always invited to various celebrations and festivities. Hamoaze House also has an open-door policy encouraging Trustees to drop in.

Charity Commission booklets are also provided for new Trustees such as "The Essential Trustee" to outline the role.

Organisational structure and decision-making policy

Day to day decisions are ultimately made by the Chief Executive in collaboration with the Senior Leadership Team. All decisions are made using appropriate operational policy and procedures, and if needed in consultation with the Specialist Public Health Consultant at the Office of the Director of Public Health, Plymouth City Council, Hamoaze House's core funder. Plymouth City Council is now responsible for implementing the Government's drug strategy at a local level, including commissioning and developing treatment services. We are now in the third year of the Plymouth Alliance.

We have now been working together since this time as an Alliance to co-produce, co-ordinate and provide a range of support services for people with complex needs. As an Alliance, members, which include the provider(s) and commissioners, will drive forwards change and respond effectively to the complex needs of the citizens of Plymouth in an ever-changing landscape, shaping the future system accordingly. We have also a citywide Action and Implementation Plan for those people requiring services for multiple and complex needs. Alongside this we have also established a number of themed subgroups in order to take things forward. We have also agreed mandatory training for all staff to ensure consistency and equity of practice and delivery that is consistent and available to those needing services regardless of where they "pitch" up. A no wrong door approach.

The Alliance aims to improve the lives of people with complex needs by supporting the whole person to meet their aspirations, whilst also contributing towards national outcome targets in relation to statutory homelessness, children in care and care leavers, drug treatment, reoffending rates, preventing admissions to hospital and urgent care targets.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

The purpose of the Alliance is to:

- Enable people to fulfill their potential by resolving underlying issues and causes, the consequences of which are homelessness, substance misuse, offending, mental health and risk of exploitation and in the case of parents, often has a negative impact on their capacity to meet their child(ren)s developmental, wellbeing and health needs;
- Provide support to enable people to become independent and step down from services, by providing the right support at the right time, reducing the pressure on crisis and emergency services and moving towards independence and wellbeing;
- Support people to achieve their goals (the things that matter most to the individuals) through an honest relationship that changes over time as aspirations grow, develop and are achieved;
- Following the implementation of the Homelessness Reduction Act 2017, support the local authority in discharging its statutory duties in relation to homelessness.

Any strategic decision would be made in consultation and with the approval of the Board of Trustees.

Hamoaze House continuously collects data and returns this monthly and quarterly to the National Drug Treatment Monitoring Service (NDTMS).

Many areas are monitored, including waiting times to access treatment, duration of treatment, treatment modalities, family involvement, care planning and reviews. HALO our chosen case management system is now used by all staff. This is a system that allows there to be a single virtual case file, in which, all specialist drug and alcohol services providing treatment, or a specific modality has access and can input to this file. This is to prevent replication of i.e., assessments, risk assessments and case notes. The file is essentially owned by the service user.

As part of a collaborative partnership approach, we have now implemented a single assessment process with our partners with shared training to reduce duplication and to create the experience of a single service for the end user despite the service being delivered by a number of partners. We also have come together as an Alliance to collaborate and work together to deliver effective homeless services and accommodation services. However, given the current housing crisis which although nationally is particularly bad in the south west of the country we are working hard in an attempt to offset the increasing number of people that have found themselves homeless and have a Homeless Strategic Group to specifically focus on ways of managing this national problem, however despite our best efforts to reduce this we have over the last 12 months seen numbers of people needing emergency accommodation doubling.

Hamoaze has in the last 12 months managed a phased return in carefully re-opening services and having face to face contact, on site groups etc. As the risk of Covid decreases so the return to normal steadily moves forward.

Seymour House has fully reopened and an increase in students needing alternative education support is increasing.

Our Hidden Harm service is back up to full capacity and is working well. We continue to see an increase in young people struggling with mental health problems and this is undoubtedly compounded by the financial crisis many already impoverished families are facing and trying to deal with. Hamoaze House has accessed government initiatives i.e., Household support fund and the Fit n Fed Programme as well as leaning on local supermarkets and any other opportunities for funds to be able to establish a Food Bank so that we are able to give those people who are hungry with weekly food hampers.

The Charity shop is well established and continues to grow and improve steadily with sales. The Coffee Box also has now imbedded itself into the local community and receives an increasing number of customers who consistently use the facility.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Risk management

The Trustees confirm that the major risks to which the Charity is exposed as identified by the Trustees have been reviewed and systems are established to mitigate those risks. A full review of all our Safeguarding Policies and Procedures have been completed and compliance with the new GDPR Regulations.

Objects and activities

In furtherance of its objectives and public benefit, the Charity's principal objectives according to its governing document are:

- To preserve and safeguard the health, well-being, and recovery of all persons whose lives are affected by dependency upon drugs (illegal and legal) and/or alcohol and the families of such persons and their community's.
- To treat, preserve, intervene and safeguard the health and wellbeing of those persons at risk and vulnerable persons, young people, individuals and families.
- To promote the education and further the attendance and attainment of those persons who have been unable to succeed in the traditional education system
- To provide and manage a specialist day care centre for the benefit of the general public in Plymouth and elsewhere.
- To advance the life skills of young people by, for example:
 - The provision of recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life.
- The provision of support and activities which develop their skills, capacities and capabilities thus enabling them to participate in society as mature and responsible individuals

The Charity operates day to day support facilities for all persons affected by problematic substance use and multiple vulnerabilities and complex needs in the community, an alternative education programme and a weekend and holiday short breaks programme for children and young people with disabilities. The program includes but is not limited to:

Individualised Recovery Care Plans	Theatre and drama productions
Structured time management	Music, i.e., writing, playing and performing
Group therapy	Anger management
Health promotion	Gardening and vegetable growing
Relapse prevention	Early intervention initiatives
Leisure and sport	Support into employment and training
Young persons' support	Education
Families' support	Life skills
Creative Writing	Seymour Young Peoples Day Support Service
Cookery	Student Placement
Supervised Contact	Fit and Fed (in conjunction with PCC)
Trampolining – British Gymnastics Qualification	Barista Project
Sensory Room	SHARP Project (in partnership with Harbour)
Hidden Harm Support and Training	Yoga
Core Maths and English	Charity Shop Volunteering
Various programs of online virtual support	Community Support Groups

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Young People

Our partnership continues with Mount Tamar (a specialist education provider) delivering services out of Seymour House. This service engages with several young people with specialist education needs (SEN's). This includes cognition and learning, autistic spectrum conditions, medical needs, physical disabilities, specific learning difficulties (dyslexia/dyscalculia). We are also supporting some of the Outreach provision.

The Charity hopes to build on the success of the current provision in the next financial year and beyond.

Strategic objectives

The overall objective is to encourage and support people in developing and improving skills and strategies to facilitate a move on from dependent behaviour (substances, lifestyles and associated agencies).

