KINGSTON CHURCHES ACTION ON HOMELESSNESS

England & Wales · Charity number 1075890

Details

Other names	KCAH
Status	Registered
Legal form	Charitable company
Company number	03735702
Registered	1999-06-09
Register	View on the Charity Commission register

Contact

Address	Kcah St. Peters Church London Road Kingston Upon Thames KT2 6QL
Phone	02082557400
Email	georgie.f@kcah.org.uk
Website	www.kcah.org.uk

Activities

Objects: ESTABLISH TO RELIEVE POVERTY AND DISTRESS AMONGST PERSONS IN THE ROYAL BOROUGH OF KINGSTON UPON THAMES AND ITS SURROUNDING AREA BY THE PROVISION OF ACCOMMODATION INFORMATION ADVICE AND ASSISTANCE AND OTHER SERVICES AND RESOURCES ON HOUSING MATTERS.

Activities: The provision of housing and welfare benefits advice and advocacy for those who are homeless or threatened with homelessness. We also provide temporary housing for motivated single homeless people.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** KINGSTON UPON THAMES
- Kingston Upon Thames

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,233,210	£1,221,139	£296,546	18
2024-03-31	£1,090,816	£1,244,877	£284,474	15
2023-03-31	£1,175,767	£1,221,263	£438,535	16
2022-03-31	£1,504,867	£1,561,560	£484,031	30
2021-03-31	£1,439,590	£1,145,676	£540,724	17

Trustees

Name	Role	Appointed
Roger Sutton	Chair	2018-10-18
Anne Catherine O'Neil		2024-07-17
Gillian Boden		2024-05-14
Julian John Adams		2024-07-17
Mark Richard Stevens		2025-09-01
PETER WILLIAM CONSTANTINE EDWARDS		2024-07-17
ROBERT JOHN BAILEY		2014-11-11

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KINGSTON CHURCHES ACTION ON HOMELESSNESS

England & Wales - Charity number 1075890

Accounts

KINGSTON CHURCHES ACTION ON HOMELESSNESS

(A company limited by guarantee)

Financial Statements
31st March 2025



Company Registration Number: 03735702

Charity Registration Number: 1075890

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
Year Ended 31 March 2025

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KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
Trustees' Annual Report (incorporating the Directors' Report)
Year Ended 31 March 2025

Reference and Administrative details

Status:	Kingston Churches Action on Homelessness is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.
Registered charity name:	Kingston Churches Action on Homelessness
Charity registration number:	1075890
Company registration number:	03735702
Principal office and registered number:	St Peters Church Hall London Road Kingston Upon Thames Surrey KT2 6QL
The Trustees:	Roger Sutton (Chair) David Lindsell Juliet Lack (Treasurer) Robert Bailey Gillian Boden (Appointed 14 May 2024) Peter Edwards (Appointed 17 July 2024) Anne O'Neil (Appointed 17 July 2024) Julian Adams (Appointed 17 July 2024) Mark Stevens (Appointed 1 September 2025)
Auditor:	Shaw Gibbs (Audit) Limited Salatin House,19 Cedar Rd Sutton, Surrey SM2 5DA
Senior Management Team:	Georgie Forshaw, Chief Executive Officer Kat Greenwood, Service Manager
Bankers:	Lloyds Bank plc CAF Bank Limited Virgin Money

CHAIR'S REPORT

Welcome to KCAH's Trustees Report

It has been another challenging year as the demand for our services has continued to increase which stretches our staff and accommodation resources to be able to help and counsel people.

In particular, HCIS, our drop in service, which offers advice on housing and benefits to those in danger of becoming homeless has continued to see a surge in numbers seeking our help.

Our Winter Night Shelter (WNS) which supports those who would otherwise sleep rough in cold weather saw an increase in demand and we understand was the largest WNS in Greater London. Our ability to provide such an enhanced provision, quickly and embrace such a demand is a loud testament of our professionalism and drive to support the homeless in our local community.

Last year I reported that we were experiencing challenges with the tenants in our Access Project. This offers accommodation in shared houses for 45 people across Kingston whom we support by developing their skills to live independently. I am pleased to say these challenges have largely been resolved due to a proactive approach by the team and understanding the core issues for people that then result in challenges for the accommodation project.

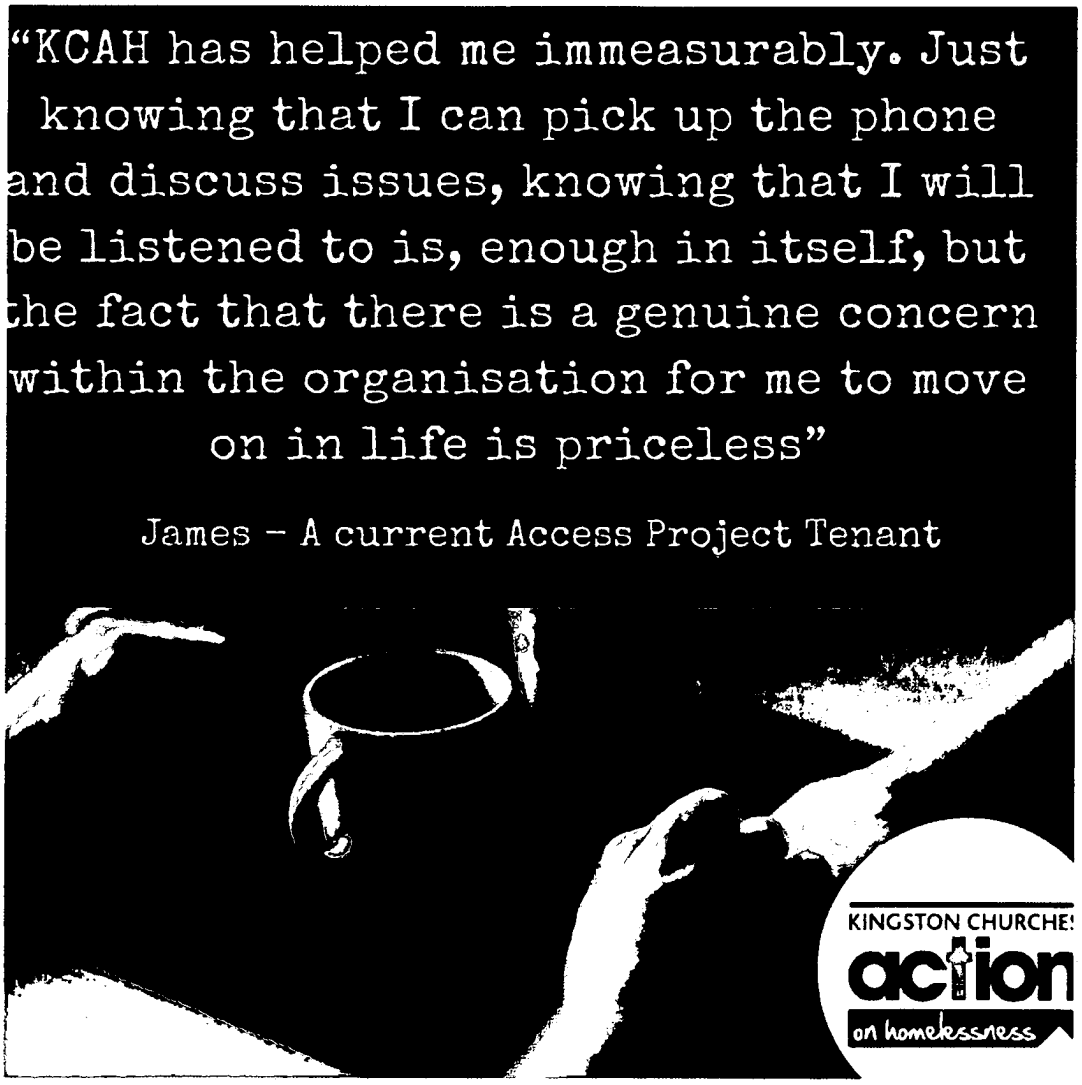
"The Bridge" offers drop - in support to those who rely on substances and who are sleeping rough or in danger of doing so and have no access to other support. This service has continued to build a strong reputation in the community working collaboratively with partner agencies.

As I have said the demand for our services has continued to grow and we need to increase our provision which means finding new premises and additional staff. We would also like to create what we call "a hub" to be able to immediately accommodate people to assess their needs and support them. Over the next year we will seek the help of local businesses and the council to provide such accommodation.

Seeing unhappiness and the growing number seeking our support puts a strain on our staff and volunteers. The trustees are so grateful for the care and devotion they give to our clients.

Roger Sutton

KCAH Chair of the Board of Trustees



The Trustees, who are also the Directors, for purposes of company law, present their report together with the audited financial statements of the charity for the year ended 31st March 2025.

Information on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the memorandum and articles of association and Statement of Recommended Practise – Accounting and Reporting by Charities: SORP applicable for charities preparing their accounts in according with the FRS 102.

OBJECTIVES & ACTIVITIES

Kingston Churches Action on Homelessness (KCAH) was set up by over 50 churches in the Royal Borough of Kingston in 1993. Under the terms of the revised Articles of Association adopted in November 2013, the object of the charity is to "relieve poverty and distress amongst persons in the Royal Borough of Kingston upon Thames and its surrounding areas by the provision of accommodation, information, advice, assistance and other services and resources on housing matters".

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

OUR VISION AND MISSION

The Vision that shapes our annual activities remains that 'Everyone in Kingston is in a safe and stable home and is able to build a happy life'. Our primary goals and purposes detailed in our Mission Statement are:

- Helping people into immediate, safe accommodation by referring them to appropriate places, such as short-term housing or hostels.
- Equipping people with the knowledge and independent skills they need to manage their housing successfully.
- Supporting people to build on the aspects of their lives that will keep them in a safe and stable home.

OUR ACTIVITIES

During the year ending 31st March 2025, the following services and activities help to support our aims and objectives:

- Housing Crisis Intervention Service (HCIS) – this is a weekday, drop-in advice and referrals service for people in housing crisis.
- Resident Support Team (RST) – our team which provide dedicated support for people living in KCAH-managed accommodation and in council housing as part of the 'Everyone In' strategy.
- Housing Services Team – this is the team who manage our property portfolio, help residents with rent arrears and support RST and HCIS.
- The Bridge – this is a support centre for people who have experienced homelessness and face issues around drugs and alcohol.
- Winter Night Shelter (WNS) – we provided overnight shelter for 45 different guests at Everyday Church and a disused office space at 19 Thames St, Kingston from January 6th 2025 to 31st March 2025.
- Strengths-Based Practise – we continue to develop and deliver our strengths-based approach across the organisation.

ACHIEVEMENTS AND PERFORMANCE

Housing Crisis Intervention Service (HCIS)

HCIS is the backbone to the work of KCAH and is a lifeline for single people in housing crisis in the Kingston Borough. The team runs a face-to-face, drop-in advice and referrals service for people in housing crisis, open on weekdays from 10am – 1pm. HCIS is funded in part by a commissioned contract with Royal Borough of Kingston ('Single Homeless Pathway') and through other grants and donations.

We offer a sensitive, person-centred approach to people using our services. Following an assessment of a person's needs, we create a plan involving free, confidential, impartial advice and advocacy on housing, welfare benefits, access to health services and securing emergency housing. If appropriate, people may be referred into one of our supported housing options, enabling a seamless handover to the KCAH Resident Support Team.

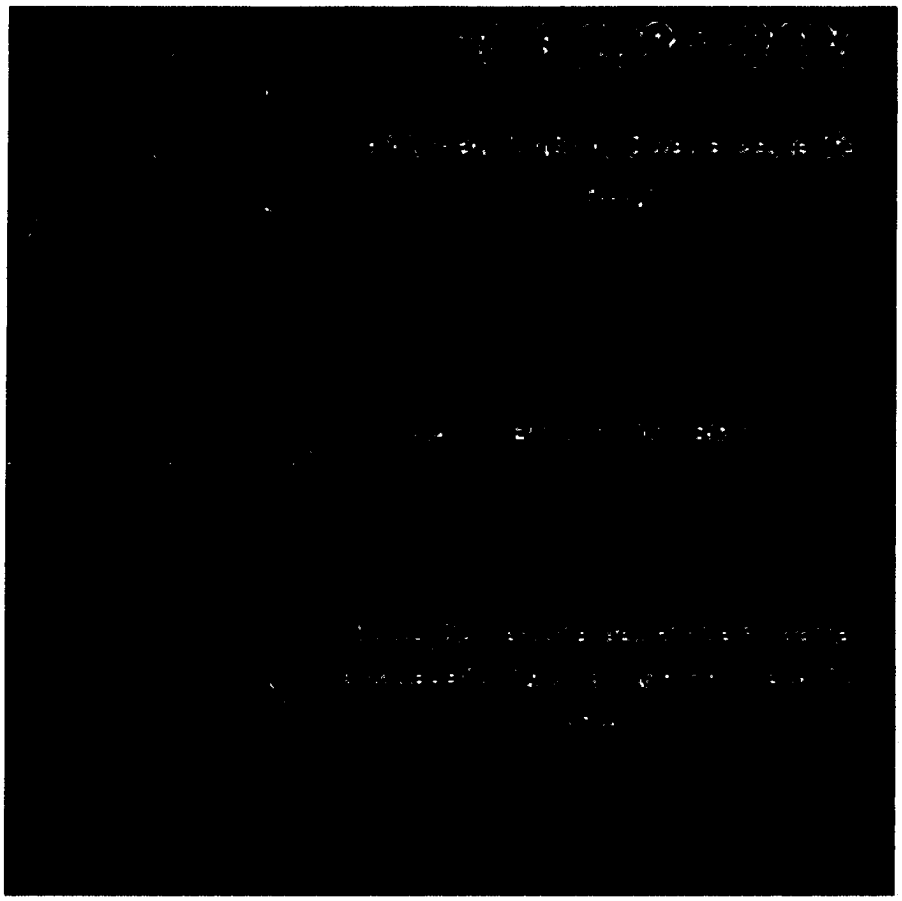
From 1 April 2024 to 31 March 2025

HCIS registered **590 new cases for 431 individuals**- an **increase of 176 cases** from last year.
Advisors spent over **5 hours** trying to resolve each case, on average.

We have run an advice service for over 20 years. The need for this service is deep-seated but heightened by the ongoing economic situation. We remain seeing those who have had a more stable history fall into homelessness, those in stable employment and relationships. Housing referrals remain a challenge for our team, due to increased rental costs, a shrinking market and rising utility bills. Traffic for foodbank vouchers was another record year, and we have been working with local communities to support additional donations of canned goods and clothing items to give to those who can't afford their own.

The Winter Night Shelter is an extension of the emergency drop in and due to the increase in numbers we could support this directly influenced the number of new, unique individuals who attended for advice and referrals.

The continued increase in household item, utility and rent cost has meant that more people are coming to KCAH to have their income maximised. The demand across existing advisors was overwhelming and we took the decision to employ an additional advisor whose sole remit is to work on benefits and income for those where there is work to be done. The numbers remain telling us that we need to do more at the point of homelessness.



Resident Support Team

Our Resident Support Team (RST) support up to 55 people who would otherwise be sleeping rough or sofa surfing. We provide accommodation in shared houses or flats that are either leased by KCAH or managed by the local council.

The RST is made up of 'Asset Coaches' who support individuals with complex needs, including mental and physical illness, substance misuse, unemployment and social isolation - many need intensive interventions. Asset Coaches are specially trained in a 'strengths-based' approach to develop a tailored support plan for each person. It's designed to help people explore their interests and passions and to develop the necessary skills, resilience and self-confidence to help them to live independently and

get and secure a safe and stable home.

Housing Services Team

The Housing Services Team (HST) is a person-led, strengths-based support for the people with whom we work.

KCAH's Access Project provides temporary supported housing for single people who find themselves homeless. The houses are leased by KCAH from private landlords. We offer two-year accommodation in shared houses, all located in the Kingston Borough. Our tenants are provided with support and encouragement using a support plan so that, in time they can move out of homelessness into independent accommodation of their own. The charity currently sub-lets 11 properties accommodating up to 45 people.

Our Resident Support Team leader working with the Housing Services Team oversees the finances of our accommodation services by monitoring rent and bills payments by tenants alongside supportive interventions from the Asset Coaches if there are arrears accruing. Most residents receive Housing Benefit which is paid directly to KCAH by the Council. Tenants are invited to discuss any financial hardship they may be experiencing and together they work out a plan.

The aim is for the tenant to be empowered, recognising the responsibilities of being a tenant and feeling in control of their finances, whilst the manager and the organisation have a realistic and safe response to the debts. Instead of punishing tenants who are on low incomes, struggling to cover their necessary expenditures, we work on maximising their income and setting up practical repayment plans.

