

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

**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.

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.

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.

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.

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)
NET CURRENT ASSETS		<u>599,791</u>	<u>556,326</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,358,765</u>	<u>1,338,477</u>
TOTAL NET ASSETS		<u><u>1,358,765</u></u>	<u><u>1,338,477</u></u>
CHARITY FUNDS			
Restricted funds	16	-	49,554
Unrestricted funds	16	1,358,765	1,288,923
TOTAL FUNDS		<u><u>1,358,765</u></u>	<u><u>1,338,477</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:

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		(2,246)	54,827
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.

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

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

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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>

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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

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

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

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

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

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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
	173,636	171,324

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	5,000	3,780

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
	597,680	500,940

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

	2024 No.	2023 No.
Staff	27	24

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

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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	1,116,693	9,156	32,339	335,306	1,493,494
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	370,731	9,156	32,339	322,294	734,520
NET BOOK VALUE					
At 31 March 2024	745,962	-	-	13,012	758,974
At 31 March 2023	768,296	422	319	13,114	782,151

13. STOCKS

	2024 £	2023 £
Finished goods and goods for resale	862	582

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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).

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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	<u>385,904</u>	<u>716,634</u>	<u>(607,977)</u>	<u>(3,874)</u>	<u>490,687</u>
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>1,338,477</u>	<u>909,327</u>	<u>(889,039)</u>	<u>-</u>	<u>1,358,765</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.

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.

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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	<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>

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NOTES TO THE FINANCIAL STATEMENTS
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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>

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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	49,554	1,288,923	1,338,477

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)	20,288	46,931
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	(4,537)	55,988

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	520,259	522,505

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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	522,505	(2,246)	520,259

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
	264,648	291,421

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.