In addition, of particular significance is the objective to provide support for families, parents and young people affected by problematic substance use within their family and/or neighbourhood. This is achieved through offering structured day programmes individually tailored to the identified need of the client.

In support of this we are currently able to offer a dedicated service known as Hidden Harm, to young people whose lives are affected by the problematic drug or alcohol use of their parents or carers.

Plymouth City Council in conjunction with all partners and people continue through the Alliance to co-design the future Complex Needs System. This will enable people using services to be supported flexibly, receiving the right care, at the right time, in the right place.

This Alliance Model is focused on creating systemic change; changes to culture, funding structures, commission and policy which will support this new way of working. Together we have created a contractual environment where suppliers share responsibility for achieving outcomes and are mutually supportive, all decisions are made on the best outcome for people using services.

The vision is to improve the lives of people with complex needs, supporting the whole person to meet their aspirations and to participate in and contribute to all aspects of life.

Alliance success is based on leadership, alignment, shared risks and incentives and a commitment to collaboration. It promotes a new way of working, it drives collaboration and innovation, provides integrated care and improves efficiency and stability promoting sustainable outcomes for those people using the services.

Achievements and performance

The successful realisation of each service user's care plan, their purpose for being here, is monitored with regular reviews by Hamoaze House staff, client and referrer. Many of the policies are standard with other drug and alcohol service providers.

Performance objectives

- To maintain capacity of adult service users by ensuring all contacts are responded to without any delay:
 - With a significant increase in mental health issues
 - People struggling financially
 - Spiralling (alcohol use)
- To maintain capacity of young people's combined service at 40.
- To increase capacity of affected others' group to 30.
- To maintain and ensure access to our facilities to maximize use, benefit in income.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

- To continue to develop opportunities for greater partnership working, through the Alliance with a view to embedding collaboration and combined service provision.
- To provide education, training and employment opportunities for those using our services through the Hamoaze House Charity Shop and the Hamoaze House Coffee Box.
- To offer and further develop virtual online support for those who cannot or do not wish to access face to face groups and for this also to be available to compliment those already receiving face to face support.

Significant activities for achieving objectives

To continually improve on quality of service.

To actively promote Hamoaze House's services.

To build capacity with "Not Engaged in Employment Training or School" Young people ("NEETS" – Not in Education, Employment, Training or School).

Actively promote the facilities available at Hamoaze House and build on current working relationships with all services involved in adult social care and child social care, through developing additional multimedia exposure.

The Coffee Box was also affected due to the lockdown but as soon as we were able to re-open, we did so. Initially this was the only available outside location locally to sell coffee to members of the public and was extremely popular. This is a small venture where service users will benefit from education, training and improved employment opportunities through customer service, barista training, food and hygiene training and bookkeeping experience. All profit earnings from this project will be used to further the work of Hamoaze and Seymour House. To continue to build upon the success of the coffee box, recruiting volunteers and maximizing opening hours.

The Charity Shop has proven to be an effective way to build an independent income stream, wider engagement with the community and the city and particularly providing volunteering opportunities for those citizens using our services including accredited retail training.

It is important to acknowledge our continued dependence upon grants and donations to enable specific projects to go ahead i.e., enhancing facilities/services, developing new projects and exceptional repairs. Due to Covid many of the maintenance and repairs were not permitted for the period 2020/2021. We have now managed to complete a majority of the most important repairs and refurbishments during 2021/2022.

Revenue funding

Core revenue funding to cover the ongoing operating expenses has been covered for the next few months.

Principal funding sources

The principal funding sources of the organisation are set out in Note 4 of the accounts.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Reserves – Unrestricted Reserves Policy

Unrestricted general funds can be used in accordance with the Charitable Objects at the discretion of the Board of Trustees.

- To protect the Charity against the consequences of any contract being terminated or not renewed resulting in redundancy of roles.
- To provide funds for urgent capital expenditure.
- To provide working capital if there are short term funding gaps.

Having completed a review of the likely costs involved the Trustees consider it to be apposite to maintain unrestricted reserves within the range £300,000 to £350,000. At the year end, unrestricted reserves totalled £1,291,283, of which £942,555 have been designated for specific purposes.

Restricted funds can only be used for restricted purposes within the objects of the Charity.

Fundraising

We are predominately funded by Plymouth City Council through the Plymouth Alliance and individual grants and grant making trusts. Effective from 1st Jan 2022 a current member of staff has now taken on the role of Business Development in relation to increasing other income streams and grants. Hamoaze has a 'Just Giving' page on our website. We occasionally receive donations from supportive individuals and now raise independent funds through the Charity Shop and Coffee Box.

Pay Policy

This Pay Policy Statement sets out the Hamoaze House policy on pay and conditions for senior managers and employees.

Hamoaze House aims to attract and retain employees to deliver its objectives. In determining pay for senior managers and all other employees Hamoaze House operates in accordance with Plymouth City Council and the principles underlying the Living Wage and complies with current legislation.

Key principles for pay policy:

- To be fair, reasonable, and transparent;
- To be affordable;
- To reward employees for their contribution to the services delivered by Hamoaze House;
- To maintain rates of pay which are both competitive in the local sector marketplace, reflect the need to retain key skills and recognise the commitment and hard work of all staff.

Chief Executive and Executive Directors

The Board of Trustees is responsible for setting remuneration based on salary comparison against similar posts within the local charitable sector in line with the key principles above.

Other Employees' Pay Structure (including lowest paid employees)

Remuneration for other employees is normally determined by National Government Guidelines, in association with the National Living Wage and in line with other local sector charities within the same field of operation. We are also developing an internal pay scale based on the above

Any increases to salary structure are agreed by the Board of Trustees and recorded in the minutes of those meetings.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

Plans for Future Periods

To further pursue, participate and invest in the Alliance framework and to be a valued and respected member within this system for the benefit of the people of the city of Plymouth.

The Alliance aims to improve the lives of people with complex needs by supporting the whole person to meet their aspirations, whilst also contributing towards National outcome targets in relation to drug treatment, statutory homelessness, re-offending rates, children in care and care leavers and preventing admissions to hospitals and urgent care targets.

The purpose of the Alliance is to:

- Enable people to fulfil their potential by resolving underlying issues and causes, the consequences of which are problematic relations with substances, homelessness, offending, mental health and risk of exploitation and in the case of parents this often has a negative impact on the capacity to meet their child(ren)s developmental, wellbeing and health needs.
- To steadily build capacity within the youth provision, essentially by responding to demand, youth clubs and Bud Club (which has significantly grown).
- To continue and develop partnership with Mount Tamar.

Government policy is to encourage and sustain an environment where third sector organisations play an increasing role in the delivery of public services. It should be noted that people who use this service have complex issues; problematic use of alcohol and other drugs is multi-faceted. More recently the term being used to identify these people is "multiple vulnerabilities and complex needs".

Public benefit

The Trustees have complied with their duty outlined in Section 4 of the Charities Act 2006, to have due regard to public benefit guidance issued by the Charity Commission.