Our Property Services Officer is in charge of handling the property portfolio of KCAH's Access accommodation project, whether that be dealing with repairs, liaising with homeowners, or inspecting the state of our properties. This Property Services Officer role is essential in maintaining a high standard in our properties, ensuring they are safe, warm homes for the duration of our tenants' stays.

Building community relationships is key to allowing someone to see their strengths and value. We are always looking to broker new relationships to support our vision

and mission. Working with secondary schools has been key to driving community spirit this past year, educating a younger generation about the realities of homelessness and giving the Charity their time in endeavours designed by KCAH. This year we worked with Surbiton High School who redecorated one of our female only properties alongside the residents. This included painting, decorating and small repairs, seen in the following pictures.

Feedback from both groups was positive – a resident has since developed a passion for art, and one of the students had this to say;

"Today has really taught me that there are those that have a lot less than me and need and benefit from any support that we can give".



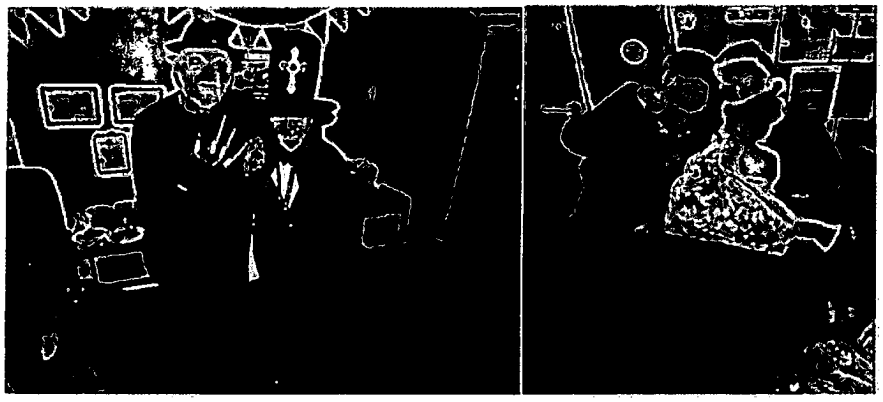
The Bridge

The Bridge remains a safe haven for the most complex of homeless people in our community. It offers drop-in sessions, group work, holistic groups, health and wellness advice, a needle exchange and outreach to wherever people are based. It's designed to be a friendly, welcoming space that is highly accessible to people who are harder to reach in the community. The Bridge team currently has an active caseload of around 71 clients.



Commissioned and funded by the Office for Health Improvement and Disparities (OHID) via the Royal Borough of Kingston, we are aiming to enable people who need help and support to gain direct access to the services they need from providers, such as Kingston Wellbeing. We believe that this initiative fits well with our mission to

work with people in the Borough of Kingston to help them get and keep a safe and stable home.



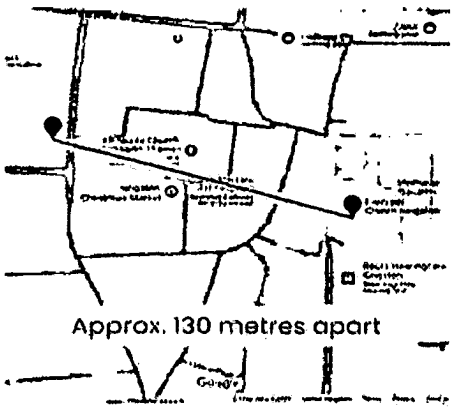
The Bridge is creative in finding ways to create a 'normal' safe place for people to attend – honouring annual events, this year, we ran a Halloween Party, Christmas Party alongside our habitual movie and popcorn afternoons, art club and bolt on experiences, such as 'Kick it' (smoking cessation).

The Bridge is becoming an integral part of someone's journey to either contemplation, sobriety, or residential treatment. We have built a niche delivery for a group of people where their needs may otherwise not be met.

Winter Night Shelter (WNS)

This winter KCAH ran the biggest Winter Night Shelter provision in Greater London. With grant funding of £20,000 received from Housing Justice (Supportive Governor of Winter Night Shelters) and £65,000 from our local authority we were able to provide a tailored service to rough sleepers in the local area during the period of January to March 2025.

A generous offer of a disused office space in the centre of Kingston and repeat use of the Everyday Church and All Saints Church within proximity enabled us to design an offer for everyone, from the most complex and challenging to those who had recently become homeless.



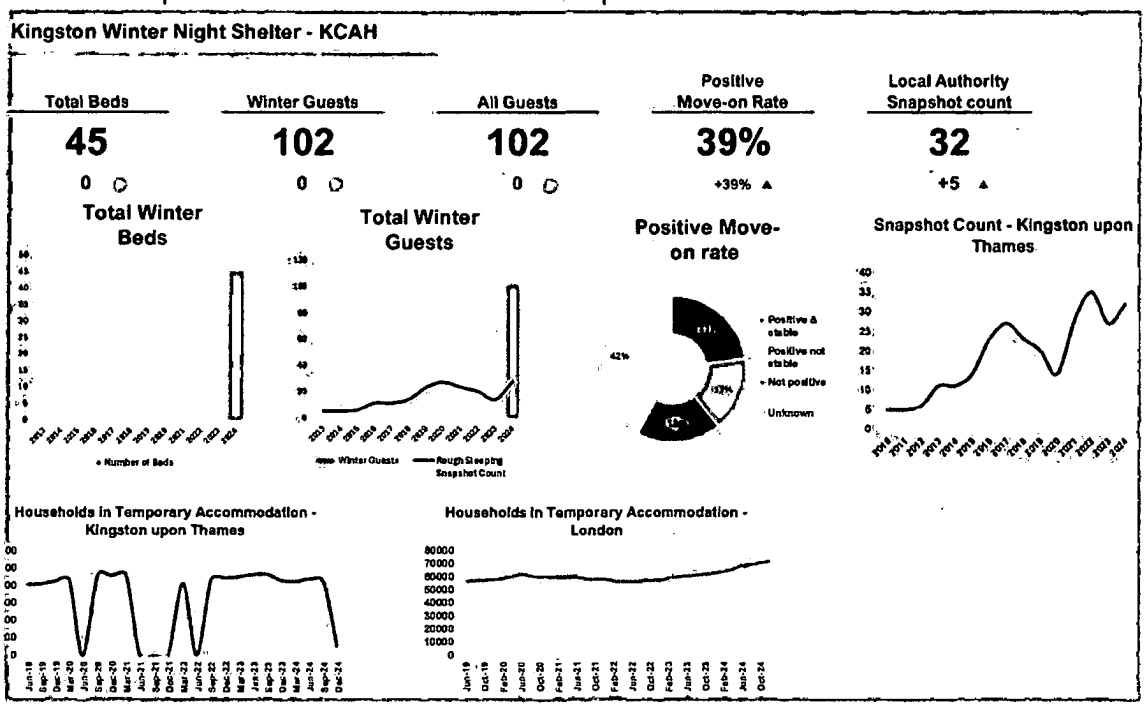
The provision was a 20 minute walk from our offices, but as can be seen from the map above, the shelters were in the centre of town, at the heart of the issue and located a close proximity to each other, supporting the concept of a 'step up, step down' offer whereby people could move between the venues depending on their needs.

Offering sanctuary from the 6th January, we operated an open access option at the Churches, for those who had substance dependencies or undiagnosed mental health issues. This was well utilised but closed early due to criminal damage. Before closure the data we collected showcased the effective nature of the model and has given proof of concept about provision moving forward.



Housing larger numbers than pre COVID this past winter, the WNS supports the national narrative of homelessness increasing. Not only the increase by numbers, but importantly the increase in the needs of those on the street. We have the hard facts that once on the streets it is much harder to offer a solution than if captured at the point of homelessness.

This data report tells us who and how we helped at the WNS.



What the data highlights is that KCAH achieved the following for those who were homeless during the three month operational period;

102 people stay at least 1 night
12 nights was the average length of stay
20 were housed long term into a sustainable option
11 went into hotel or B & B whilst they waited for the vacancy

The following case study gives more context of the human impact this provision provides;

"On 20th February 2025 N (an 18 year old asylum seeker) was brought into Everyday Assessment and Triage Hub by a member of the public who had found him cold, wet and shivering under Kingston Bridge where he had been rough

sleeping for 3 days and nights. He had been staying with a friend and attending Kingston College, studying A Levels in Maths, Physics and Computer Science, however his friend unexpectedly asked him to leave. He had nowhere to go.

N told staff he had been very reluctant to go with the stranger but did eventually agree. When N arrived at the Assessment and Triage Hub, he was thoroughly wet due to the rain, he was cold, physically weak and crying repeating that he was very afraid.

Introduced to the WNS coordinator, he was welcomed in and offered a seat and a hot drink. He had sweet tea and sat very quietly not wanting to engage. He asked me "how do I know that I will be safe here, you are complete stranger?" the WNS coordinator explained what we were offering to him and why. He was told that we would provide a dry, warm space and food and hot drinks and a mattress to sleep on. He was also advised that once assessed he should be able to move to our main WNS venue.

N appeared to visibly relax a little and took off his coat and hat. It was then that staff saw how young he was and the fear in his eyes. He didn't want to eat he just wanted to sleep. He said goodnight, snuggled down into his sleeping bag and fell asleep.

The next night N checked into our Main WN Shelter and integrated well. He just slotted in with the other guests and started coming out of his shell. N would come into the shelter, eat, chat then go to bed early. He would then get up around 04.00 to study, have breakfast then go off to college."

Over the next few weeks, he began to open up about his life. He explained how his family, mother and 2 siblings (he has never known his dad) fled Eritrea to Uganda due to civil unrest and violence. His brother was killed in Eritrea. Once in Uganda, a church that is twinned to a branch in Hillingdon, offered refuge in one of the congregations' homes. His mother then went back to Uganda to find more family but never returned and hasn't been contactable, N fears she is dead. The Church was able to support N and his sister to come to live in the UK – the accommodation offer was not sustainable and unfortunately the siblings became street homeless.

N shared that he felt very alone and isolated, but staff noticed he appeared to be growing more confident. He is really enjoying his studies and has a very strong Christian Faith. He goes to a North London Church every Sunday.

As the WNS started to wind down we began to offer N housing options but because of his age offers were limited. A place was found for him in Streatham via a charity called Carestream. N took days to decide but, in the end, declined the placement due to the distance form his college and the cost of travel. After days of discussions, we managed to get him an assessment in our own Access Project. He passed the assessment and after a few days in a hotel he moved into his room in Surbiton with which he is delighted. He is now looking so different, smiling from ear to ear, standing tall, confident, and happy. He is enjoying his life, his room and company."

Strengths-Based Practice

KCAH continues to strive towards being a completely strengths-based practice organisation. We recognise that homelessness is not just a housing issue, and a strengths-based approach is a key part of helping our clients reach their full potential. It helps us to focus on a person's strengths and interests, rather than the negative labels that often dominate their experience of the current housing and benefits system, keeping people trapped in a 'deficit mindset'.

"Working with what someone already possesses, allows them to thrive."

We firmly believe that helping people to explore their strengths and interests builds self-worth, confidence and a sense of identity. In turn, this empowers people to rebuild their lives, move on to independent living and manage their housing successfully. Strengths-based approach is now embedded in our culture - an achievement we are particularly proud of, as it was done in the shadow of the pandemic. Standing by our practice has been challenged this year as we saw a larger proportion of those in our accommodation project disengage and struggle with the cost of living. We continue

to be fluid in our approach and be the positive intervention to intervene in someone's cycle of homelessness.

We have been further challenged with retaining staff and recruiting to the team. That said, new personalities and skills are very welcomed and we most recently recruited a life coach/mentor who will really deliver our Strength – Based Practice approach, building external relationships, apprenticeships and opportunities for residents to explore their skills and develop self confidence and importantly self esteem.

Fundraising Highlights

As we continue to develop our fundraising strategy and seek more sustainable funding we are delighted that our fundraising team enjoyed a very successful year raising £401,804 (2024-£306,373), a 31.1% increase on prior year. £247,107 was generated from the internal team, £87,000 from our external fundraising consultant and £67,698 from our 3 year grant from The National Lottery.

The most significant fundraising event of the year was the organised Big Sleep Out event which took place in early October 2024 within the grounds of All Saints Church. 41 people participated in the sleep out and the activity was far reaching. More than 1,000 people donated money and the activity raised an impressive £41,772.





Other highlights from the year included the marathon runner Steve Ramek who raised over £5,000, our Winter appeal campaign 'All in for Winter' raising £5,586 and our participation in our local Dragon Boat racing on the River Thames in July 2024 which raised £2,282.

Our external fundraising consultant secured grants totalling £87,000 with significant grants from Garfield Weston (£25,000), Sisters of the Holy Cross (£20,000) and Housing Justice (£20,000).

Volunteers

Volunteers have always played a crucial role in how we function as a charity and engage with the local community. We try and offer as many volunteering opportunities as possible, such as inviting students from local schools and businesses to carry out light DIY and painting on our premises or the properties we manage. Volunteers with specialist skills often offer their time and expertise to help run workshops, such as gardening, arts and crafts or cooking. This is a key part of our strength-based work with residents to help them explore interests, develop social and life skills.

As indicated above, the Winter Night Shelter was run with assistance from 110 volunteers some of whom continue to support the charity on a regular basis. We also have a dedicated team of 4 skilled volunteers who help us with administrative tasks in the office throughout the week. They undertake tasks such as data entry, answering phones, welcoming people into the drop-in advice service, dealing with enquiries via phone and email. Suffice to say, they form an invaluable part of our team and we would struggle to operate without their help. Our core Office Volunteer team has grown by 1 due to the increased volume our service continues to experience.

Our 4 core office volunteers give **32 hours** of their time a week.

This equates to **£512** pw

Future Plans

Business Plan

KCAH Board, staff and stakeholders have been working to redefine our three year Business Plan to ensure it is effective and representative of the sector factors we are addressing. Our Business Plan will remain a working document which is regularly reviewed and updated by management and Trustees. The years since COVID-19 continue to leave their mark on the landscape of the homelessness sector, KCAH understands that we must continue to be responsive to whatever the current needs are. Our focus for 2024/25 was to continue to provide all key services whilst continuing with our strategy to generate more sustainable income. We will launch our new and ambitious three year plan in September 2025.

Winter Night Shelter

KCAH is uniquely placed with regards to interventions for those that are street homeless or threatened with homelessness. We are actively seeking funds to support the opening of another WNS for winter 25/26. We have seen an ordinarily fallow period for approaches to the organisation in the summer deliver record numbers. Aligning with this is data that tells us that local homelessness is on the rise. Recognising that means that, should the funds be available, we aim to positively intervene in street homelessness during next winter.

Sustainable Funding

Much of our grant funding currently comes from local and central government which are specific and time limited. This is also true of some grants received from charitable trusts. We are blessed with a healthy level of donations from individual donors, local churches and businesses. Within this, the management and trustees are conscious of our vulnerability and continue to explore ways to seek more sustainable funding. 2024/25 was very positive in building our fundraising capacity and we will continue to move forward with our fundraising strategy built around the Marketing and Communications Manager and supplemented with support from the external professional fundraising consultant.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Kingston Churches Action on Homelessness is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Its members are the Trustees who will contribute £1 each in the event of the dissolution of the charity.

Appointment of Trustees

In accordance with the Memorandum and Articles of Association, trustees of the charity are elected to serve for a period of three years and may subsequently be reappointed for up to two additional three-year terms. New trustees may be appointed by the existing trustees who are the members of the charity with representation encouraged from Surbiton Churches Together, Malden Churches Together and Kingston Churches Together. The maximum number of trustees is twelve and the minimum is four. The trustees seek to ensure that the needs of the client group of the charity are appropriately reflected through the diversity of the trustee body.

Trustee Induction and Training

New trustees become familiar with the practical work of the charity through their induction, initiated by the Chair and the Chief Executive Officer. The charity has a proforma guide which is completed at induction and this shows the dates at which the various parts of the induction process have taken place. Trustees are encouraged to allocate time observing the day-to-day operations of the charity. Detailed financial and operational information is provided to the trustees at each meeting and an explanation of this is provided when a trustee indicates that he / she does not understand the full implications of the information given. Trustees are aware of the various Charity

Commission publications that can be obtained to assist them with their duties.

Organisational Structure

The trustees of KCAH typically meet six times a year and are responsible for the strategic direction and policy of the charity. At the end of the financial year, there were eight trustees from a variety of professional backgrounds, making a contribution relevant to the work of the charity. The Chief Executive Officer is responsible for the strategic development, public relations and overseeing day to day operations. The Chair of the trustees and the Treasurer meet regularly with the Chief Executive Officer.