The review of our activities given in this document exemplifies how we have acted for the benefit of the public in and around the City of Plymouth.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



Judge W E M Taylor

Date: 29/10/22

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent Examiner's Report to the Trustees of Hamoaze House ('the Charity')

I report to the charity Trustees on my examination of the accounts of 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 the 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 ICAEW, 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:

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Bishop Fleming LLP
Pamela Tuckett FCA, DChA

Dated: 16-11-2022

Bishop Fleming LLP
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations and legacies	4	-	26,739	26,739	75,452
Charitable activities	5	156,597	392,396	548,993	548,144
Other trading activities	6	-	120,540	120,540	67,323
Investments	7	-	122	122	322
TOTAL INCOME		156,597	539,797	696,394	691,241
EXPENDITURE ON:					
Raising funds		-	33,208	33,208	27,880
Charitable activities	8	156,597	508,287	664,884	637,416
TOTAL EXPENDITURE		156,597	541,495	698,092	665,296
NET MOVEMENT IN FUNDS		-	(1,698)	(1,698)	25,945
RECONCILIATION OF FUNDS:					
Total funds brought forward		-	1,293,244	1,293,244	1,267,299
Net movement in funds		-	(1,698)	(1,698)	25,945
TOTAL FUNDS CARRIED FORWARD		-	1,291,546	1,291,546	1,293,244

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 25 form part of these financial statements.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:03590328**

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	12	810,186	829,560
CURRENT ASSETS			
Stocks	13	447	335
Debtors	14	73,610	44,160
Cash at bank and in hand		467,678	519,700
		<u>541,735</u>	<u>564,195</u>
Creditors: amounts falling due within one year	15	(60,375)	(100,511)
NET CURRENT ASSETS		<u>481,360</u>	<u>463,684</u>
TOTAL NET ASSETS		<u><u>1,291,546</u></u>	<u><u>1,293,244</u></u>
CHARITY FUNDS			
Restricted funds	16	-	-
Unrestricted funds	16	1,291,546	1,293,244
TOTAL FUNDS		<u><u>1,291,546</u></u>	<u><u>1,293,244</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


Judge W E M Taylor

Date: 28/10/22

The notes on pages 12 to 25 form part of these financial statements.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. GENERAL INFORMATION

The Charity is a Company limited by guarantee. The Members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per Member of the Charity.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 GOING CONCERN

The financial statements have been prepared on a going concern basis. The Charity continues to provide services to users, has continuing contracts for services and has sufficient reserves to cover any short term reductions in income/additional costs. Based on these factors, the Trustees consider that the going concern basis continues to be appropriate.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 GOVERNMENT GRANTS

Revenue government grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the following bases.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Short-term leasehold property	- 20% straight line
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 33% straight line

2.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES (continued)

2.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.14 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.15 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 costs 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.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Whilst there is a level of assumption in these judgements, the Trustees feel these are unlikely to have a significant effect on, or cause material error to the amounts recognised in the financial statements.

4. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	-	26,739	26,739
	29,367	46,085	75,452
	29,367	46,085	75,452

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	-	3,440	3,440
Government grants	29,367	42,645	72,012
	29,367	46,085	75,452

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
SHARP - Substance Misuse Project	68,528	-	68,528
PCC Hidden Harm Grant	38,069	-	38,069
Plymouth Drug and Alcohol Team	-	336,912	336,912
Youth Referral Project	-	20,610	20,610
Lloyds TSB Foundation	50,000	-	50,000
Other Grant and Contract Income	-	21,069	21,069
Love Thy Neighbour	-	-	-
Sport England Grant	-	-	-
Fit and Fed Grant	-	13,805	13,805
	<u>156,597</u>	<u>392,396</u>	<u>548,993</u>
	<u>156,597</u>	<u>392,396</u>	<u>548,993</u>
	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
SHARP - Substance Misuse Project	68,527	-	68,527
PCC - Hidden Harm	38,069	-	38,069
Plymouth Drug and Alcohol Team	-	332,236	332,236
Youth Referral Project	-	10,757	10,757
Lloyds TSB Foundation	31,367	-	31,367
Other Grant and Contract Income	-	11,779	11,779
Love Thy Neighbour	24,500	-	24,500
Sport England Grant	-	29,717	29,717
Fit and Fed Grant	-	1,192	1,192
	<u>162,463</u>	<u>385,681</u>	<u>548,144</u>
	<u>162,463</u>	<u>385,681</u>	<u>548,144</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Rental and other income	73,689	73,689
Shop income	46,851	46,851
	<u>120,540</u>	<u>120,540</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Rental and other income	56,642	56,642
Shop income	10,681	10,681
	<u>67,323</u>	<u>67,323</u>

7. INVESTMENT INCOME

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest	122	122
	<u>122</u>	<u>122</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest	322	322
	<u>322</u>	<u>322</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	511,348	153,536	664,884

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	495,360	142,056	637,416

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
Staff costs	149,027	136,824
Governance costs	4,509	5,232
	153,536	142,056

9. INDEPENDENT EXAMINER'S REMUNERATION

	2022 £	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,320	3,100

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	383,367	387,898
Social security costs	30,225	28,330
Contribution to defined contribution pension schemes	30,435	29,708
	444,027	445,936

The average number of persons employed by the Charity during the year was as follows:

2022	2021
No.	No.
22	22

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
	No.	No.
In the band £60,001 - £70,000	1	-

11. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST					
At 1 April 2021	1,116,693	9,156	32,339	316,003	1,474,191
Additions	-	-	-	12,166	12,166
At 31 March 2022	<u>1,116,693</u>	<u>9,156</u>	<u>32,339</u>	<u>328,169</u>	<u>1,486,357</u>
DEPRECIATION					
At 1 April 2021	303,729	5,609	31,380	303,913	644,631
Charge for the year	22,334	1,752	320	7,134	31,540
At 31 March 2022	<u>326,063</u>	<u>7,361</u>	<u>31,700</u>	<u>311,047</u>	<u>676,171</u>
NET BOOK VALUE					
At 31 March 2022	<u>790,630</u>	<u>1,795</u>	<u>639</u>	<u>17,122</u>	<u>810,186</u>
At 31 March 2021	<u>812,964</u>	<u>3,547</u>	<u>959</u>	<u>12,090</u>	<u>829,560</u>

13. STOCKS

	2022 £	2021 £
Stocks for resale	<u>447</u>	<u>335</u>

14. DEBTORS

	2022 £	2021 £
DUE WITHIN ONE YEAR		
Trade debtors	41,019	24,379
Prepayments and accrued income	32,591	19,781
	<u>73,610</u>	<u>44,160</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	21,331	26,349
Other creditors	19,212	10,742
Accruals and deferred income	19,832	63,420
	60,375	100,511
	2022	2021
	£	£
Deferred income at 1 April 2021	37,737	13,045
Resources deferred during the year	3,700	34,565
Amounts released from previous periods	(34,565)	(9,873)
	6,872	37,737

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

16. STATEMENT OF FUNDS

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Staff restructuring	50,000	-	-	-	50,000
Property maintenance	82,632	-	-	-	82,632
Net book value of fixed assets	829,560	-	(31,540)	12,166	810,186
	<u>962,192</u>	<u>-</u>	<u>(31,540)</u>	<u>12,166</u>	<u>942,818</u>
GENERAL FUNDS					
General funds	331,052	539,797	(509,955)	(12,166)	348,728
TOTAL UNRESTRICTED FUNDS	<u>1,293,244</u>	<u>539,797</u>	<u>(541,495)</u>	<u>-</u>	<u>1,291,546</u>
RESTRICTED FUNDS					
Restricted revenue funds	-	156,597	(156,597)	-	-
TOTAL OF FUNDS	<u><u>1,293,244</u></u>	<u><u>696,394</u></u>	<u><u>(698,092)</u></u>	<u><u>-</u></u>	<u><u>1,291,546</u></u>

Designated funds

Staff restructuring – Hamoaze House is reliant upon finite project funding. In order to attract staff to posts within the organisation, it is not normal practice to issue fixed term contracts. Therefore it may be necessary to make posts redundant were funding to end and this designated fund is included to cover the anticipated costs of this restructuring.

Property maintenance – Hamoaze House is a grade II listed building and as such requires a great deal of maintenance and upkeep. The Trustees think it prudent to set aside funds to support the cyclical and often expensive maintenance requirements.

Net book value of fixed assets - represents the value of fixed assets not available for day to day use as cash.

Restricted funds

The revenue expenditure fund relates to donations and grants received in respect of revenue expenditure.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Staff restructuring	50,000	-	-	-	50,000
Property maintenance	82,632	-	-	-	82,632
Net book value of fixed assets	888,744	-	(33,303)	(25,881)	829,560
	<u>1,021,376</u>	<u>-</u>	<u>(33,303)</u>	<u>(25,881)</u>	<u>962,192</u>
GENERAL FUNDS					
General funds	<u>245,923</u>	<u>499,411</u>	<u>(440,163)</u>	<u>25,881</u>	<u>331,052</u>
RESTRICTED FUNDS					
Restricted revenue funds	-	162,463	(162,463)	-	-
Coronavirus Job Retention Scheme	-	29,367	(29,367)	-	-
	<u>-</u>	<u>191,830</u>	<u>(191,830)</u>	<u>-</u>	<u>-</u>
TOTAL OF FUNDS	<u><u>1,267,299</u></u>	<u><u>691,241</u></u>	<u><u>(665,296)</u></u>	<u><u>-</u></u>	<u><u>1,293,244</u></u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

17. SUMMARY OF FUNDS

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	962,192	-	(31,540)	12,166	942,818
General funds	331,052	539,797	(509,955)	(12,166)	348,728
Restricted funds	-	156,597	(156,597)	-	-
	<u>1,293,244</u>	<u>696,394</u>	<u>(698,092)</u>	<u>-</u>	<u>1,291,546</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	1,021,376	-	(33,303)	(25,881)	962,192
General funds	245,923	499,411	(440,163)	25,881	331,052
Restricted funds	-	191,830	(191,830)	-	-
	<u>1,267,299</u>	<u>691,241</u>	<u>(665,296)</u>	<u>-</u>	<u>1,293,244</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	810,186	810,186
Current assets	541,735	541,735
Creditors due within one year	(60,375)	(60,375)
TOTAL	<u>1,291,546</u>	<u>1,291,546</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	829,560	829,560
Current assets	564,195	564,195
Creditors due within one year	(100,511)	(100,511)
TOTAL	1,293,244	1,293,244

19. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £28,706 (2021: £29,708). Contributions totalling £4,305 (2021: £4,212) were payable to the fund at the balance sheet date and are included in creditors.

20. OPERATING LEASE COMMITMENTS

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	648	14,250
Later than 1 year and not later than 5 years	1,296	-
	1,944	14,250

21. RELATED PARTY TRANSACTIONS

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2022.

22. CONTROLLING PARTY

The Charitable Company is controlled by its Trustees.

HAMOAZE HOUSE

England & Wales - Charity number 1070430

Accounts

Registered number: 03590328
Charity number: 1070430

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

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**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	Judge W E M Taylor, Director Mrs S J Hobbs Mr S J Pearce Mr M R Thomas Cllr B Vincent Mr A J Westall (resigned 29 October 2020) Mr S D Young Mrs E Fluellen Mrs W A Hannon
Company registered number	03590328
Charity registered number	1070430
Registered office	Hamoaze House Mount Wise Devonport Plymouth Devon PL1 4JQ
Chief Executive Officer	Mr M Bignell
Bankers	The Co-Operative Bank Plc PO Box 250 Skelmersdale Lancashire WN8 6WT

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees present their report and the certified financial statements for the year ended 31 March 2020. The accounts have been drawn up in compliance with the Statement of Recommended Practice – Accounting and Reporting by Charities (as revised in March 2005) ('SORP'), the Charities Act 2011, the Companies Act (2006), and in accordance with the company's Memorandum and Articles of Association.

Structure, governance, and management

The company was incorporated on 30 June 1998 and attained registered Charity status on 7 July 1998. The company is limited by guarantee and does not have a share capital.

Trustee recruitment, induction, and training

The Trustees who served during the year and since the year end are set out on page 1. The Board of Trustees, which meets regularly during the year, appoints trustees and deals with the induction process for new trustees.

All new Trustees are given the opportunity to tour the project and meet both service users and staff. Trustees are always invited to various celebrations and festivities throughout the year, however, please note that during the period April 2020 to March 2021 these opportunities were not available due to Covid-19 government guidelines. Hamoaze House also has an open-door policy encouraging trustees to drop in.

Charity Commission booklets are also provided for new trustees such as "The Essential Trustee" to outline the role.

Organisational structure and decision-making policy

Day to day decisions are ultimately made by the Chief Executive in collaboration with the Senior Leadership Team. All decisions are made using appropriate operational policy and procedures, and if needed in consultation with the Specialist Public Health Consultant at the Office of the Director of Public Health, Plymouth City Council, Hamoaze House's core funder. Plymouth City Council is now responsible for implementing the Government's drug strategy at a local level, including commissioning, and developing treatment services. The City has announced that the tender for services for 'multiple and complex needs' will need to be a collaborative partnership approach. This will mean that services working with people with multiple and complex needs will work very closely together using simple core assessment with multiple access to services. Closing gaps between services and ensuring that there is no duplication of services. Hamoaze House is working with partners to be able to apply for the tender. We have now established an Alliance with relevant partners commissioned by the current Complex Needs Budget. As such we have set up an integrated Model Development Group to collaborate with providers from across the sector including service users, family members and commissioners to co-produce a system model that will meet current and future demand. This is in preparation for the anticipated tendering process. Since this time the Alliance successfully completed the tendering process. The Alliance went live from the 1st April 2019.