Risk Management

The Trustees review the strategic risks which impact KCAH's ability to deliver its strategy periodically. Operational risks which are associated with identifying potentially inadequate internal practices, policies and systems that might result in a loss to the organisation are delegated to the senior management.

The key strategic risk KCAH faces is the financial sustainability of the organisation given its current reliance on Government-backed funding to support the services provided. There is considerable uncertainty around the level, nature and scope of future funding from the Government for the services that KCAH provides. The Trustees are seeking to mitigate this risk primarily by:

- continuing to develop and implement its fundraising strategy which includes marketing, communications and fundraising functions.
- identifying and implementing meaningful efficiencies in work practices that effectively reduce the core cost base.
- regular monitoring and scrutiny of progress made against plan.
- regular forecasting of cash flows and reserves and updates of operational plans.

Financial Review

The net surplus and net movement in funds for the year was £12,071 (2024- Deficit- £154,061).

Total income was £1,233,210, an increase of £142,394 (13.1%) over 2024 and reflecting higher income from our different income streams. Donations and legacies of £211,018 were up 21.2%, largely attributable to fundraising events in particular the Big Sleep Out, as well as an increase in legacies received. Grants from the Royal Borough of Kingston (RBK) were up £16,330 including a grant of £65,000 to help fund the Winter Night Shelters set up by the charity. Grants received from Trusts and Foundations were up £58,537 (44.3%) and included new funding from Housing Justice to help fund the Winter Night Shelter programme and £25,000 from Garfield Weston to support core operating costs. Finally, rental income from our Access properties increased by £30,719 (6.5%), a combination of increases in the weekly rent charge for residents and a reduction in the number of vacant rooms over the year.

Expenditure of £1,221,139 was down £23,738 (1.9%). There was a year over year increase of £50,881 in the costs of running the Winter Night Shelters but a reduction of £73,774 due to the ending of KCAH's participation in RBK's Rough Sleeper Initiative programme towards the end of last year.

At 31 March 2025 total funds were £296,545 (2024- £284,474) with unrestricted income funds of £280,317, and restricted income funds of £16,228.

Reserves Policy

The trustees have reviewed the charity's reserve policy during the year which is designed to support the following situations:

a) To sustain KCAH's operations within the Royal Borough of Kingston through periods of economic downturn and uncertainty for long enough to take remedial action.
b) To facilitate the day-to-day operation of its activities, and in particular, to enable it to meet anticipated liabilities as they fall due. The reserves are necessary to cope

with fluctuations in cash flows due to grant income being received in arrears or budgeted expenditure being incurred in advance of the receipt of matching income.

c) To enable a service or project to continue in the event that grant or other funding is withdrawn, ends temporarily without replacement or is not sufficient to fund a service at an agreed level. This would allow a period of continuity while alternative sources of funding are sought, or if ultimately required, to allow the company to run down an activity or project in an organised manner while fulfilling its legal obligations.
d) To develop new services or expand current ones in line with the current needs of the community while supporting existing clients and staff during periods of change.
e) To survive unexpected setbacks and problems arising from internal or external causes.

The trustees have reviewed the required level of free reserves taking into consideration the risk profile of the charity, its planned activities for the coming year, progress in the development and implementation of the fundraising strategy and the plans for the future. Taking account of these factors, the trustees have determined that the minimum level of free reserves to be held continues to be between £200,000 to £300,000.

Investment Policy

The Charity's funds are spent in the short term so there are no funds considered available for long term investment. The trustees have decided to hold any surplus amount available in interest-bearing instant access or deposit accounts

Trustees' Responsibilities Statement

The trustees, who are also directors 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).

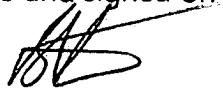
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees' annual report and the strategic report were approved on 24th September 2025 and signed on behalf of the Board of Trustees by:



Roger Sutton
Chair of the Board of Trustees

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSTON CHURCHES ACTION ON HOMELESSNESS

Opinion

We have audited the financial statements of Kingston Churches Action on Homelessness for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees' with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees' are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charites (Accounts and Reports) Regulation 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 23), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We considered the nature of the Charitable company's control environment, and reviewed the Charitable company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also identified the laws and regulations applicable to the charitable company through discussions with the Trustees and other management, and from our cumulative audit, knowledge and experience of the charitable company.

We obtained an understanding of the legal and regulatory framework that the Charitable company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Companies Act 2006, the Charities Act 2011, Places of Worship Act 1855, the Charities SORP, and UK financial reporting standards as issued by the Financial Reporting Council; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable company's ability to operate or to avoid a material penalty. These included the Charitable company's regulatory requirements.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls and policies in place to mitigate risks of fraud and noncompliance with laws and regulations.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;

- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of the Trustees concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of Trustees' meetings, reviewing internal audit reports and reviewing correspondence with the Charities Commission.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of noncompliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulator and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Records) Regulation 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw Gibbs (Audit) Limited
Statutory Auditor
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 24/09/2025

Shaw Gibbs (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025 (incorporating an Income and Expenditure account)

	Notes	Unrestricted Funds £	Restricted Income Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	5	**208,333**	**2,685**	**211,018**	174,124
Charitable activities	6	**595,535**	**423,289**	**1,018,824**	913,238
Investments	7	**3,368**	-	**3,368**	3,454
Total income		**807,236**	**425,974**	**1,233,210**	1,090,816
Expenditure on:					
Raising funds	8	**88,529**	-	**88,529**	70,427
Charitable activities	9/10	**707,836**	**424,774**	**1,132,610**	1,174,450
Total expenditure		**796,365**	**424,774**	**1,221,139**	1,244,877
Net Income/(outgoings) and movement in funds for the year	12	**10,871**	**1,200**	**12,071**	(154,061)
Reconciliation of funds					
Total funds brought forward		**269,446**	**15,028**	**284,474**	438,535
Total funds carried forward	20	**280,317**	**16,228**	**296,545**	284,474

TOTAL RECOGNISED SURPLUS AND DEFICITS
The company has no recognised surpluses or deficits other than the deficit or surplus shown above.
Net (outgoings)/ income in 2024 were £(154,912) from unrestricted and £851 from restricted funds.
The comparative statement of financial activities for 2024 is shown in note 26 of the accounts.

The notes on pages 31 to 39 form part of these financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
Statement of Financial Position (Company Number 03735702)
AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible Assets	15		-		-
Current Assets					
Debtors	16	95,279		110,419	
Cash at bank and in hand	17	292,537		255,707	
		387,816		366,126	
Liabilities					
Creditors - amounts falling due within one year	18	91,270		81,652	
Total assets less current liabilities			296,546		284,474
Net Assets			296,546		284,474
The funds of the charity:					
Restricted income funds			16,228		15,028
Unrestricted income funds			280,318		269,446
Total Charity Funds	20		296,546		284,474

For the financial year ending 31 March 2025 the company was entitled to exemption from the audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. However, an audit was required in accordance with section 144 of the Charities Act 2011.

The trustees, who are regarded directors for the purpose of the Companies Act 2006, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies act 2006 and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved and authorised for issue by the trustees on 24 September 2025 and signed on their behalf by:



Roger Sutton
Trustee



Juliet Lack
Trustee

The notes on pages 31 to 39 form part of these financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025	2024
		£	£
Cash flows from operating activities			
Net Income		**12,071**	(154,061)
Adjustments for:			
Other interest receivable and similar income		**(3,368)**	(3,454)
Changes in:			
Trade and other debtors		**15,140**	123,991
Trade and other creditors		**9,619**	(492)
Cash generated from operations		**33,462**	(34,016)
Interest received	**7**	**3,368**	3,454
Net cash from operating activities		**36,830**	(30,562)
Net increase in cash and cash equivalents	**22**	**36,830**	(30,562)
Cash and cash equivalents at beginning of year		**255,707**	286,269
Total Cash and cash equivalents at end of year	**17**	**292,537**	255,707

The notes on pages 31 to 39 form part of these financial statements.

1 General Information

Kingston Churches Action on Homelessness is a public benefit entity and a private company limited by guarantee, incorporated in England and Wales under the Companies Act and registered as a charity in England and Wales. The company's registered office address is shown on page 1. The nature of the charitable company's operations and its principal activities are set out in the Trustees' Report on pages 2 to 23.

2 Going Concern

The financial statements are drawn up on the going concern basis which assumes Kingston Churches Action on Homelessness will continue in operational existence for the foreseeable future, being a period of 12 months from the date of approval of these financial statements. The Board have given due consideration to the working capital and cash flow requirements of Kingston Churches Action on Homelessness. The Board consider Kingston Churches Action on Homelessness' current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for the foreseeable future.

3 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of Preparation

The financial statements of the charity have been prepared under the historical cost convention in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kingston Churches Action on Homelessness 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 note(s).

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which it operates. The financial statements are presented in pounds sterling (£).

Judgements and key sources of estimation uncertainty

The preparation of financial statements in conformity with Charities SORP (FRS 102) requires the trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The judgements, estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are discussed below.

Within trade debtors the majority of the company's accounts receivable relate to amounts owed by tenants in respect of rented accommodation. An allowance for doubtful debts is maintained for potential credit losses based on management's assessment of the expected collectability of accounts receivable. The allowance for doubtful accounts is reviewed periodically to assess its adequacy. In making this assessment, management takes into consideration customer circumstances and makes judgements as to the probability of the successful debt collections. The actual level of debt collected may differ from the estimated levels of recovery and could impact future operations results positively or negatively. As at 31 March 2025 the charitable company's current trade receivables from customers were £147,620 against which £136,228 was provided for.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

a) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

b) legacy income is recognised when receipt is probable and entitlement is established.

c) donated facilities and services are not recognised in the accounts as the value cannot be readily measured and no amounts are included for the contribution of general volunteers.

d) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accountng policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured relaibly. Expenditure is included on an accruals basis inclusive of VAT.

Expenditure is classified under headings as follows:

a) Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs to the governance of the charity apportioned to charitable activities which are incurred directly in fulfilling the charity's objectives;

b) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, insurance, licenses, subscriptions, security, HR and accounting services, bank service charges and depreciation costs which support the Charity's projects and activities. These costs have been allocated to expenditure on charitable activities and have been split between restricted and unrestricted funds based on an appropriate basis including staff time, floor space and staff numbers.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through terms of an appeal, and fall into one of two sub-classes: restricted funds or endowment funds.

Tangible assets

Tangible fixed assets are stated at historical cost less depreciation where appropriate.

Depreciation

Depreciation is charged by annual instalments estimated to write off their cost less any residual value over the expected useful lives which equate to the following rates:

Computer & Office equipment	33% straight line

Impairment of fixed assets

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the year in which it occurs in the corresponding Statement of Financial Activities category.

Debtors

Debtors are recognised initially at transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the debt.

Cash at bank and in hand

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

Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amounts due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Taxation

The charitable company is a charity within the definition of section 467 Corporation Tax Act 2010 and is therefore able to take advantage of the exemptions given by sections 485 and 486 of that Act. Accordingly, there is no Corporation Tax charge in these accounts.

3. Accountng policies (continued)

Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are intiially recognised at transaction value and subsequently measured at their settlement value.

Leases

Leases in which substantailly all risks regards ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Defined contribution pension plans

The charity contributes to individuals' stake holder pension schemes to a minimum of 5% of salary and will match the employees contribution up to 6%. Any legislative changes due to auto-enrolment are implemented when they become due.

Contributions to defined contribution plans are recognised as an expense in the period to which the related service is provided.

4 Limited by Guarantee

The Directors/Trustees are all members of the Company. They are liable for the Company's liabilities and debts whilst being a member and up to one year after ceasing to be a member for those transactions entered into before that date, to a maximum of £1.

5 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2025
2025	**£**	**£**	**£**
Donations			
Donations from Churches, Individuals & Others	**173,556**	**2,685**	**176,241**
Legacies	**24,000**	**-**	**24,000**
Gift Aid	**10,777**	**-**	**10,777**
	208,333	**2,685**	**211,018**

	Unrestricted Funds	Restricted Funds	Total 2024
2024	**£**	**£**	**£**
Donations			
Donations from Churches, Individuals & Others	140,591	27,450	168,041
Gift Aid	6,083	-	6,083
	146,674	27,450	174,124

6 Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2025
2025	**£**	**£**	**£**
Income			
Access Project	**504,677**	**-**	**504,677**
	504,677	**-**	**504,677**
Grants			
Royal Borough of Kingston Upon Thames	**1,250**	**322,111**	**323,361**
National Lottery	**-**	**67,698**	**67,698**
Sisters of the Holy Cross	**20,000**	**-**	**20,000**
Garfield Weston	**25,000**	**-**	**25,000**
Paracletos	**15,000**	**-**	**15,000**
Elizabeth Frankland Moor	**5,000**	**-**	**5,000**
Orr Mackintosh	**5,000**	**-**	**5,000**
Worshipful Company of Basketmakers	**5,000**	**-**	**5,000**
Benefact Trust	**-**	**10,000**	**10,000**
Housing Justice	**-**	**20,000**	**20,000**
Othe grants	**14,608**	**3,480**	**18,088**
	90,858	**423,289**	**514,147**
Total Charitable Activities	**595,535**	**423,289**	**1,018,824**

6 Charitable Activities (continued)

2024	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income			
Access Project	473,958	-	473,958
	473,958	-	473,958
Grants			
Royal Borough of Kingston Upon Thames	-	307,031	307,031
National Lottery	-	95,223	95,223
Sisters of the Holy Cross	20,000	-	20,000
Paracletos	10,000	-	10,000
Alfred Charitable Trust	1,000	-	1,000
Kingston Nursing Association	-	1,026	1,026
The Alfred Hunt Trust	5,000	-	5,000
	36,000	403,280	439,280
Total Charitable Activities	509,958	403,280	913,238

7 Investment Income

	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Bank Interest Receivable	3,368	3,368	3,454	3,454

8 Expenditure on Raising Funds	Direct Costs £	Support Costs £	Total 2025 £	Total 2024 £
Costs of Fundraising	66,135	22,394	88,529	70,427
	66,135	22,394	88,529	70,427

The costs of fundraising in 2024 and 2025 were incurred in relation to unrestricted funds.

9 Expenditure on Charitable Activities by Fund Type

2025	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Advice Services	128,657	55,000	183,657
Access Project	573,956	112,698	686,654
Winter Night Shelter	1,397	88,485	89,882
Rough Sleeper Accommodation Programme	30	66,745	66,775
The Bridge	5,276	100,366	105,642
Support costs	(1,480)	1,480	-
	707,836	424,774	1,132,610

2024	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Advice Services	124,510	67,773	192,283
Access Project	564,120	106,173	670,293
Winter Night Shelter	8,021	31,050	39,071
Rough Sleeper Initiative	19,846	72,382	92,228
Rough Sleeper Accommodation Programme	18,498	60,817	79,315
The Bridge	10,602	90,658	101,260
Support Costs	(1,026)	1,026	-
	744,571	429,879	1,174,450

10 Expenditure on Charitable Activities by Activity Type

2025	Activities Undertaken Directly £	Support Costs (Note 11) £	Total 2025 £
Advice Services	101,016	82,641	183,657
Access Project	628,143	58,511	686,654
Winter Night Shelter	67,959	21,923	89,882
Rough Sleeper Accommodation Programme	44,097	22,678	66,775
The Bridge	81,342	24,300	105,642
	922,557	210,053	1,132,610

2024	Activities Undertaken Directly £	Support Costs £	Total 2024 £
Advice Services	118,174	74,109	192,283
Access Project	617,336	52,957	670,293
Winter Night Shelter	24,793	14,278	39,071
Rough Sleeper Initiative	73,774	18,454	92,228
Rough Sleeper Accommodation Programme	62,285	17,030	79,315
The Bridge	80,879	20,381	101,260
	977,241	197,209	1,174,450

Further analysis of activities undertaken directly by the Charity shown above.