We have now been working together since this time as an Alliance to co-produce, co-ordinate and provide a range of support services for people with complex needs. As an Alliance, members, which include the provider(s) and commissioners, will drive forwards change and respond effectively to the complex needs of the citizens of Plymouth in an ever-changing landscape, shaping the future system accordingly.

The Alliance aims to improve the lives of people with complex needs by supporting the whole person to meet their aspirations, whilst also contributing towards national outcome targets in relation to statutory homelessness, children in care and care leavers, drug treatment, reoffending rates, preventing admissions to hospital and urgent care targets.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

The purpose of the Alliance is to:

- Enable people to fulfill their potential by resolving underlying issues and causes, the consequences of which are homelessness, substance misuse, offending, mental health and risk of exploitation and in the case of parents, often has a negative impact on their capacity to meet their child(ren)s developmental, wellbeing and health needs
- Provide support to enable people to become independent and step down from services, by providing the right support at the right time, reducing the pressure on crisis and emergency services and moving towards independence and wellbeing
- Support people to achieve their goals (the things that matter most to the individuals) through an honest relationship that changes over time as aspirations grow, develop and are achieved
- Following the implementation of the Homelessness Reduction Act 2017, support the local authority in discharging its statutory duties in relation to homelessness.

Any strategic decision would be made in consultation and with the approval of the Board of Trustees.

Hamoaze House continuously collects data and returns this monthly and quarterly to the National Drug Treatment Monitoring Service (NDTMS).

Many areas are monitored, including waiting times to access treatment, duration of treatment, treatment modalities, family involvement, care planning and reviews. HALO our chosen case management system is now used by all staff. This is a system that allows there to be a single virtual case file, in which, all specialist drug and alcohol services providing treatment, or a specific modality has access and can input to this file. This is to prevent replication of i.e., assessments, risk assessments and case notes. The file is essentially owned by the service user.

As part of a collaborative partnership approach, we are piloting a single assessment process with our partners with shared training to reduce duplication and for the services to appear seamless for the service user. In the past 24 months the Alliance has made considerable steps in stepping away from duplication and able to make cost savings as such. We also have come together as an Alliance collaborate and work together to deliver effective homeless services and accommodation services and as such significantly reduced the number of people spend lengthy periods of time in bed and breakfast. There is also now a multi-disciplinary team dealing with access to accommodation with one single referral and assessment process.

However, the Alliance's focus and attention turned to managing services and continuing to offer services under the threat of Covid-19 and the subsequent government guidelines. On the 23rd of March 2020 Hamoaze House closed its doors and immediately began to develop a system of virtual support. This started with telephone calls, emails and Skype contact and developed into a variety of platforms such as Zoom Groups and Workshops, closed Facebook rooms, 1 – 1 facetime support, texting and of course telephone conversations. This has proved highly successful and daily we are able to support an average of 50 people. With the reduction of the restrictions through government guidelines we have started a slow process of opening our doors allowing clients back into the building. This has been achieved by adhering to all government, public health, and Plymouth City Council guidelines. However, this is a stepped approach, and we still offer daily support including groups and activities through Zoom platforms. It is anticipated that even when all current restrictions are lifted, as well as opening our doors fully and supporting service users face to face, we will continue to offer daily online support for those individuals who are unable to access the service or unwilling to attend in person.

We also as part of the Alliance provide in partnership with following the instructions of the government needed to get all of the people rough sleeping, and or living in dormitory style accommodation off the streets, out of dormitory accommodation and into single room living. This happened within 5 days and was a very good example of Alliance working. All appropriate staff from Hamoaze were moved across to help supervise the 27 rooms of accommodation as were other staff members from within the Alliance. We also had a member of staff and some volunteers preparing and cooking 27 meals a day at Hamoaze and delivering them to the houses. This was enormously successful. However, as the above provision was ending on the 31st Dec 2020, Hamoaze House received grant funding to convert the previous Winter Provision dormitory accommodation into a single

**HAMOAZE HOUSE
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

independent 8 bedroomed units as per covered guidelines. We also received funding to purchase 4 independent sleeping pods which are situated in the courtyard adjacent to the Winter Provision. In November last year (2020) as a result of us beginning to prepare Hamoaze House for re-opening we re-opened the Winter Provision. We have also seen a steady increase in the number of clients referring themselves or being referred to Hamoaze for support.

Seymour House re-opened on the 14th September 2020 under safe working practices for schools and we are once again working in partnership with Mount Tamar to provide support for those complex young people at risk of exclusion from main-stream school. The Seymour House Youth Team were furloughed during the periods of closure, this enabled us to retain our experienced staff and avoid redundancies. The services we deliver depend on the knowledge, skills, and experience of our staff team.

Our Hidden Harm service is back up to full capacity and is working well, some increase in mental health problems and more impoverished families struggling to make ends meet was noted due to the lock down and the additional stresses this brought.

It is important to note that the lockdown has compounded the common mental health difficulties of those using our services, increasing anxiety, loneliness, and isolation.

The Charity shop reopened on the 3rd July 2020 however, had we not received the retail grants and the opportunity to furlough staff, it is very unlikely that we would have been able to sustain operations.

Risk management

The Trustees confirm that the major risks to which the Charity is exposed as identified by the Trustees have been reviewed and systems are established to mitigate those risks. A full review of all our Safeguarding Policies and Procedures have been completed and compliance with the new GDPR Regulations.

Objects and activities

In furtherance of its objectives and public benefit, the Charity's principle objectives according to its governing document are:

To preserve and safeguard the health, well-being and recovery of all persons whose lives are affected by dependency upon drugs (illegal and legal) and/or alcohol and the families of such persons and their community's.

To treat, preserve, intervene and safeguard the health and wellbeing of those persons at risk and vulnerable persons, young people, individuals and families.

To promote the education and further the attendance and attainment of those persons who have been unable to succeed in the traditional education system

To provide and manage a specialist day care centre for the benefit of the general public in Plymouth and elsewhere.

To advance the life skills of young people by, for example:

The provision of recreational and leisure time activities in the interest of social welfare, designed to improve their conditions of life.

The provision of support and activities which develop their skills, capacities and capabilities thus enabling them to participate in society as mature and responsible individuals

The Charity operates day to day support facilities for all persons affected by problematic substance use and multiple vulnerabilities and complex needs in the community, an alternative education programme and a

**HAMOAZE HOUSE
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

weekend and holiday short breaks programme for children and young people with disabilities. The program includes but is not limited to:

Individualised Recovery Care Plans	Theatre and drama productions
Structured time management	Music, i.e. writing, playing and performing
Group therapy	Anger management
Health promotion	Gardening and vegetable growing
Relapse prevention	Early intervention initiatives
Leisure and sport	Support into employment and training
Young persons' support	Education
Families' support	Life skills
Creative Writing	Seymour Young Peoples Day Support Service
Cookery	Student Placement
Supervised Contact	Fit and Fed (in conjunction with PCC)
Trampolining – British Gymnastics Qualification	Barista Project
Sensory Room	SHARP Project (in partnership with Harbour)
Hidden Harm Support and Training	Yoga
Core Maths and English	Charity Shop Volunteering
Various programs of online virtual support	

Young People

Our partnership continues with Mount Tamar (a specialist education provider) delivering services out of Seymour House. This service engages with several young people with specialist education needs (SEN's). This includes cognition and learning, autistic spectrum conditions, medical needs, physical disabilities, specific learning difficulties (dyslexia/dyscalculia). We are also supporting some of the Outreach provision.

The Charity hopes to build on the success of the current provision in the next financial year and beyond.

Strategic objectives

The overall objective is to encourage and support people in developing and improving skills and strategies to facilitate a move on from dependent behaviour (substances, lifestyles and associated agencies).

In addition, of particular significance is the objective to provide support for families, parents and young people affected by problematic substance use within their family and/or neighbourhood. This is achieved through offering structured day programmes individually tailored to the identified need of the client.

In support of this we are currently able to offer a dedicated service known as Hidden Harm, to young people whose lives are affected by the problematic drug or alcohol use of their parents or carers.

Hamaoze House is fully signed up with the recently established Alliance. Plymouth City Council in conjunction with all partners and people continue through the Alliance to co-design the future Complex Needs System. This will enable people using services to be supported flexibly, receiving the right care, at the right time, in the right place.

This Alliance Model is focused on creating systemic change; changes to culture, funding structures, commission and policy which will support this new way of working. Together we have created a contractual environment where suppliers share responsibility for achieving outcomes and are mutually supportive, all decisions are made on the best outcome for people using services.

The vision is to improve the lives of people with complex needs, supporting the whole person to meet their aspirations and to participate in and contribute to all aspects of life.

Alliance success is based on leadership, alignment, shared risks and incentives and a commitment to collaboration. It promotes a new way of working, it drives collaboration and innovation, provides integrated care and improves efficiency and stability promoting sustainable outcomes for those people using the services.

**HAMOAZE HOUSE
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Achievements and performance

The successful realisation of each service user's care plan, their purpose for being here, is monitored with regular reviews by Hamoaze House staff, client and referrer. Many of the policies are standard with other drug and alcohol service providers.

Performance objectives

- To increase capacity of adult service users to 72.
(Note: During the Covid 19 first lockdown we saw a gradual but steady increase in people requiring support.)
 - With a significant increase in mental health issues
 - People struggling financially
 - Spiraling alcohol use.

- To maintain capacity of young people's combined service at 40.
(Note: This was impacted during the Covid lockdown period leaving many young people isolated as services and professionals closed and went into lockdown and staff furloughed/isolating. We continued to offer support, particularly to the Hidden Harm cohort via telephone, text and face to face whenever it was assessed as necessary. A significant number of young people and families were in crisis because prior to Covid they were surrounded by professionals and services which disappeared overnight.)

- To increase capacity of affected others' group to 20.
(Note: During the Covid 19 first lockdown period this figure increased to 26 families who were supported by telephone, email and virtually through Zoom.)

- To increase access to our facilities, such as the cabin, for the benefit of families, young people and children through a multi-agency approach.

- To continue to develop opportunities for greater partnership working, through the Alliance with a view to embedding collaboration and combined service provision.

- To provide education, training and employment opportunities for those using our services through the Hamoaze House Charity Shop and the Hamoaze House Coffee Box.

- To offer virtual online support for those who cannot or do not wish to access face to face groups and for this also to be available to compliment those already receiving face to face support.

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

Significant activities for achieving objectives

To continually improve on quality of service.

To actively promote Hamoaze House's services.

To build capacity with "Not Engaged in Employment Training or School" Young people ("NEETS" – Not in Education, Employment, Training or School).

Actively promote the facilities available at Hamoaze House and build on current working relationships with all services involved in adult social care and child social care.

The Coffee Box was also affected due to the lockdown but as soon as we were able to re-open, we did so. Initially this was the only available outside location locally to sell coffee to members of the public and was extremely popular. This is a small venture where service users will benefit from education, training and improved employment opportunities through customer service, barista training, food and hygiene training and bookkeeping experience. All profit earnings from this project will be used to further the work of Hamoaze and Seymour House.

The Charity Shop has proven to be an effective way to build an independent income stream, wider engagement with the community and the city and particularly providing volunteering opportunities for those citizens using our services including accredited retail training.

We have also benefited this year from some of the funding that became available to help organisations/charities delivering services for people to re-open. These grants have allowed us to purchase furniture and soft furnishings with new wipeable furniture/furnishings, hands-free sanitizing stations, steam cleaning equipment, carpet cleaning equipment, additional IT equipment to avoid cross contamination and enabled effective home working by some staff. The IT infrastructure was completed during lockdown which also enable staff to be able to access all their files securely through the cloud system employed,

It is important to acknowledge our continued dependence upon grants and donations to enable specific t to go ahead i.e. enhancing facilities/services, developing new projects and exceptional repairs. Due to Covid many of the maintenance and repairs were not permitted for the period 2020/2021. We are now focused on catching up with all urgent repairs and refurbishments.

Financial review

It would be important to note and convey the diligence of Trustees when considering crucial policy proposals and expenditure with the careful attention to the possible outcome of such decisions both good or bad, financial or otherwise. With particular focus on both the risk and opportunities with each individual decision.

Revenue funding

Core revenue funding to cover the ongoing operating expenses has been covered for the next few months.

Principal funding sources

The principle funding sources of the organisation are set out in Note 4-7 of the accounts.

Reserves – Unrestricted Reserves Policy

Unrestricted general funds can be used in accordance with the Charitable Objects at the discretion of the Board of Trustees.

- To protect the Charity against the consequences of any contract being terminated or not renewed resulting in redundancy of roles.

**HAMOAZE HOUSE
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

- To provide funds for urgent capital expenditure.
- To provide working capital if there are short term funding gaps.

Having completed a review of the likely costs involved the Trustees consider it to be apposite to maintain unrestricted reserves within the range £250,000 to £300,000. Current free reserves are £331,052.

Restricted funds can only be used for restricted purposes within the objects of the Charity.

Fundraising

We are predominately funded by public health grants and individual grant making trusts. Hamoaze House do not employ professional bodies or employ any fundraising staff. Hamoaze has a 'Just Giving' page on our website. We occasionally receive donations from supportive individuals and now raise independent funds through the Charity Shop and Coffee Box.

Pay Policy

This Pay Policy Statement sets out the Hamoaze House policy on pay and conditions for senior managers and employees.

Hamoaze House aims to attract and retain employees to deliver its objectives. In determining pay for senior managers and all other employees Hamoaze House operates in accordance with Plymouth City Council and the principles underlying the Living Wage and complies with current legislation.