	2025 £	2024 £
Salaries, Social Security and Employer contribution to Pensions	318,170	374,870
Access Property Costs	423,982	425,215
Other Direct Costs	180,405	177,156
	922,557	977,241

11 Analysis of Support Costs

2025	Staff Costs £	General Office Costs £	Premises & Other Costs £	Governance £	2025 Total £
Advice Services	43,390	12,436	25,111	1,704	82,641
Access Project	37,091	11,689	8,524	1,207	58,511
Winter Night Shelter	17,251	4,220	-	452	21,923
Rough Sleeper Accommodation Plan	13,578	5,522	3,110	468	22,678
The Bridge	12,171	9,555	2,073	501	24,300
	123,481	43,422	38,818	4,332	210,053
Raising funds	55,094	28,961	3,110	1,364	88,529
	178,575	72,383	41,928	5,696	298,582

2024	Staff Costs £	General Office Costs £	Premises & Other Costs £	Governance £	2024 Total £
Advice Services	42,697	12,182	18,517	713	74,109
Access Project	32,434	8,341	11,694	488	52,957
Winter Night Shelter	13,204	1,015	-	59	14,278
Rough Sleeper Initiative	8,420	6,256	3,412	366	18,454
Rough Sleeper Accommodation Plan	5,452	6,640	4,549	389	17,030
The Bridge	9,417	8,209	2,274	481	20,381
	111,624	42,643	40,446	2,496	197,209
Raising funds	13,808	2,799	5,686	164	22,457
	125,432	45,442	46,132	2,660	219,666

12 Net Income for the year

This is stated after charging:	2025 £	2024 £
Auditor's remuneration:		
Audit fees	5,400	3,660
Other services	600	-
	6,000	3,660

13 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	436,969	463,463
Social security costs	35,580	37,132
Employer contributions to pension plans	22,188	23,665
	494,737	524,260

The average monthly headcount of employees during the year was 18 (2024:18) . The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Direct charitable	10	11
Governance and Support	3	3
Raising funds	1	1
	14	15

One employee received employee benefits between £60,000-£65,000 during the current year (2024-1).

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. During the year, charity expenses totalling £70 (2024-£90) were reimbursed to key management personnel. The total compensation paid to key management personnel for services provided to the charity was £117,590 (2024- £114,391).

14 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charitable company in the year (2024- £nil), neither were they reimbursed expenses during the year (2024 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2024- £nil).

No trustee has had any influence with funders.

15 Tangible Fixed Assets

	Equipment £
Cost	
At 1 April 2024 and 31 March 2025	12,271
Accumulated Depreciation	
At 1 April 2024 and 31 March 2025	12,271
Net Book Values	
As at 31 March 2024 & 2025	-

16 Debtors

	2025 £	2024 £
Trade Debtors	77,260	93,273
Other Debtors	13,753	12,526
Prepayments	4,266	4,620
	95,279	110,419

17 Cash

	2025 £	2024 £
Cash in hand and at bank	251,049	214,219
Virgin Bank Deposit account	41,488	41,488
	292,537	255,707

18 Creditors - amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	21,138	10,328
Social Security and other taxes	9,393	9,611
Other Creditors	6,000	6,000
Accruals	54,739	55,713
	91,270	81,652

19 Financial Instruments

	2025	2024
	£	£
Financial assets measured at cost	383,550	361,506
Financial liabilities measured at cost	36,531	25,939

Financial assets include Debtors, and Cash-in-hand and on deposit.
Financial liabilities include trade and other creditors excluding accruals and deferred income.

20 Analysis of Charitable Funds

2025	Balances 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2025 £
Restricted Income Funds					
Access Project-Rent	12,628	1,200	-	-	13,828
National Lottery	-	67,698	(67,698)	-	-
Single Homeless Pathway	-	90,000	(90,000)	-	-
Winter Night Shelter	-	88,485	(88,485)	-	-
Office for Healthcare Improvements & Disparities	2,400	100,366	(100,366)	-	2,400
Rough Sleeper Accommodation Programme	-	66,745	(66,745)	-	-
Other grants	-	11,480	(11,480)	-	-
Total Restricted Income Funds	**15,028**	**425,974**	**(424,774)**	**-**	**16,228**
Unrestricted funds					
General Fund	269,446	807,236	(796,365)	-	280,317
Designated fund	-	-	-	-	-
Total Unrestricted Funds	**269,446**	**807,236**	**(796,365)**	**-**	**280,317**
Total Funds	**284,474**	**1,233,210**	**(1,221,139)**	**-**	**296,545**

2024	Balances 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2024 £
Restricted Income Funds					
Access Project-Rent	12,177	1,200	(749)	-	12,628
National Lottery	-	64,937	(64,937)	-	-
National Lottery's Community Organistions	-	30,286	(30,286)		-
Single Homeless Pathway	-	74,975	(74,975)	-	-
Winter Night Shelter	-	31,050	(31,050)	-	-
Rough Sleeper Initiative	-	72,381	(72,381)	-	-
Office for Healthcare Improvements & Disparities	2,000	91,058	(90,658)	-	2,400
Rough Sleeper Accommodation Programme	-	60,817	(60,817)	-	-
Other	-	4,026	(4,026)	-	-
Total Restricted income	14,177	430,730	(429,879)	-	15,028

	Balances 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2024 £
Unrestricted funds					
General Fund	377,558	660,086	(814,998)	46,800	269,446
Designated fund	46,800	-	-	(46,800)	-
Total Unrestricted Funds	424,358	660,086	(814,998)	-	269,446
Total Funds	438,535	1,090,816	(1,244,877)	-	284,474

20 Analysis of Charitable Funds (continued)

General and Designated Funds
General funds are unrestricted funds that can be spent or applied at the discretion of the trustees to further any of the charity's purposes.
Designated funds are funds that trustees may choose to set aside as part of unrestricted funds to be used for a particular future project or commitment.

Access Project Rent Deposits
These are funds received from donors to support our clients into permanent accommodation by contributing to the rent deposit that are necessary.

National Lottery
These are funds to develop the wellbeing of our tenants.

Single Homeless Pathway
This is government funding via the council to provide advice and support to people experiencing homelessness in Kingston Upon Thames.

Winter Night Shelter
These are grants and donations to fund the set up and running of two Winter Night Shelters from January to March 2025 to accommodate people overnight who would otherwise be sleeping rough.

Office for Healthcare Improvements and Disparities
This is grant funding provided to support The Bridge initiative, a service designed for the people the charity work with who use substances and have been sleeping rough or at risk of sleeping rough. The Bridge initiative aims to enable those people to gain access to the services they need from providers such as Kingston Wellbeing.

Rough Sleeper Accommodation Programme

This is government funding via the council to provide advice and support to people experiencing homelessness from the "Everyone In" campaign who have since been provided with accommodation in single accommodation properties acquired by the Greater London Authority as part of the Mayor of London's Rough Sleeper Accommodation Programme.

21 Analysis of net assets between funds

2025	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Current assets	371,588	16,228	387,816
Creditors less than 1 year	(91,270)	-	(91,270)
Total	280,318	16,228	296,546

2024	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Current assets	351,098	15,028	366,126
Creditors less than 1 year	(81,652)	-	(81,652)
Total	269,446	15,028	284,474

22 Analysis of changes in net debt

2025	At 1st April 2024 £	Cash Flows £	At 31 March 2025 £
Cash at bank and in hand	255,707	36,830	292,537

2024	At 1st April 2023 £	Cash Flows £	At 31 March 2024 £
Cash at bank and in hand	286,269	(30,562)	255,707

23 Pensions and other post retirement benefits

Defined contribution plans

The amount recognised as an expense in relation to defined contribution plans was £22,188 (2024:£23,665):
Contributions of £38 were payable at the year end (2024: £Nil).

24 Operating Lease commitments

The total minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Obligations under operating leases expiring in less than one year	271,634	205,264
Obligations under operating leases expiring in one to five years	573,072	494,505
Obligations under operating leases expiring after five years	15,812	68,420
	860,518	768,189

The amount of non-cancellable operating lease payments recognised as an expense during the year was £330,393 (2024- £332,631)

25 Events after the financial period

There have been no significant events between the year end and the date of approval of these financial statements which would require a change to, or a disclosure in, the financial statements.

26 Statement of Financial Activities for the Year Ended 31 March 2024

	Unrestricted Funds	Restricted Income Funds	Total 2024
	£	£	£
Income from:			
Donations and legacies	146,674	27,450	174,124
Charitable activities	509,958	403,280	913,238
Investments	3,454	-	3,454
Total income	660,086	430,730	1,090,816
Expenditure on:			
Raising funds	70,427	-	70,427
Charitable activities	744,571	429,879	1,174,450
Total expenditure	814,998	429,879	1,244,877
Net Income/(outgoings) and movement in funds for the year	(154,912)	851	(154,061)
Reconciliation of funds			
Total funds brought forward	424,358	14,177	438,535
Total funds carried forward	269,446	15,028	284,474

KINGSTON CHURCHES ACTION ON HOMELESSNESS

England & Wales - Charity number 1075890

Accounts

KINGSTON CHURCHES ACTION ON HOMELESSNESS

(A company limited by guarantee)

Financial Statements
31st March 2024

Company Registration Number: 03735702

Charity Registration Number: 1075890

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Page 25 Statement of Financial Position

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Reference and Administrative details

Status:	Kingston Churches Action on Homelessness is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.
Registered charity name:	Kingston Churches Action on Homelessness
Charity registration number:	1075890
Company registration number:	03735702
Principal office and registered number:	St Peters Church Hall London Road Kingston Upon Thames Surrey KT2 6QL
The Trustees:	Roger Sutton (Chair) David Lindsell Juliet Lack (Treasurer) Robert Bailey Elizabeth Sansom (Resigned 18 September 2024) Hilary Orton (Resigned 20 March 2024) Peter Gray Rigge (Resigned 14 May 2024) Gillian Boden (Appointed 14 May 2024) Peter Edwards (Appointed 17 July 2024) Anne O'Neil (Appointed 17 July 2024) Julian Adams (Appointed 17 July 2024))
Auditor:	Shaw Gibbs (Audit) Limited Salatin House,19 Cedar Rd Sutton, Surrey SM2 5DA
Senior Management Team:	Georgie Forshaw, Chief Executive Officer Kat Greenwood, Service Manager
Bankers:	Lloyds Bank plc CAF Bank Limited Virgin Money

CHAIR'S REPORT

Welcome to KCAH's annual report.

Last October we celebrated being 30 years old.

It has been a challenging year, the demand for our services has increased and we have struggled to find staff and staff of the right quality to enable us to provide these services.

I said last year in our drop-in service (HCIS), which offers advice on housing and benefits to those in danger of being homeless that the number of people seeking our help had doubled and again this year the demand has grown substantially. A noticeable spike in the need for housing for asylum seekers was unprecedented alongside our habitual footfall. As such we found ourselves in a position to run a Winter Night Shelter (WNS) once again to support those that would otherwise rough sleep. For the first time in our history of providing a WNS, half of the attendees were asylum seekers. I must give my thanks specifically to the 110 volunteers who ensured this provision was available to those most in need.

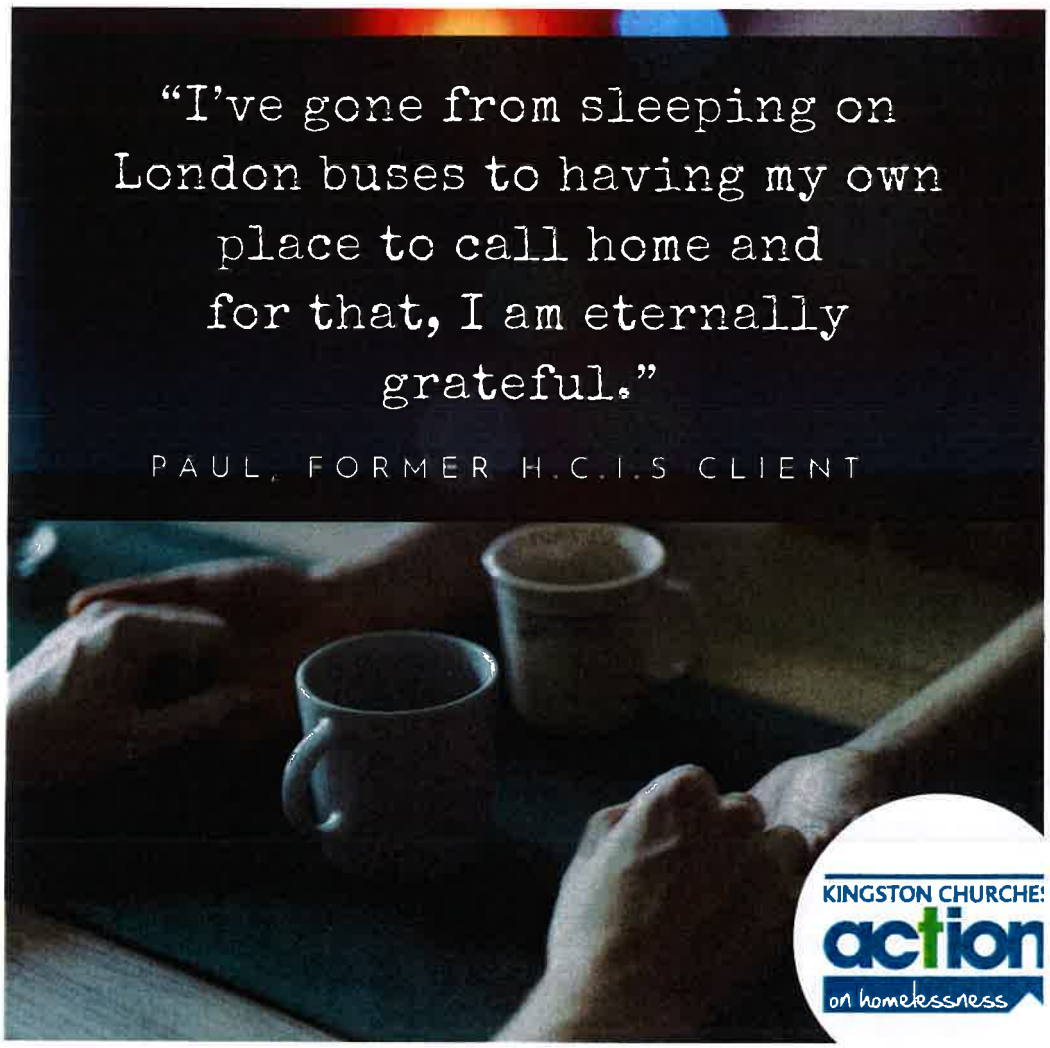
Our supported housing project (Access) offers accommodation in shared houses for around 45 people across Kingston and support to those in the project to develop skills and to live independently. Unfortunately, we experienced challenges with some of the tenants about rent and bills collection. We remain having a fluid approach to understanding the needs of those in our accommodation and work to a future plan to support people to ensure payments are made to the organisation.

"The Bridge" offers drop-in support to those who rely on substances who are sleeping rough or in danger of doing so. This service has built a strong reputation in the community working collaboratively with partner agencies and has become key in positive interventions for those who would otherwise have no access to support for their needs.

It is challenging enough for our staff to see such unhappiness and, of course, the growing number seeking our support puts a further strain on them. The trustees are so grateful for the devotion and care they give to the homeless.

Roger Sutton

KCAH Chair of the Board of Trustees



The Trustees, who are also the Directors, for purposes of company law, present their report together with the audited financial statements of the charity for the year ended 31st March 2024.

Information on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the memorandum and articles of association and Statement of Recommended Practise – Accounting and Reporting by Charities: SORP applicable for charities preparing their accounts in according with the FRS 102.

OBJECTIVES & ACTIVITIES

Kingston Churches Action on Homelessness (KCAH) was set up by over 50 churches in the Royal Borough of Kingston in 1993. Under the terms of the revised Articles of Association adopted in November 2013, the object of the charity is to "relieve poverty and distress amongst persons in the Royal Borough of Kingston upon Thames and its surrounding areas by the provision of accommodation, information, advice, assistance and other services and resources on housing matters".

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

OUR VISION AND MISSION

The Vision that shapes our annual activities remains that 'Everyone in Kingston is in a safe and stable home and is able to build a happy life'. Our primary goals and purposes detailed in our Mission Statement are:

- Helping people into immediate, safe accommodation by referring them to appropriate places, such as short-term housing or hostels.
- Equipping people with the knowledge and independent skills they need to manage their housing successfully.
- Supporting people to build on the aspects of their lives that will keep them in a safe and stable home.

OUR ACTIVITIES

During the year ending 31st March 2024, the following services and activities help to support our aims and objectives:

- Housing Crisis Intervention Service (HCIS) – this is a weekday, drop-in advice and referrals service for people in housing crisis.
- Resident Support Team (RST) – our team which provide dedicated support for people living in KCAH-managed accommodation and in council housing as part of the 'Everyone In' strategy.
- Housing Services Team – this is the team who manage our property portfolio, help residents with rent arrears and support RST and HCIS.
- The Bridge – this is a support centre for people who have experienced homelessness and face issues around drugs and alcohol.
- Winter Night Shelter (WNS) – we provided overnight shelter for 25 different guests at Everyday Church, Kingston in early 2024 until March 31st 2024.
- Strengths-Based Practise – we continue to develop and deliver our strengths-based approach across the organisation.