KEY PRINCIPLES FOR PAY POLICY

- To be fair, reasonable and transparent
- To be affordable
- To reward employees for their contribution to the services delivered by Hamoaze House
- To maintain rates of pay which are both competitive in the local sector marketplace, reflect the need to retain key skills and recognise the commitment and hard work of all staff

Chief Executive and Executive Directors

The Board of Trustees is responsible for setting remuneration based on salary comparison against similar posts within the local charitable sector in line with the key principles above.

OTHER EMPLOYEES' PAY STRUCTURE

(including lowest paid employees)

Remuneration for other employees is normally determined by National Government Guidelines, in association with the National Living Wage and in line with other local sector charities within the same field of operation.

Any increases to salary structure are agreed by the Board of Trustees and recorded in the minutes of those meetings.

Plans for future periods

To further pursue, participate and invest in the Alliance framework and to be a valued and respected member within this system for the benefit of the people of the city of Plymouth.

The Alliance aims to improve the lives of people with complex needs by supporting the whole person to meet their aspirations, whilst also contributing towards National outcome targets in relation to drug treatment, statutory homelessness, re-offending rates, children in care and care leavers and preventing admissions to hospitals and urgent care targets.

**HAMOAZE HOUSE
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

The purpose of the Alliance is to:

- Enable people to fulfil their potential by resolving underlying issues and causes, the consequences of which are problematic relations with substances, homelessness, offending, mental health and risk of exploitation and in the case of parents this often has a negative impact on the capacity to meet their child(ren)'s developmental, wellbeing and health needs.
- To steadily build capacity within the youth provision, essentially by responding to demand, youth clubs and Bud Club (which has significantly grown).
- To continue and develop partnership with Mount Tamar.

Government policy is to encourage and sustain an environment where third sector organisations play an increasing role in the delivery of public services. It should be noted that people who use this service have complex issues; problematic use of alcohol and other drugs is multi-faceted. More recently the term being used to identify these people is "multiple vulnerabilities and complex needs".

Public benefit

The Trustees have complied with their duty outlined in Section 4 of the Charities Act 2006, to have due regard to public benefit guidance issued by the Charity Commission.

The review of our activities given in this document exemplifies how we have acted for the benefit of the public in and around the City of Plymouth.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Judge W E M Taylor

Date: 5th December '21.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

Independent Examiner's Report to the Trustees of Hamoaze House ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

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 the 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 ICAEW, 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:

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 17/12/2021

Pamela Tuckett FCA, DChA

Bishop Fleming LLP

Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	4	29,367	46,085	75,452	27,394
Charitable activities	5	162,463	385,681	548,144	512,230
Other trading activities	6	-	67,323	67,323	122,096
Investments	7	-	322	322	1,844
		<u>191,830</u>	<u>499,411</u>	<u>691,241</u>	<u>663,564</u>
Total income					
Expenditure on:					
Raising funds		-	27,880	27,880	29,682
Charitable activities	8	191,830	445,586	637,416	595,047
		<u>191,830</u>	<u>473,466</u>	<u>665,296</u>	<u>624,729</u>
Total expenditure					
		-	25,945	25,945	38,835
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		-	1,267,299	1,267,299	1,228,464
Net movement in funds		-	25,945	25,945	38,835
		<u>-</u>	<u>1,293,244</u>	<u>1,293,244</u>	<u>1,267,299</u>
Total funds carried forward					

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 27 form part of these financial statements.

**HAMOAZE HOUSE
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REGISTERED NUMBER:03590328**

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	829,560	858,154
		<u>829,560</u>	<u>858,154</u>
Current assets			
Stocks	13	335	150
Debtors	14	44,160	86,995
Cash at bank and in hand		519,700	393,465
		<u>564,195</u>	<u>480,610</u>
Creditors: amounts falling due within one year	15	(100,511)	(71,465)
Net current assets		<u>463,684</u>	<u>409,145</u>
Total assets less current liabilities		<u>1,293,244</u>	<u>1,267,299</u>
Total net assets		<u>1,293,244</u>	<u>1,267,299</u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	1,293,244	1,267,299
Total funds		<u>1,293,244</u>	<u>1,267,299</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Judge W E M Taylor

Date: 5th Decem'21

The notes on pages 13 to 27 form part of these financial statements.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. General information

The Charity is a Company limited by guarantee. The Members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per Member of the Charity.

2. Accounting policies

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 GOING CONCERN

The accounts have been prepared on a going concern basis. At the end of the previous accounting period, the COVID19 pandemic forced a lockdown, and this affected operations within the current accounting period. The Charity has however continued to provide services to users, has continuing contracts for services and has sufficient reserves to cover short term reductions in income/additional costs. The Charity has continued operating whilst under restrictions after the year end and these restrictions have now been lifted. Based on these factors the Trustees consider that the going concern basis continues to be appropriate.

2.3 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. Accounting policies (continued)

2.4 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 GOVERNMENT GRANTS

Revenue government grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the following bases.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Short-term leasehold property	- 20% straight line
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 33% straight line

2.8 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. Accounting policies (continued)

2.10 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

2.14 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.15 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 costs 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.

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGMENT

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Whilst there is a level of assumption in these judgements, the Trustees feel these are unlikely to have a significant effect on, or cause material error to the amounts recognised in the financial statements.

4. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	-	3,440	3,440
Government grants	29,367	42,645	72,012
	<u>29,367</u>	<u>46,085</u>	<u>75,452</u>
		Unrestricted funds 2020 £	Total funds 2020 £
Donations		27,394	<u>27,394</u>

**HAMOAZE HOUSE
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Income from charitable activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
SHARP - Substance Misuse Project	68,527	-	68,527
PCC Hidden Harm Grant	38,069	-	38,069
Plymouth Drug and Alcohol Team	-	332,236	332,236
Youth Referral Project	-	10,757	10,757
Lloyds TSB Foundation	31,367	-	31,367
Other Grant and Contract Income	-	11,779	11,779
Comic Relief - Family Resilience	-	-	-
Love Thy Neighbour	24,500	-	24,500
Sport England Grant	-	29,717	29,717
Fit and Fed Grant	-	1,192	1,192
	162,463	385,681	548,144
	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
SHARP - Substance Misuse Project	69,067	-	69,067
PCC - Hidden Harm	38,069	-	38,069
Plymouth Drug and Alcohol Team	-	352,000	352,000
Youth Referral Project	-	29,341	29,341
Lloyds TSB Foundation	9,958	-	9,958
Other Grant and Contract Income	1,560	5,040	6,600
Comic Relief - Family Resilience	7,195	-	7,195
	125,849	386,381	512,230

**HAMOAZE HOUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Rental and other income	56,642	56,642
Shop income	10,681	10,681
	<u>67,323</u>	<u>67,323</u>

	Unrestricted funds 2020 £	Total funds 2020 £
Rental and other income	85,897	85,897
Shop income	36,199	36,199
	<u>122,096</u>	<u>122,096</u>

7. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest	322	322
	<u>322</u>	<u>322</u>

	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest	1,844	1,844
	<u>1,844</u>	<u>1,844</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	495,360	142,056	637,416

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Charitable activities	397,549	197,498	595,047

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	Total funds 2020 £
Staff costs	136,824	192,021
Governance costs	5,232	5,477
	142,056	197,498

9. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,100	3,000

10. Staff costs

	2021 £	2020 £
Wages and salaries	387,898	395,932
Social security costs	28,330	35,138
Contribution to defined contribution pension schemes	29,708	17,615
	445,936	448,685

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
	22	22

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel comprise the Senior Management Team. The aggregate employee benefits payable to the key management personnel for the year was £72,152 (2020: £69,965), this included pension and social security costs of £11,902 (2020: £9,965).