ACHIEVEMENTS AND PERFORMANCE

Housing Crisis Intervention Service (HCIS)

HCIS is the backbone to the work of KCAH and is a lifeline for single people in housing crisis in the Kingston Borough. The team runs a face-to-face, drop-in advice and referrals service for people in housing crisis, open on weekdays from 10am – 1pm. HCIS is funded in part by a commissioned contract with Royal Borough of Kingston ('Single Homeless Pathway') and through other grants and donations.

We offer a sensitive, person-centred approach to people using our services. Following an assessment of a person's needs, we create a plan involving free, confidential, impartial advice and advocacy on housing, welfare benefits, access to health services and securing emergency housing. If appropriate, people may be referred into one of our supported housing options, enabling a seamless handover to the KCAH Resident Support Team.

From 1 April 2023 to 31 March 2024

HCIS registered **414 new cases** - an **increase of 22 cases** from last year. Advisors spent over **7 hours** trying to resolve each case, on average.

We have run an advice service for over 20 years. The need for this service is deep-seated but heightened by the ongoing economic situation. As well as an increase in new registrations from 392 in the year to March 2023 to 414 in the same period ending March 2024, we have, in particular, seen approaches from people in employment double. Much of this stems from rising property costs including rents and utilities which has widened the audience affected. Additionally, we have also seen a record spiral in the number of foodbank vouchers we issue.

Resident Support Team

Our Resident Support Team (RST) support up to 55 people who would otherwise be sleeping rough or sofa surfing. They live in shared houses or flats that are either leased by KCAH or managed by the local council.

The RST is made up of 3 'Asset Coaches' who support individuals with complex needs, including mental and physical illness, substance misuse, unemployment and social isolation - many need intensive interventions. Asset Coaches are specially trained in a 'strengths-based' approach to develop a tailored support plan for each person. It's designed to help people explore their interests and passions and to develop the necessary skills, resilience and self-confidence to help them to live independently and get and secure a safe and stable home.



KCAH have been able to take residents on outings to support and enhance their interests. The staff have been busy with additional challenges of our residents over the year and we were able to develop a volunteer team to support outings.

In December our long term volunteer Alison took 5 residents to Hampton Court Palace, With her are two residents, one who has an extraordinary talent for art, he hasn't ever had the opportunity to visit Hampton Court Palace and found it inspiring – so much so he immediately was able to increase his portfolio.

Housing Services Team

The Housing Services Team (HST) is a person-led, strengths-based support for the people with whom we work.

KCAH provide temporary supported housing for single people who find themselves homeless. The houses are leased by KCAH from private landlords. We offer two-year

accommodation in shared houses, all located in the Kingston Borough. Our tenants are provided with support and encouragement using a support plan so that, in time they can move out of homelessness into independent accommodation of their own. The charity currently sub-lets 11 properties accommodating up to 45 people.

Our Resident Support Team leader currently oversees the finances of our accommodation services by monitoring rent and bills payments by tenants alongside supportive interventions from the Asset Coach if there are arrears accruing. Tenants are invited to discuss any financial hardship they may be experiencing and together they work out a plan.

The aim is for the tenant to be empowered, recognising the responsibilities of being a tenant and feeling in control of their finances, whilst the manager and the organisation have a realistic and safe response to the debts. Instead of punishing tenants who are on low incomes, struggling to cover their necessary expenditures, we work on maximising their income and setting up practical repayment plans.

Our Property Services Officer is in charge of handling the property portfolio of KCAH's Access accommodation project, whether that be dealing with repairs, liaising with homeowners, or inspecting the state of our properties. This Property Services Officer role is essential in maintaining a high standard in our properties, ensuring they are safe, warm homes for the duration of our tenants' stays.

The Bridge

As mentioned in last year's report unfortunately the Joel Stabilisation Centre which sought to provide a residential home and intensive 1:1 support to people who had experienced rough sleeping and face significant issues around drugs and alcohol closed. We opened a service for the people we work with who use substances and have been sleeping rough or are at risk of sleeping rough. 'The Bridge' offers drop-in sessions, group work, holistic groups, health and wellness advice, counselling and outreach to wherever people are based. It's designed to be a friendly, welcoming space that is highly accessible to people who are harder to reach in the community. The Bridge team currently has an active caseload of around 62 clients.

Commissioned and funded by the Office for Health Improvement and Disparities (OHID) via the Royal Borough of Kingston, we are aiming to enable people who need help and support to gain direct access to the services they need from providers, such

as Kingston Wellbeing. We believe that this initiative fits well with our mission to work with people in the Borough of Kingston to help them get and keep a safe and stable home.





Tessa is part of the team at The Bridge, a KCAH service for people who have experienced the trauma of homelessness and use substances. Having living experience puts Tessa in a unique position to support those that attend the Bridge. One of her fabulous skills is artwork and she enjoys running a weekly art group.

"The Bridge is a friendly, safe and neutral space where people can just pop in for a chat and a cup of tea and find out more about what we offer. They often know us and we know them already, so the trust is there."

Winter Night Shelter (WNS)

We were fortunate this year to receive a donation of £25,000 from a single donor to run the WNS. We ran the shelter at Everyday church in Kingston with the help of over 100 volunteers.

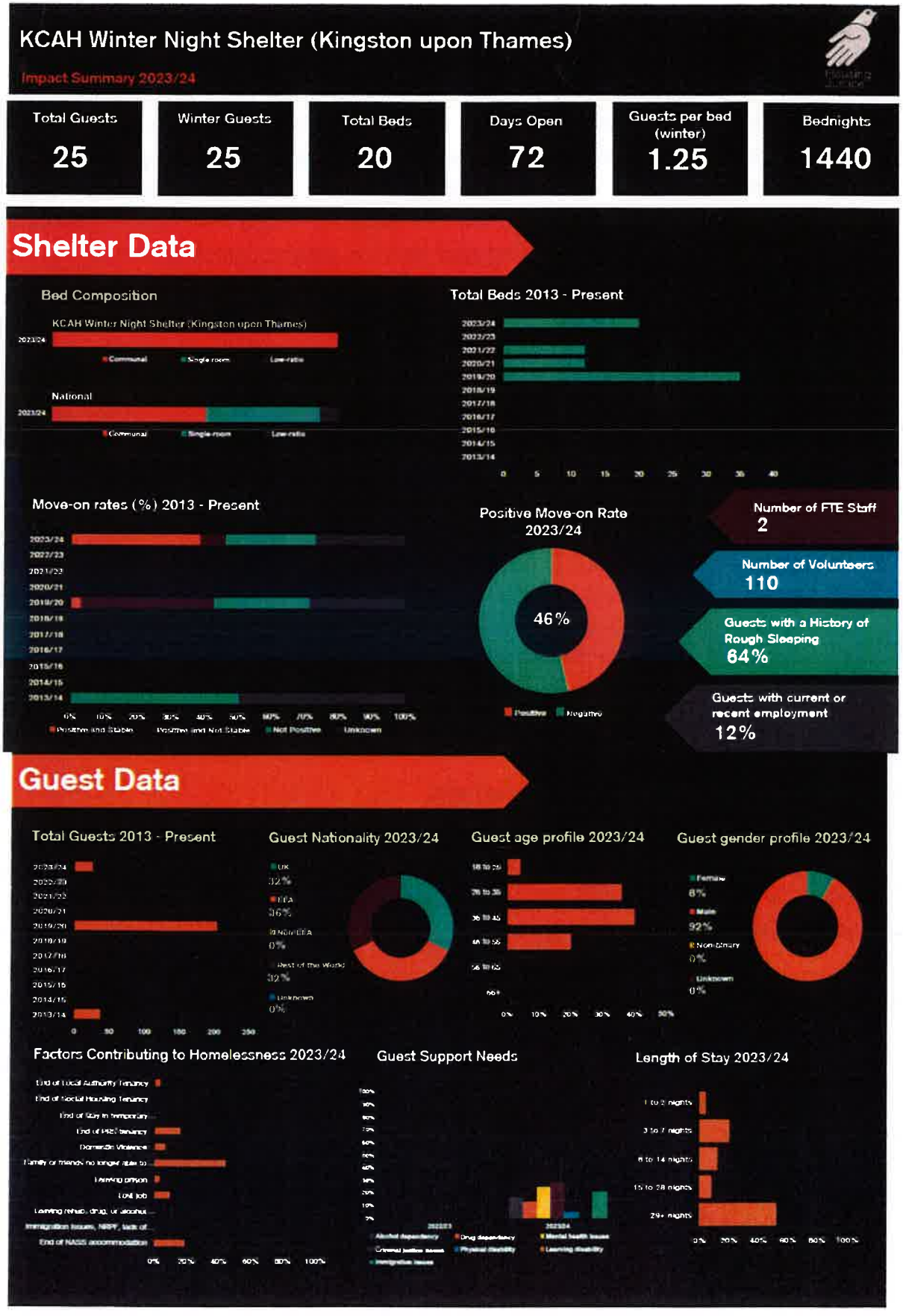
Ambitions to start the shelter in November/December as the weather turned colder were hampered by recruitment challenges. Recruitment across the sector has been difficult and this was further compounded by it being a short-term contract with largely anti-social hours.

It was an extraordinary feat to stand up the WNS given the challenges we faced.

The shelter gave sanctuary to 25 people and the Impact Summary below provides historic and current information collected and submitted to Housing Justice about the WNS. Aligning with national statistics we offered shelter to a larger number of asylum seekers than ever before. This drove positive local partnership working and broke down barriers in our community.

A survey was sent out to all our WNS volunteers to gather all vital feedback on the running on the shelter and ensuring that volunteering at KCAH is a rewarding experience. We had positive feedback from our stalwart supporters who had all felt a sense of value and community camaraderie. It was recognised by all as a valuable intervention for those who are homeless in Kingston and had been missed as a provision since COVID.

We also hosted a BBQ at KCAH offices to thank those that volunteered their time at the shelter. This was a success despite the Great British weather sending us torrential rain on the day.


KCAH Winter Night Shelter (Kingston upon Thames)
Impact Summary 2023/24
Total Guests
25
Winter Guests
25
Total Beds
20
Days Open
72
Guests per bed (winter)
1.25
Bednights
1440
Shelter Data
Bed Composition
KCAH Winter Night Shelter (Kingston upon Thames)
National
Total Beds 2013 - Present
Move-on rates (%) 2013 - Present
Positive Move-on Rate 2023/24
46%
Number of FTE Staff
2
Number of Volunteers
110
Guests with a History of Rough Sleeping
64%
Guests with current or recent employment
12%
Guest Data
Total Guests 2013 - Present
Guest Nationality 2023/24
UK
32%
EEA
36%
Non-EEA
0%
Rest of the World
32%
Unknown
0%
Guest age profile 2023/24
Guest gender profile 2023/24
Female
8%
Male
92%
Non-binary
0%
Unknown
0%
Factors Contributing to Homelessness 2023/24
Guest Support Needs
Length of Stay 2023/24
1 to 2 nights
3 to 7 nights
8 to 14 nights
15 to 28 nights
29+ nights

Strengths-Based Practice

Thanks to a National Lottery funded programme, we have undertaken a root and branch, charity-wide implementation of 'strengths-based' practise. We recognise that homelessness is not just a housing issue, and a strengths-based approach is a key part of helping our clients reach their full potential. It helps us to focus on a person's strengths and interests, rather than the negative labels that often dominate their experience of the current housing and benefits system, keeping people trapped in a 'deficit mindset'.

"If you focus on people's weaknesses, they lose confidence."

We firmly believe that helping people to explore their strengths and interests builds self-worth, confidence and a sense of identity. In turn, this empowers people to rebuild their lives, move on to independent living and manage their housing successfully. Strengths-based approach is now embedded in our culture - an achievement we are particularly proud of, as it was done in the shadow of the pandemic. Standing by our practice has been challenged this year as we saw a larger proportion of those in our accommodation project disengage and struggle with the cost of living. We continue to be fluid in our approach and be the positive intervention to intervene in someone's cycle of homelessness.

Fundraising Highlights

KCAH took the decision to create the new position of Marketing and Communications manager designed to raise the profile of the charity, its challenges and messaging to then build sustainable income.

Dan Whittingham was brought on board for the post in September 2023 which enabled us to engage in a range of new activities for Christmas including collecting donations and helping people pack their bags at Waitrose in Surbiton. It was a great effort, team building exercise, and we raised over £1,000.



Staff and Volunteers at Waitrose, Surbiton-December 2023

Alongside the decision to recruit a Communications and Marketing Manager, KCAH started working with an external fundraiser to help raise money from Trusts and Foundations and add to our income streams. We recognised this investment will take time to develop but £56,000 was secured from the fundraiser's work in the financial year.

Volunteers

Volunteers have always played a crucial role in how we function as a charity and engage with the local community. We try and offer as many volunteering opportunities as possible, such as inviting students from local schools and businesses to carry out light DIY and painting on our premises or the properties we manage. Volunteers with specialist skills often offer their time and expertise to help run workshops, such as gardening, arts and crafts or cooking. This is a key part of our strength-based work with residents to help them explore interests, develop social and life skills.

As indicated above, the Winter Night Shelter was run with assistance from 110 volunteers some of whom continue to support the charity on a regular basis. We also

have a dedicated team of 4 skilled volunteers who help us with administrative tasks in the office throughout the week. They undertake tasks such as data entry, answering phones, welcoming people into the drop-in advice service, dealing with enquiries via phone and email. Suffice to say, they form an invaluable part of our team and we would struggle to operate without their help.

Our office volunteers give **24 hours** of their time a week.
This equates to **£380** pw
= **£20,000 a year** (approx.)

Future Plans

Business Plan

Our Business Plan outlines our agreed plans and ambition for what we want to achieve. It is a working document which is regularly reviewed and updated by management and Trustees. With COVID-19 radically altering the landscape of the homelessness sector, KCAH understands that we must continue to be responsive to whatever the current needs are. Our focus for 2024/25 is to continue to provide all key services whilst continuing with our strategy to generate more sustainable income.

Winter Night Shelter

KCAH is uniquely placed with regards to interventions for those that are street homeless or threatened with homelessness. We are actively seeking funds to support the opening of another WNS for winter 24/25. We have seen an ordinarily fallow period for approaches to the organisation in the summer, deliver record numbers. Aligning with this is data that tells us that local homelessness on the rise. Recognising that means that, should the funds be available, we aim to positively intervene in street homelessness during next winter.

Sustainable Funding

Much of our grant funding currently comes from local and central government which are specific and time limited. This is also true of some grants received from charitable

trusts. We are blessed with a healthy level of donations from individual donors, local churches and businesses. Within this, the management and trustees are conscious of our vulnerability and continue to explore ways to seek more sustainable funding. In this respect we are moving forward with our fundraising strategy built around the Marketing and Communications Manager and, supplemented with support from the external professional fundraising consultant.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Kingston Churches Action on Homelessness is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Its members are the Trustees who will contribute £1 each in the event of the dissolution of the charity.

Appointment of Trustees

In accordance with the Memorandum and Articles of Association, trustees of the charity are elected to serve for a period of three years and may subsequently be reappointed for up to two additional three-year terms. New trustees may be appointed by the existing trustees who are the members of the charity with representation encouraged from Surbiton Churches Together, Malden Churches Together and Kingston Churches Together. The maximum number of trustees is twelve and the minimum is four. The trustees seek to ensure that the needs of the client group of the charity are appropriately reflected through the diversity of the trustee body.

Trustee Induction and Training

New trustees become familiar with the practical work of the charity through their induction, initiated by the Chair and the Chief Executive Officer. The charity has a

proforma guide which is completed at induction and this shows the dates at which the various parts of the induction process have taken place. Trustees are encouraged to allocate time observing the day-to-day operations of the charity. Detailed financial and operational information is provided to the trustees at each meeting and an explanation of this is provided when a trustee indicates that he / she does not understand the full implications of the information given. Trustees are aware of the various Charity Commission publications that can be obtained to assist them with their duties.

Organisational Structure

The trustees of the KCAH typically meet six times a year and are responsible for the strategic direction and policy of the charity. At the end of the financial year, there were six trustees from a variety of professional backgrounds, making a contribution relevant to the work of the charity. The Chief Executive Officer is responsible for the strategic development, public relations and overseeing day to day operations. The Chair of the trustees and the Treasurer meet regularly with the Chief Executive Officer.

Risk Management

The Trustees review the strategic risks which impact KCAH's ability to deliver its strategy periodically. Operational risks which are associated with identifying potentially inadequate internal practices, policies and systems that might result in a loss to the organisation are delegated to the senior management.

The key strategic risk KCAH faces is the financial sustainability of the organisation given its current reliance on Government-backed funding to support the services provided. There is considerable uncertainty around the level, nature and scope of future funding from the Government for the services that KCAH provides. The Trustees are seeking to mitigate this risk primarily by:

- continuing to develop and implement its fundraising strategy which includes marketing, communications and fundraising functions.
- identifying and implementing meaningful efficiencies in work practices that effectively reduce the core cost base.
- regular monitoring and scrutiny of progress made against plan.

- monthly forecasting of cash flows and reserves and updates of operational plans.

Financial Review

The net deficit and net movement in funds for the year was £154,061 (2023- £45,496 deficit).

Total income was £1,090,816, a decrease of £84,951 on 2023. The reduction principally reflects income received in 2023 for the Joel Stabilisation unit (Joel) of £121,180 prior to its closure in June 2023. Income from ongoing services increased by £36,229 although in December 2023 KCAH completed its support work for 18 residents placed in local council supported HMOs that had been primarily funded through grants from the Rough Sleeper Initiative programme.

Donations in 2024 of £174,124 (2023-£173,464) included a donation of £25,000 from New Life Church to help set up and run a Winter Night Shelter which operated from January to March 2024. Income from Trusts and Foundations of £132,249 increased by £56,405 with the charity awarded a grant of £30,286 from the National Lottery's Community Organisations Cost of Living Fund to support increased staffing in HCIS as well as a grant of £20,000 from the Sisters of the Holy Cross to assist with the annual running costs. Income from Access properties was down £11,733, the result of lower occupancy rates in certain properties.

Expenditure of £1,244,877 was up £23,614 on 2023. The costs of running Joel in 2023 were £113,418. Excluding Joel there was an increase in expenditure in 2024 of £137,032. This reflects higher levels of arrears in tenants' rent and service fees and the challenges with their recoverability. The increase in the bad debt provision of £76,432 (2023-£18,887) recognises this. In addition, the one-off costs of running the Winter Night Shelter were £39,071 and HCIS direct costs, in particular staff, were up £30,178.

At 31 March 2024 total funds were £284,474 (2023- £438,535) with unrestricted income funds of £269,446, and restricted income funds of £15,028.

Reserves Policy

The trustees have reviewed the charity's reserve policy during the year which is designed to support the following situations:

a) To sustain KCAH's operations within the Royal Borough of Kingston through periods of economic downturn and uncertainty for long enough to take remedial action.
b) To facilitate the day-to-day operation of its activities, and in particular, to enable it to meet anticipated liabilities as they fall due. The reserves are necessary to cope with fluctuations in cash flows due to grant income being received in arrears or budgeted expenditure being incurred in advance of the receipt of matching income.
c) To enable a service or project to continue in the event that grant or other funding is withdrawn, ends temporarily without replacement or is not sufficient to fund a service at an agreed level. This would allow a period of continuity while alternative sources of funding are sought, or if ultimately required, to allow the company to run down an activity or project in an organised manner while fulfilling its legal obligations.
d) To develop new services or expand current ones in line with the current needs of the community while supporting existing clients and staff during periods of change.
e) To survive unexpected setbacks and problems arising from internal or external causes.

The trustees have reviewed the required level of free reserves taking into consideration the risk profile of the charity, its planned activities for the coming year, progress in the development and implementation of the fundraising strategy and the plans for the future. Taking account of these factors the trustees have determined that the minimum level of free reserves to be held is between £200,000 to £300,000.

Investment Policy

The Charity's funds are spent in the short term so there are no funds considered available for long term investment. The trustees have decided to hold any surplus amount available in interest-bearing instant access or deposit accounts

Trustees' Responsibilities Statement

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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.

The trustees' annual report and the strategic report were approved on 20th November 2024 and signed on behalf of the Board of Trustees by:



Roger Sutton
Chair of the Board of Trustees

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSTON CHURCHES ACTION ON HOMELESSNESS

Opinion

We have audited the financial statements of Kingston Churches Action on Homelessness for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees' with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees' are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with

the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charites (Accounts and Reports) Regulation 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 19), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect

of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We considered the nature of the Charitable company's control environment, and reviewed the Charitable company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also identified the laws and regulations applicable to the charitable company through discussions with the Trustees and other management, and from our cumulative audit, knowledge and experience of the charitable company.

We obtained an understanding of the legal and regulatory framework that the Charitable company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Companies Act 2006, the Charities Act 2011, Places of Worship Act 1855, the Charities SORP, and UK financial reporting standards as issued by the Financial Reporting Council; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable company's ability to operate or to avoid a material penalty. These included the Charitable company's regulatory requirements.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls and policies in place to mitigate risks of fraud and noncompliance with laws and regulations.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

- enquiring of the Trustees concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of Trustees' meetings, reviewing internal audit reports and reviewing correspondence with the Charities Commission.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of noncompliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the Trustees and other management and the inspection of regulator and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Records) Regulation 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shaw Gibbs

Shaw Gibbs (Audit) Limited
Statutory Auditor
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 20 November 2024

Shaw Gibbs (Audit) Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024 (incorporating an Income and Expenditure account)

	Notes	Unrestricted Funds £	Restricted Income Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and legacies	5	**146,674**	**27,450**	**174,124**	173,464
Charitable activities	6	**509,958**	**403,280**	**913,238**	1,002,054
Investments	7	**3,454**	**-**	**3,454**	249
Total income		**660,086**	**430,730**	**1,090,816**	1,175,767
Expenditure on:					
Raising funds	8	**70,427**	**-**	**70,427**	63,983
Charitable activities	9/10	**744,571**	**429,879**	**1,174,450**	1,157,280
Total expenditure		**814,998**	**429,879**	**1,244,877**	1,221,263
Net Income/(outgoings) and movement in funds for the year	12	**(154,912)**	**851**	**(154,061)**	(45,496)
Reconciliation of funds					
Total funds brought forward		**424,358**	**14,177**	**438,535**	484,031
Total funds carried forward	20	**269,446**	**15,028**	**284,474**	438,535

TOTAL RECOGNISED SURPLUS AND DEFICITS
The company has no recognised surpluses or deficits other than the deficit or surplus shown above.
Net outgoings in 2023 were £6,185 from unrestricted and £39,311 from restricted funds.

The notes on pages 27 to 35 form part of these financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
Statement of Financial Position (Company Number 03735702)
AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible Assets	15		-		-
Current Assets					
Debtors	16	110,419		234,410	
Cash at bank and in hand	17	255,707		286,269	
		366,126		520,679	
Liabilities					
Creditors - amounts falling due within one year	18	81,652		82,144	
Total assets less current liabilities			284,474		438,535
Net Assets			284,474		438,535
The funds of the charity:					
Restricted income funds			15,028		14,177
Unrestricted income funds			269,446		424,358
Total Charity Funds	20		284,474		438,535

For the financial year ending 31 March 2024 the company was entitled to exemption from the audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. However, an audit was required in accordance with section 144 of the Charities Act 2011.

The trustees, who are regarded directors for the purpose of the Companies Act 2006, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies act 2006 and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved and authorised for issue by the trustees on 20 November 2024 and signed on their behalf by:

Roger Sutton
Trustee

Juliet Lack
Trustee

The notes on pages 27 to 35 form part of these financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024	2023
		£	£
Cash flows from operating activities			
Net Income		**(154,061)**	(45,496)
Adjustments for:			
Other interest receivable and similar income		**(3,454)**	(249)
Changes in:			
Trade and other debtors		**123,991**	(29,212)
Trade and other creditors		**(492)**	(12,789)
Cash generated from operations		**(34,016)**	(87,746)
Interest received		**3,454**	249
Net cash from operating activities		**(30,562)**	(87,497)
Net increase in cash and cash equivalents	**22**	**(30,562)**	(87,497)
Cash and cash equivalents at beginning of year		**286,269**	373,766
Total Cash and cash equivalents at end of year	**17**	**255,707**	286,269

The notes on pages 27 to 35 form part of these financial statements.

1 General Information

Kingston Churches Action on Homelessness is a public benefit entity and a private company limited by guarantee, incorporated in England and Wales under the Companies Act and registered as a charity in England and Wales. The company's registered office address is shown on page 1. The nature of the charitable company's operations and its principal activities are set out in the Trustees' Report on pages 2 to 19.

2 Going Concern

The financial statements are drawn up on the going concern basis which assumes Kingston Churches Action on Homelessness will continue in operational existence for the foreseeable future, being a period of 12 months from the date of approval of these financial statements. The Board have given due consideration to the working capital and cash flow requirements of Kingston Churches Action on Homelessness. The Board consider Kingston Churches Action on Homelessness' current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for the foreseeable future.

3 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of Preparation
The financial statements of the charity have been prepared under the historical cost convention in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kingston Churches Action on Homelessness 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 note(s).

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which it operates. The financial statements are presented in pounds sterling (£).

Judgements and key sources of estimation uncertainty
The preparation of financial statements in conformity with Charities SORP (FRS 102) requires the trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The judgements, estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are discussed below.

Within trade debtors the majority of the company's accounts receivable relate to amounts owed by tenants in respect of rented accommodation. An allowance for doubtful debts is maintained for potential credit losses based on management's assessment of the expected collectability of accounts receivable. The allowance for doubtful accounts is reviewed periodically to assess its adequacy. In making this assessment, management takes into consideration customer circumstances and makes judgements as to the probability of the successful debt collections. The actual level of debt collected may differ from the estimated levels of recovery and could impact future operations results positively or negatively. As at 31 March 2024 the charitable company's current trade receivables from customers were £104,270 against which £94,700 was provided for.

Income
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

a) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

b) legacy income is recognised when receipt is probable and entitlement is established.

c) donated facilities and services are not recognised in the accounts as the value cannot be readily measured and no amounts are included for the contribution of general volunteers.

d) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accountng policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured relaibly. Expenditure is included on an accruals basis inclusive of VAT.

Expenditure is classified under headings as follows:

a) Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs to the governance of the charity apportioned to charitable activities which are incurred directly in fulfilling the charity's objectives;

b) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, insurance, licenses, subscriptions, security, HR and accounting services, bank service charges and depreciation costs which support the Charity's projects and activities. These costs have been allocated to expenditure on charitable activities and have been split between restricted and unrestricted funds based on an appropriate basis including staff time, floor space and staff numbers.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through terms of an appeal, and fall into one of two sub-classes: restricted funds or endowment funds.

Tangible assets

Tangible fixed assets are stated at historical cost less depreciation where appropriate.

Depreciation

Depreciation is charged by annual instalments estimated to write off their cost less any residual value over the expected useful lives which equate to the following rates:

Computer & Office equipment	33% straight line

Impairment of fixed assets

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the year in which it occurs in the corresponding Statement of Financial Activities category.

Debtors

Debtors are recognised initially at transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the debt.

Cash at bank and in hand

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

Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amounts due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Taxation

The charitable company is a charity within the definition of section 467 Corporation Tax Act 2010 and is therefore able to take advantage of the exemptions given by sections 485 and 486 of that Act. Accordingly, there is no Corporation Tax charge in these accounts.

3. Accountng policies (continued)

Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are intiially recognised at transaction value and subsequently measured at their settlement value.

Leases

Leases in which substantailly all risks regards ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Defined contribution pension plans

The charity contributes to individuals' stake holder pension schemes to a minimum of 5% of salary and will match the employees contribution up to 6%. Any legislative changes due to auto-enrolment are implemented when they become due.

Contributions to defined contribution plans are recognised as an expense in the period to which the related service is provided.

4 Limited by Guarantee

The Directors/Trustees are all members of the Company. They are liable for the Company's liabilities and debts whilst being a member and up to one year after ceasing to be a member for those transactions entered into before that date, to a maximum of £1.

5 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
2024			
Donations			
Donations from Churches, Individuals & Others	**140,591**	**27,450**	**168,041**
Gift Aid	**6,083**	**-**	**6,083**
	146,674	**27,450**	**174,124**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
2023			
Donations			
Donations from Churches, Individuals & Others	154,579	10,301	164,880
Gift Aid	8,305	279	8,584
	162,884	10,580	173,464

6 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
2024			
Income			
Access Project	**473,958**	**-**	**473,958**
	473,958	**-**	**473,958**
Grants			
Royal Borough of Kingston Upon Thames	**-**	**307,031**	**307,031**
National Lottery	**-**	**95,223**	**95,223**
Sisters of the Holy Cross	**20,000**	**-**	**20,000**
Paracletos	**10,000**	**-**	**10,000**
Alfred Charitable Trust	**1,000**	**-**	**1,000**
Kingston Nursing Association	**-**	**1,026**	**1,026**
The Alfred Hunt Trust	**5,000**		**5,000**
	36,000	**403,280**	**439,280**
Total Charitable Activities	**509,958**	**403,280**	**913,238**

6 Charitable Activities (continued)

2023	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income			
Access Project	485,691	-	485,691
Joel rental income	12,199	-	12,199
	497,890	-	497,890
Grants			
Royal Borough of Kingston Upon Thames	-	428,320	428,320
National Lottery	-	31,581	31,581
Savage Trust	1,521	-	1,521
Masonic Charitable Trust	350	-	350
Leathersellers	5,000	-	5,000
Paracletos	10,000	-	10,000
Alfred Charitable Trust	-	7,000	7,000
The Alfred Hunt Trust	3,000	-	3,000
Dandy Charitable Trust	450	-	450
The Elizabeth Frankland Moor	3,000	-	3,000
Drapers Charirable Trust		12,500	12,500
Kingston Nursing Association		1,442	1,442
	23,321	480,843	504,164
Total Charitable Activities	521,211	480,843	1,002,054

7 Investment Income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank Interest Receivable	**3,454**	**3,454**	249	249

8 Expenditure on Raising Funds

	Direct Costs £	**Support Costs £**	**Total 2024 £**	Total 2023 £
Costs of Fundraising	**47,970**	**22,457**	**70,427**	63,983
	47,970	**22,457**	**70,427**	63,983

9 Expenditure on Charitable Activities by Fund Type

2024	**Unrestricted Funds £**	**Restricted Funds £**	**Total 2024 £**
Advice Services	**124,510**	**67,773**	**192,283**
Access Project	**564,120**	**106,173**	**670,293**
Winter Night Shelter	**8,021**	**31,050**	**39,071**
Rough Sleeper Initiative	**19,846**	**72,382**	**92,228**
Rough Sleeper Accommodation Programme	**18,498**	**60,817**	**79,315**
The Bridge	**10,602**	**90,658**	**101,260**
Support Costs	**(1,026)**	**1,026**	**-**
	744,571	**429,879**	**1,174,450**

2023	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Advice Services	88,006	47,686	135,692
Access Project	468,118	128,864	596,982
Joel Drug & Alcohol Stabilisation Unit	35,882	108,980	144,862
Rough Sleeper Initiative	10,264	109,009	119,273
Rough Sleeper Accommodation Programme	15,102	60,819	75,921
The Bridge	15,616	68,934	84,550
Support Costs	(6,442)	6,442	-
	626,546	530,734	1,157,280

10 Expenditure on Charitable Activities by Activity Type

2024	Activities Undertaken Directly £	Support Costs (Note 11) £	Total 2024 £
Advice Services	**118,174**	**74,109**	**192,283**
Access Project	**617,336**	**52,957**	**670,293**
Winter Night Shelter	**24,793**	**14,278**	**39,071**
Rough Sleeper Initiative	**73,774**	**18,454**	**92,228**
Rough Sleeper Accommodation Programme	**62,285**	**17,030**	**79,315**
The Bridge	**80,879**	**20,381**	**101,260**
	977,241	**197,209**	**1,174,450**

2023	Activities Undertaken Directly £	Support Costs £	Total 2023 £
Advice Services	87,997	47,695	135,692
Access Project	539,443	57,539	596,982
Joel Drug & Alcohol Stabilisation Unit	113,418	31,444	144,862
Rough Sleeper Initiative	95,929	23,344	119,273
Rough Sleeper Accommodation Programme	56,892	19,029	75,921
The Bridge	53,442	31,108	84,550
	947,121	210,159	1,157,280

Further analysis of activities undertaken directly by the Charity shown above.