**HAMOAZE HOUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

12. Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
COST OR VALUATION					
At 1 April 2020	1,116,693	9,156	32,339	311,294	1,469,482
Additions	-	-	-	4,709	4,709
At 31 March 2021	<u>1,116,693</u>	<u>9,156</u>	<u>32,339</u>	<u>316,003</u>	<u>1,474,191</u>
DEPRECIATION					
At 1 April 2020	281,395	3,970	31,060	294,903	611,328
Charge for the year	22,334	1,639	320	9,010	33,303
At 31 March 2021	<u>303,729</u>	<u>5,609</u>	<u>31,380</u>	<u>303,913</u>	<u>644,631</u>
NET BOOK VALUE					
At 31 March 2021	<u><u>812,964</u></u>	<u><u>3,547</u></u>	<u><u>959</u></u>	<u><u>12,090</u></u>	<u><u>829,560</u></u>
At 31 March 2020	<u><u>835,298</u></u>	<u><u>5,186</u></u>	<u><u>1,279</u></u>	<u><u>16,391</u></u>	<u><u>858,154</u></u>

13. Stocks

	2021 £	2020 £
Coffee boxes for resale	<u><u>335</u></u>	<u><u>150</u></u>

**HAMOAZE HOUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. Debtors

	2021 £	2020 £
DUE WITHIN ONE YEAR		
Trade debtors	24,379	57,915
Prepayments and accrued income	19,781	29,080
	<u>44,160</u>	<u>86,995</u>

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	26,349	22,968
Other creditors	10,742	22,380
Accruals and deferred income	63,420	26,117
	<u>100,511</u>	<u>71,465</u>
	2021 £	2020 £
Deferred income at 1 April 2020	13,045	16,328
Resources deferred during the year	34,565	9,873
Amounts released from previous periods	(9,873)	(13,156)
	<u>37,737</u>	<u>13,045</u>

**HAMOAZE HOUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Staff restructuring	50,000	-	-	-	50,000
Property maintenance	82,632	-	-	-	82,632
Net book value of fixed assets	888,744	-	(33,303)	(25,881)	829,560
	<u>1,021,376</u>	<u>-</u>	<u>(33,303)</u>	<u>(25,881)</u>	<u>962,192</u>
GENERAL FUNDS					
General funds	245,923	499,411	(440,163)	25,881	331,052
	<u>1,267,299</u>	<u>499,411</u>	<u>(473,466)</u>	<u>-</u>	<u>1,293,244</u>
RESTRICTED FUNDS					
Restricted revenue funds	-	162,463	(162,463)	-	-
Coronavirus Job Retention Scheme	-	29,367	(29,367)	-	-
	<u>-</u>	<u>191,830</u>	<u>(191,830)</u>	<u>-</u>	<u>-</u>
TOTAL OF FUNDS	<u><u>1,267,299</u></u>	<u><u>691,241</u></u>	<u><u>(665,296)</u></u>	<u><u>-</u></u>	<u><u>1,293,244</u></u>

**HAMOAZE HOUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. Statement of funds (continued)

Statement of funds - prior year

Designated funds

Staff restructuring – Hamoaze House is reliant upon finite project funding. In order to attract staff to posts within the organisation, it is not normal practice to issue fixed term contracts. Therefore it may be necessary to make posts redundant were funding to end and this designated fund is included to cover the anticipated costs of this restructuring.

Property maintenance – Hamoaze House is a grade II listed building and as such requires a great deal of maintenance and upkeep. The Trustees think it prudent to set aside funds to support the cyclical and often expensive maintenance requirements.

Net book value of fixed assets - represents the value of fixed assets not available for day to day use as cash.

Restricted funds

The *revenue expenditure* fund relates to donations and grants received in respect of revenue expenditure.

Coronavirus Job Retention Scheme - this is funding received from the government in respect of the Coronavirus Job Retention Scheme.

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Staff restructuring	50,000	-	-	-	50,000
Property maintenance	82,632	-	-	-	82,632
Computer equipment/IT infrastructure	6,750	-	-	(6,750)	-
Net book value of fixed assets	881,994	-	-	6,750	888,744
	<u>1,021,376</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,021,376</u>

**HAMOAZE HOUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. Statement of funds (continued)

GENERAL FUNDS

General funds	207,088	537,715	(498,880)	-	245,923
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RESTRICTED FUNDS

Restricted revenue funds	-	125,849	(125,849)	-	-
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TOTAL OF FUNDS	1,228,464	125,849	(624,729)	-	1,267,299
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17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	1,021,376	-	(33,303)	(25,881)	962,192
General funds	245,923	499,411	(440,163)	25,881	331,052
Restricted funds	-	191,830	(191,830)	-	-
	1,267,299	691,241	(665,296)	-	1,293,244

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	1,021,376	-	-	-	1,021,376
General funds	207,088	537,715	(498,880)	-	245,923
Restricted funds	-	125,849	(125,849)	-	-
	1,228,464	663,564	(624,729)	-	1,267,299

HAMOAZE HOUSE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	829,560	829,560
Current assets	564,195	564,195
Creditors due within one year	(100,511)	(100,511)
TOTAL	<u>1,293,244</u>	<u>1,293,244</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	858,154	858,154
Current assets	480,610	480,610
Creditors due within one year	(71,465)	(71,465)
TOTAL	<u>1,267,299</u>	<u>1,267,299</u>

19. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £29,708 (2020: £17,615). Contributions totalling £4,212 (2020: £7,009) were payable to the fund at the balance sheet date and are included in creditors.

20. Operating lease commitments

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	14,250	28,250
Later than 1 year and not later than 5 years	-	14,250
	<u>14,250</u>	<u>42,500</u>

**HAMOAZE HOUSE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

21. Related party transactions

During the year, the Charity received income from a related party, with a common Trustee, of £Nil (2020: £88) for venue hire at Hamoaze House. At the year end, £Nil (2020: £88) was included within trade debtors.

22. Controlling party

The Charitable Company is controlled by its Trustees.