	2024 £	2023 £
Salaries, Social Security and Employer contribution to Pensions	**374,870**	434,965
Access Property Costs	**425,215**	395,277
Other Direct Costs	**177,156**	116,879
	977,241	947,121

11 Analysis of Support Costs

2024	Staff Costs £	General Office Costs £	Premises & Other Costs £	Governance £	2024 Total £
Advice Services	**42,697**	**12,182**	**18,517**	**713**	**74,109**
Access Project	**32,434**	**8,341**	**11,694**	**488**	**52,957**
Winter Night Shelter	**13,204**	**1,015**	**-**	**59**	**14,278**
Rough Sleeper Initiative	**8,420**	**6,256**	**3,412**	**366**	**18,454**
Rough Sleeper Accommodation Plan	**5,452**	**6,640**	**4,549**	**389**	**17,030**
The Bridge	**9,417**	**8,209**	**2,274**	**481**	**20,381**
	111,624	**42,643**	**40,446**	**2,496**	**197,209**
Raising funds	**13,808**	**2,799**	**5,686**	**164**	**22,457**
	125,432	**45,442**	**46,132**	**2,660**	**219,666**

2023	Staff Costs £	General Office Costs £	Premises & Other Costs £	Governance £	2023 Total £
Advice Services	26,650	6,867	13,414	764	47,695
Access Project	36,348	6,660	13,482	1,049	57,539
Joel Drug & Alcohol Stabilisation Unit	17,045	6,841	6,797	761	31,444
Rough Sleeper Initiative	10,601	8,112	4,037	594	23,344
Rough Sleeper Accommodation Plan	8,983	5,341	4,111	594	19,029
The Bridge	18,578	4,035	8,046	449	31,108
	118,205	37,856	49,887	4,211	210,159
Raising funds	17,284	2,543	4,111	283	24,221
	135,489	40,399	53,998	4,494	234,380

12 Net Income for the year

This is stated after charging:	2024 £	2023 £
Auditor's remuneration:		
Audit fees	**3,840**	3,660

13 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	**463,463**	533,599
Social security costs	**37,132**	46,246
Employer contributions to pension plans	**23,665**	27,069
	524,260	606,914

The average monthly headcount of employees during the year was 18 (2023:20) . The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Direct charitable	**11**	**12**
Governance and Support	**3**	**3**
Raising funds	**1**	**1**
	15	**16**

One employee received employee benefits between £60,000-£65,000 during the current year (2023-1).

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. During the year, charity expenses totalling £90 (2023-£nil) were reimbursed to key management personnel. The total compensation paid to key management personnel for services provided to the charity was £114,319 (2023- £118,291).

14 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charitable company in the year (2023- £nil), neither were they reimbursed expenses during the year (2023 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2023- £nil).

No trustee has had any influence with funders.

15 Tangible Fixed Assets

	Equipment £
Cost	
At 1 April 2023 and 31 March 2024	**12,271**
Accumulated Depreciation	
At 1 April 2023 and 31 March 2024	**12,271**
Net Book Values	
As at 31 March 2023 & 2024	-

16 Debtors

	2024 £	2023 £
Trade Debtors	**93,273**	203,249
Other Debtors	**12,526**	27,607
Prepayments	**4,620**	3,554
	110,419	234,410

17 Cash

	2024 £	2023 £
Cash in hand and at bank	**214,219**	245,190
Virgin Bank Deposit account	**41,488**	41,079
	255,707	286,269

18 Creditors - amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	**10,328**	38,062
Social Security and other taxes	**9,611**	8,652
Other Creditors	**6,000**	6,000
Accruals	**55,713**	29,430
	81,652	82,144

19 Financial Instruments

	2024	2023
	£	£
Financial assets measured at cost	**361,506**	517,125
Financial liabilities measured at cost	**25,939**	52,714

Financial assets include Debtors, and Cash-in-hand and on deposit.
Financial liabilities include trade and other creditors excluding accruals and deferred income.

20 Analysis of Charitable Funds

2024	Balances 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2024 £
Restricted Income Funds					
Access Project-Rent	12,177	1,200	(749)	-	12,628
National Lottery	-	64,937	(64,937)	-	-
National Lottery's Community Organistions					
Cost of Living Fund	-	30,286	(30,286)		
Single Homeless Pathway	-	74,975	(74,975)	-	-
Winter Night Shelter	-	31,050	(31,050)	-	-
Rough Sleeper Initiative	-	72,381	(72,381)	-	-
Office for Healthcare Improvements & Disparities	2,000	91,058	(90,658)	-	2,400
Rough Sleeper Accommodation Programme	-	60,817	(60,817)	-	-
Other	-	4,026	(4,026)	-	-
Total Restricted Income Funds	**14,177**	**430,730**	**(429,879)**	**-**	**15,028**
Unrestricted funds					
General Fund	377,558	660,086	(814,998)	46,800	269,446
Designated fund	46,800	-	-	(46,800)	-
Total Unrestricted Funds	**424,358**	**660,086**	**(814,998)**	**-**	**269,446**
Total Funds	**438,535**	**1,090,816**	**(1,244,877)**	**-**	**284,474**

2023	Balances 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2023 £
Restricted Income Funds					
Access Project-Rent	12,179	1,700	(1,702)	-	12,177
National Lottery	33,307	31,581	(64,888)	-	-
Single Homeless Pathway	-	74,958	(74,958)	-	-
Royal Borough of Kingston Covid-19	-	25,000	(25,000)	-	-
Rough Sleeper Initiative	-	174,760	(174,760)	-	-
Office for Healthcare Improvements & Disparities	-	92,784	(90,784)	-	2,000
Rough Sleeper Accommodation Programme	-	60,818	(60,818)	-	-
Joel donors	-	8,880	(8,880)	-	-
Other	8,002	20,942	(28,944)	-	-
Total Restricted income	53,488	491,423	(530,734)	-	14,177

20 Analysis of Charitable Funds (continued)

	Balances 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2023 £
Unrestricted funds					
General Fund	383,743	684,344	(690,529)	-	377,558
Designated fund	46,800	-	-	-	46,800
Total Unrestricted Funds	430,543	684,344	(690,529)	-	424,358
Total Funds	484,031	1,175,767	(1,221,263)	-	438,535

Access Project Rent Deposits
These are funds received from donors to support our clients into permanent accommodation by contributing to the rent deposit that are necessary.

National Lottery
These are funds to develop the wellbeing of our tenants.

National Lottery's Community Organistions Cost of Living Fund
This is a grant to assist with the Cost of Living crisis.

Single Homeless Pathway
This is government funding via the council to provide advice and support to people experiencing homelessness in Kingston Upon Thames.

Winter Night Shelter
These are grants and donations to fund the set up and running of a Winter Night Shelter from January to March 2024 to accommodate people overnight who would otherwise be sleeping rough.

Rough Sleeper Initiative

This is government funding via the local council given to assist people experiencing homelessness who sleep rough. During 2023/24 KCAH used this funding:

(a) to provide support and advice to people originally in the "Everyone In" campaign who have since been provided with temporary accommodation in Houses of Multilpe Occupancy acquired by the local council.

(b) to provide support and advice to people experiencing homelessness who have no recourse to public funds.

Office for Healthcare Improvements and Disparities
This is grant funding provided to support The Bridge initiative, a service designed for the people the charity work with who use substances and have been sleeping rough or at risk of sleeping rough. The Bridge initiative aims to enable those people to gain access to the services they need from providers such as Kingston Wellbeing.

Rough Sleeper Accommodation Programme

This is government funding via the council to provide advice and support to people experiencing homelessness from the "Everyone In" campaign who have since been provided with accommodation in single accommodation properties acquired by the Greater London Authority as part of the Mayor of London's Rough Sleeper Accommodation Programme.

21 Analysis of net assets between funds

2024	**Unrestricted Funds £**	**Restricted Funds £**	**Total 2024 £**
Current assets	**351,098**	**15,028**	**366,126**
Creditors less than 1 year	**(81,652)**	**-**	**(81,652)**
Total	**269,446**	**15,028**	**284,474**

2023	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Current assets	506,502	14,177	520,679
Creditors less than 1 year	(82,144)	-	(82,144)
Total	424,358	14,177	438,535

22 Analysis of changes in net debt

2024	**At 1st April 2023**	**Cash Flows**	**At 31 March 2024**
	£	**£**	**£**
Cash at bank and in hand	**286,269**	**(30,562)**	**255,707**

2023	At 1st April 2022	Cash Flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	373,766	(87,497)	286,269

23 Pensions and other post retirement benefits

Defined contribution plans

The amount recognised as an expense in relation to defined contribution plans was £23,665 (2023:£27,069).

No contributions were payable at the year end (2023: £Nil).

24 Operating Lease commitments

The total minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Obligations under operating leases expiring in less than one year	**205,264**	317,803
Obligations under operating leases expiring in one to five years	**494,505**	717,600
Obligations under operating leases expiring after five years	**68,420**	205,320
	768,189	1,240,724

The amount of non-cancellable operating lease payments recognised as an expense during the year was £332,631 (2023-£323,648)

25 Events after the financial period

There have been no significant events between the year end and the date of approval of these financial statements which would require a change to, or a disclosure in, the fiinancial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS

England & Wales - Charity number 1075890

Accounts



KINGSTON CHURCHES ACTION ON HOMELESSNESS

(A company limited by guarantee)

Financial Statements
31st March 2023

Company Registration Number: 03735702

Charity Registration Number: 1075890

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Reference and Administrative details

Status:	Kingston Churches Action on Homelessness is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.
Registered charity name:	Kingston Churches Action on Homelessness
Charity registration number:	1075890
Company registration number:	03735702
Principal office and registered number:	St Peters Church Hall London Road Kingston Upon Thames Surrey KT2 6QL
The Trustees:	Roger Sutton (Chair) David Lindsell Juliet Lack (Treasurer) Robert Bailey Elizabeth Sansom (Appointed 20 September 2022) Edward Lowe (Resigned 8 July 2022) Hilary Orton Declan Higgins (Resigned 7 July 2022) Peter Gray Rigge Julia Burleigh-Lowe (Resigned 22 June 2022)
Auditor:	Harmer Slater Limited Chartered Accountants & statutory auditor Salatin House, 19 Cedar Road Sutton SM2 5DA
Senior Management Team:	Georgie Forshaw, Chief Executive Officer Kat Greenwood, Service Manager
Bankers:	Lloyds Bank plc CAF Bank Limited Virgin Money

CHAIR'S REPORT

Welcome to KCAH's Annual Report.

2023 is a significant year for us. We are 30 years old!

We were founded by more than 50 Churches in the Borough of Kingston to provide help to the homeless and those in danger of homelessness. The original level of support was to provide an evening meal, overnight accommodation, and breakfast in a number of churches during the winter nights. Most of the churches were involved each providing volunteers. We called this the roaming night shelter. Covid ended this but we hope to provide a fixed shelter next winter so we can also accommodate people with higher needs.

We have continued to develop our supported housing project which offers rooms in shared accommodation across Kingston. People in the accommodation are supported by a team of people to help them develop skills and to live independently.

Our drop-in service (HCIS) which offers advice on housing and benefits to those in danger of homelessness has seen demand increase substantially. Since January this year the number of people seeking help has doubled compared to the previous year. This is largely because of increased property and rental costs combined with the rising costs of utilities and other living costs has made it impossible for some people (including some earning over £50k pa) to meet their financial commitments. Once homeless, the cost of properties means access via normal routes to accommodation become unaffordable.

We have also seen a record spike in the provision of foodbank vouchers.

During the year "the Bridge" commenced which offers support to those who rely on substances who are sleeping rough or at risk of doing so.

The increase in demand for our services means that we have increased our team and are looking for alternative accommodation so we can supply our services.

As you can imagine the team see a lot of unhappiness and distress. The trustees can't thank them enough for their dedication and the care and commitment they show to the people we support.

Kind regards,

Roger Sutton

KCAH Chair of the Board of Trustees



The Trustees, who are also the Directors, for purposes of company law, present their report together with the audited financial statements of the charity for the year ended 31st March 2023.

Information on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the memorandum and articles of association and Statement of Recommended Practise – Accounting and Reporting by Charities: SORP applicable for charities preparing their accounts in according with the FRS 102.

OBJECTIVES & ACTIVITIES

Kingston Churches Action on Homelessness (KCAH) was set up by over 50 churches in the Royal Borough of Kingston in 1993. Under the terms of the revised Articles of Association adopted in November 2013, the object of the charity is to "relieve poverty and distress amongst persons in the Royal Borough of Kingston upon Thames and its surrounding areas by the provision of accommodation, information, advice, assistance and other services and resources on housing matters".

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

OUR VISION AND MISSION

The Vision that shapes our annual activities remains that 'Everyone in Kingston is in a safe and stable home and is able to build a happy life'. Our primary goals and purposes detailed in our Mission Statement are:

- Helping people into immediate, safe accommodation by referring them to appropriate places, such as short-term housing or hostels.
- Equipping people with the knowledge and independent skills they need to manage their housing successfully.
- Supporting people to build on the aspects of their lives that will keep them in a safe and stable home.

OUR ACTIVITIES

During the year ending 31st March 2023, the following services and activities help to support our aims and objectives:

- Housing Crisis Intervention Service (HCIS) – this is a weekday, drop-in advice and referrals service for people in housing crisis.
- Resident Support Team (RST) – our team which provide dedicated support for people living in KCAH-managed accommodation and in council housing as part of the 'Everyone In' strategy.
- Housing Services Team – this is the team who manage our property portfolio, help residents with rent arrears and support RST and HCIS.
- The Bridge – this is a support centre for people who have experienced homelessness and face issues around drugs and alcohol.
- Strengths-Based Practise – we continued to roll out our strengths-based approach across the organisation.

ACHIEVEMENTS AND PERFORMANCE

Housing Crisis Intervention Service (HCIS)

HCIS is the backbone to the work of KCAH and is a lifeline for single people in housing crisis in the Kingston Borough. The team runs a face-to-face, drop-in advice and referrals service for people in housing crisis, open on weekdays from 10am – 1pm. HCIS is funded in part by a commissioned contract with Royal Borough of Kingston ('Single Homeless Pathway') and through other grants and donations.

We offer a sensitive, person-centred approach to people using our services. Following an assessment of a person's needs, we create a plan involving free, confidential, impartial advice and advocacy on housing, welfare benefits, access to health services and securing emergency housing. If appropriate, people may be

referred into one of our supported housing options, enabling a seamless handover to the KCAH Resident Support Team.

From 1 April 2022 to 31 March 2023

HCIS registered **392 new cases** - an **increase of 74 cases** from last year.
Advisors spent over **10 hours** trying to resolve each case, on average.

We have run an advice service for over 20 years. The need for this service is deep-seated but heightened by the ongoing economic situation. As well as an increase in new registrations from 318 in the year to March 2022 to 392 in the same period ending March 2023, we have, in particular, seen approaches from people in employment double. Much of this stems from rising property costs including rents and utilities which has widened the audience affected. Additionally, we have also seen a record spiral in the number of foodbank vouchers we issue.

Resident Support Team

Our Resident Support Team (RST) support up 71 to people who would otherwise be sleeping rough or sofa surfing. They live in shared houses or flats that are either leased by KCAH or managed by the local council and include a maximum of 49 tenants who were supported by KCAH's Housing Services Team.

The RST is made up of 5 'Asset Coaches' who support individuals with complex needs, including mental and physical illness, substance misuse, unemployment and social isolation - many need intensive interventions. Asset Coaches are specially trained in a 'strengths-based' approach to develop a tailored support plan for each person. It's designed to help people explore their interests and passions and to develop the necessary skills, resilience and self-confidence to help them to live independently and get and secure a safe and stable home.

During the year up to 31 March 2023

The Resident Support team supported **59 people** in total.
9 people successfully moved on into private rented or similar.



KCAH Senior Housing Advisor, Irek, has worked at KCAH for the past seven years. In that time, he has provided vital support to hundreds of people facing homelessness, helping them off the streets and into somewhere safe to sleep. He truly goes above and beyond, also having run the London Marathon in October 2022 to raise vital funds for KCAH.

Irek even took one of our tenants, Thomas, on a fishing trip last September, shortly after helping him find a place in our supported accommodation project. Thomas said, "I think Irek is one of those people who has a positive influence on anyone he meets. When I first met Irek, I was actually only a couple of weeks away from being made homeless and I was seeking help to find somewhere to live - Irek was brilliant!

Housing Services Team

The Housing Services Team (HST) is a person-led, strengths-based support for the people with whom we work.

KCAH provide temporary supported housing for single people who find themselves homeless. The houses are leased by KCAH from private landlords. We offer two-year accommodation in shared houses, all located in the Kingston Borough. Our tenants are provided with support and encouragement using a support plan so that, in time they can move out of homelessness into independent accommodation of their own. The charity currently sub-lets 12 properties accommodating up to 49 people.

Our Housing Services Manager oversees the finances of our accommodation services by monitoring rent and bills payments by tenants and managing Housing Benefit claims on their behalf. They also work closely with tenants to prevent or address rent arrears. Tenants are invited to discuss any financial hardship they may be experiencing and together they work out a plan.

The aim is for the tenant to be empowered, recognising the responsibilities of being a tenant and feeling in control of their finances, whilst the manager and the organisation have a realistic and safe response to the debts. Instead of punishing tenants who are on low incomes, struggling to cover their necessary expenditures, we work on maximising their income and setting up practical repayment plans.

Our Property Services Officer is in charge of handling the property portfolio of KCAH's accommodation project, whether that be dealing with repairs, liaising with homeowners, and inspecting the state of our properties. This Property Services Officer role is essential in maintaining a high standard in our properties, ensuring they are safe, warm homes for the duration of our tenants' stays.

The Bridge

As mentioned in last year's report unfortunately the Joel Stabilisation Centre which sought to provide a residential home and intensive 1:1 support to people who had experienced rough sleeping and face significant issues around drugs and alcohol closed in June last year. Last autumn we opened at KCAH a service for the people we work with who use substances and have been sleeping rough or are at risk of sleeping rough. 'The Bridge' offers drop-in sessions, group work, holistic groups,

health and wellness advice, counselling and outreach to wherever people are based. It's designed to be a friendly, welcoming space that is highly accessible to people who are harder to reach in the community. The Bridge team currently has an active caseload of around 50 clients.

Commissioned by the Royal Borough of Kingston, we are aiming to enable people who need help and support to gain direct access to the services they need from providers, such as Kingston Wellbeing. We believe that this initiative fits well with our mission to work with people in the Borough of Kingston to help them get and keep a safe and stable home.

The Bridge is funded by a commissioned contract with the Office for Health Improvement and Disparities.



Grace is part of the team at The Bridge, a KCAH service for people who have experienced the trauma of homelessness and use substances. Like other members of

the team, she has been a support worker in the Kingston borough for many years and has earnt the trust of people like Joanne (not her real name).

"Building trust with the people we support at The Bridge is absolutely essential. The trauma of homelessness is just the tip of the iceberg - they have often lost everything, suffered abuse and feel extremely let down by the system.

I already knew Joanne and her history, when she came to us for housing advice, which made it so much easier. I gave her sleeping bag and blankets, change of clothes and food and also a phone so she could be contacted by Street Link if needed and reminded of appointments. I was able to make her an appointment with Kingston Wellbeing Service at The Bridge, where she felt it was safe to attend.

The Bridge is a friendly, safe and neutral space where people can just pop in for a chat and a cup of tea and find out more about what we offer. They often know us and we know them already, so the trust is there."

Strengths-Based Practice

Over the past 4 years, thanks to a National Lottery funded programme, we have undertaken a root and branch, charity-wide implementation of 'strengths-based' practise. We recognise that homelessness is not just a housing issue and a strengths-based approach is a key part of helping our clients reach their full potential. It helps us to focus on a person's strengths and interests, rather than the negative labels that often dominate their experience of the current housing and benefits system, keeping people trapped in a 'deficit mindset'.

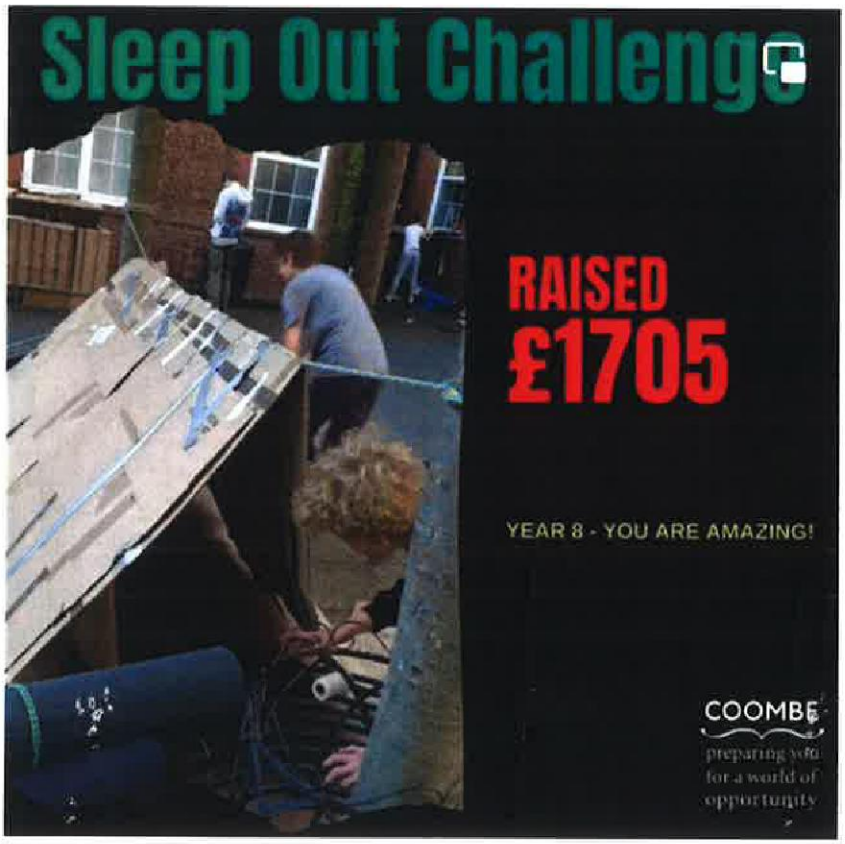
"Helping people to explore their strengths and interests, builds self-worth, confidence and a sense of identity. This in turn empowers people to rebuild their lives."

We firmly believe that helping people to explore their strengths and interests builds self-worth, confidence and a sense of identity. In turn, this empowers people to rebuild their lives, move on to independent living and manage their housing successfully. Strengths-based approach is now embedded in our culture - an achievement we are particularly proud of, as it was done in the shadow of the pandemic.

Fundraising Highlights

Our Supporters have shown us extraordinary loyalty and support during these challenging times. Here are just a few fundraising highlights from the year.

Our senior housing officer, Irek Chmielewski raised over £2,500 running the marathon and various individual campaigns around the 30 year anniversary of the charity raised £3,200.



Year 8 at Coombe Boys' School completed a fundraising 'sleep out' in May this year. The boys spent the night sleeping out in the playground in a 'cardboard city' to learn first-hand what it might be like to face homelessness - they raised a fantastic £1705 for KCAH!

Boys from Surbiton High Boys Prep School ran 30km collectively during a PE lesson earlier this year to raise vital funds for KCAH as part of our #KCAHBig30 Challenge.

Additionally, we secured funding from Trusts and Foundations of £75,884 as well as three year funding from the National Lottery to continue to support our Strengths-Based Practise.

Volunteers

Volunteers have always played a crucial role in how we function as a charity and engage with the local community. We try and offer as many volunteering opportunities as possible, such as inviting students from local schools and businesses to carry out light DIY and painting on our premises or the properties we manage. Volunteers with specialist skills often offer their time and expertise to help run workshops, such as gardening, arts and crafts or cooking. This is a key part of our strength-based work with residents to help them explore interests, develop social and life skills

We also have a dedicated team of 3 skilled volunteers who help us with administrative tasks in the office throughout the week. They undertake tasks such as data entry, answering phones, welcoming people into the drop-in advice service, dealing with enquiries via phone and email. Suffice to say, they form an invaluable part of our team and we would struggle to operate without their help.

Our office volunteers give **22 hours** of their time a week.
This equates to **£330** pw*
= **£16,000 a year** (approx.)

Future Plans

Business Plan

Our Business Plan outlines our agreed plans and ambition for we want to achieve over the next three years. It is a working document which is regularly reviewed and updated by management and Trustees. With COVID-19 radically altering the landscape of the homelessness sector, KCAH understands that we must continue to be responsive to

whatever the current needs are.

Winter Night Shelter

Due to COVID-19 we were unable to reopen the Haven, our temporary winter night shelter. We have obtained some funding from The New Life Church Wimbledon and are working with Everyday Church to have a venue to provide overnight accommodation and meals during the winter months.

Sustainable Funding

Much of our grant funding currently comes from local and central government which is subject to time-limited contracts and this is also true of grants received from charitable trusts. We are also blessed with a healthy level of donations from individual donors, local churches and businesses. Within this, the management and trustees are conscious of our vulnerability and are exploring ways to seek more sustainable funding. In this respect we are developing a fundraising strategy which includes a Marketing and Communications team, supplemented with external professional fundraising consultants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Kingston Churches Action on Homelessness is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Its members are the Trustees who will contribute £1 each in the event of the dissolution of the charity.

Appointment of Trustees

In accordance with the Memorandum and Articles of Association, trustees of the charity are elected to serve for a period of three years and may subsequently be reappointed for up to two additional three-year terms. New trustees may be appointed

by the existing trustees who are the members of the charity with representation encouraged from Surbiton Churches Together, Malden Churches Together and Kingston Churches Together. The maximum number of trustees is twelve and the minimum is four. The trustees seek to ensure that the needs of the client group of the charity are appropriately reflected through the diversity of the trustee body.

Trustee Induction and Training

New trustees become familiar with the practical work of the charity through their induction, initiated by the Chair and the Chief Executive Officer. The charity has a proforma guide which is completed at induction and this shows the dates at which the various parts of the induction process have taken place. Trustees are encouraged to allocate time observing the day-to-day operations of the charity. Detailed financial and operational information is provided to the trustees at each meeting and an explanation of this is provided when a trustee indicates that he / she does not understand the full implications of the information given. Trustees are aware of the various Charity Commission publications that can be obtained to assist them with their duties.

Organisational Structure

The trustees of the KCAH typically meet six times a year and are responsible for the strategic direction and policy of the charity. At the end of the financial year, there were seven trustees from a variety of professional backgrounds, making a contribution relevant to the work of the charity. The Chief Executive Officer is responsible for the strategic development, public relations and overseeing day to day operations. The Chair of the trustees and the Treasurer meet regularly with the Chief Executive Officer.

Risk Management

The Trustees review the strategic risks which impact KCAH's ability to deliver its strategy periodically. Operational risks which are associated with identifying potentially inadequate internal practices, policies and systems that might result in a loss to the organisation are delegated to the senior management.

The key strategic risk KCAH faces is the financial sustainability of the organisation given its current reliance on Government-backed funding to support the services

provided. There is considerable uncertainty around the level, nature and scope of future funding from the Government for the services that KCAH provides. The Trustees are seeking to mitigate this risk primarily by:

- The development and implementation of a fundraising strategy which includes marketing, communications and fundraising functions.
- developing and implementing meaningful efficiencies in work practices that effectively reduce the core cost base.
- regular monitoring and scrutiny of progress made against plans.

Financial Review

The net deficit and net movement in funds for the year was £45,496 (2022-£56,693 deficit).

Total income was £1,175,767, a decrease of £329,100 on 2022. The reduction in income principally reflects the change in the activities undertaken by KCAH during the year, in particular the closure in June 2022 of the Joel Stabilisation unit ('Joel'). Government grant income for Joel, along with associated rental income and donations all ceased following the closure reducing income by £337,438. Grants received to fund The Bridge project from July 2022, together with higher rental income from the Access properties increased income by £97,742. There was a decrease of £27,389 in the level of core donations received in the year mainly from corporate organisations while grants from Trusts and Foundations were down £64,114.

Total expenditure was £1,221,263, a reduction of £340,297. Expenditure on Joel was down £371,770 whilst expenditure on the set up and operation of The Bridge was £84,550. Expenditure on the Access properties and on Advice Services were lower than last year, mainly due to lower staff costs. The full year expenditure on the Rough Sleeper Accommodation Programme (RSAP) and the support for 18 tenants in the 3 Houses of Multiple Occupancy (HMOs) leased by the Council in total was similar in quantum to the costs incurred in the prior year.

At 31 March 2023 total funds were £438,535 (2022- £484,031) with unrestricted funds of £424,358, and restricted income funds of £14,177. Designated funds of £46,800 have been set aside from unrestricted funds to support growth in future services and transformation projects.

Reserves Policy

The trustees have reviewed the charity's reserve policy during the year which is designed to support the following situations:

a) To sustain KCAH's operations within the Royal Borough of Kingston through periods of economic downturn and uncertainty for long enough to take remedial action.
b) To facilitate the day-to-day operation of its activities, and in particular, to enable it to meet anticipated liabilities as they fall due. The reserves are necessary to cope with fluctuations in cash flows due to grant income being received in arrears or budgeted expenditure being incurred in advance of the receipt of matching income.
c) To enable a service or project to continue in the event that grant or other funding is withdrawn, ends temporarily without replacement or is not sufficient to fund a service at an agreed level. This would allow a period of continuity while alternative sources of funding are sought, or if ultimately required, to allow the company to run down an activity or project in an organised manner while fulfilling its legal obligations.
d) To develop new services or expand current ones in line with the current needs of the community while supporting existing clients and staff during periods of change.
e) To survive unexpected setbacks and problems arising from internal or external causes.

The trustees have reviewed the required level of free reserves taking into consideration the risk profile of the charity, its planned activities for the coming year, progress in the development and implementation of the fundraising strategy and the plans for the future. Taking account of these factors the trustees have determined that the minimum level of free reserves to be held continues to be between £400,000 to £500,000.

Investment Policy

The Charity's funds are spent in the short term so there are no funds considered available for long term investment. The trustees have decided to hold any surplus amount available in interest-bearing deposit accounts.

Trustees' Responsibilities Statement

The trustees, who are also directors 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).

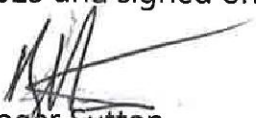
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees' annual report and the strategic report were approved on 27th September 2023 and signed on behalf of the board of trustees by:



Roger Sutton
Chair of the Board of Trustees

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSTON CHURCHES ACTION ON HOMELESSNESS

Opinion

We have audited the financial statements of Kingston Churches Action on Homelessness for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charites (Accounts and Reports) Regulation 2008 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 17), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these finahcial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable trust through discussions with trustees and other management, and from our cumulative audit and commercial knowledge and experience of the charitable company and the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, The Equality Act 2010, General Data Protection Rules (GDPR), taxation legislation, anti-bribery, employment law and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement to disclosures underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence, analysing legal costs to ascertain if there have been instances of non-compliance with laws and regulations

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Records) Regulation 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Harmer Slater Limited
Statutory Auditor
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 27/9/2023 .

Harmer Slater Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023 (incorporating an Income and Expenditure account)

	Notes	Unrestricted Funds £	Restricted Income Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	5	**162,884**	**10,580**	**173,464**	267,523
Charitable activities	6	**521,211**	**480,843**	**1,002,054**	1,237,287
Investments	7	**249**	**-**	**249**	57
Total income		**684,344**	**491,423**	**1,175,767**	1,504,867
Expenditure on:					
Raising funds	8	**63,983**	**-**	**63,983**	42,346
Charitable activities	9/10	**626,546**	**530,734**	**1,157,280**	1,519,214
Total expenditure		**690,529**	**530,734**	**1,221,263**	1,561,560
Net Income and net movement in funds for the year	12	**(6,185)**	**(39,311)**	**(45,496)**	(56,693)
Reconciliation of funds					
Total funds brought forward		**430,543**	**53,488**	**484,031**	540,724
Total funds carried forward	20	**424,358**	**14,177**	**438,535**	484,031

TOTAL RECOGNISED SURPLUS AND DEFICITS
The company has no recognised surpluses or deficits other than the deficit or surplus shown above.

The notes on pages 26 to 35 form part of these financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
Statement of Financial Position (Company Number 03735702)
AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible Assets	15		-		-
Current Assets					
Debtors	16	234,410		205,198	
Cash at bank and in hand	17	286,269		373,766	
		520,679		578,964	
Liabilities					
Creditors - amounts falling due within one year	18	82,144		94,933	
Total assets less current liabilities			438,535		484,031
Net Assets			438,535		484,031
The funds of the charity:					
Restricted income funds			14,177		53,488
Unrestricted income funds			424,358		430,543
Total Charity Funds	20		438,535		484,031

For the financial year ending 31 March 2023 the company was entitled to exemption from the audit under section 77 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. However, an audit was required in accordance with section 144 of the Charities Act 2011.

The trustees, who are regarded directors for the purpose of the Companies Act 2006, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies act 2006 and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved and authorised for issue by the trustees on 27 September 2023 and signed on their behalf by:

Roger Sutton
Trustee

Juliet Lack
Trustee

The notes on pages 26 to 35 form part of these financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023	2022
		£	£
Cash flows from operating activities			
Net Income		**(45,496)**	(56,693)
Adjustments for:			
Other interest receivable and similar income		**(249)**	(57)
Changes in:			
Trade and other debtors		**(29,212)**	(109,500)
Trade and other creditors		**(12,789)**	(84,084)
Cash generated from operations		**(87,746)**	(250,334)
Interest received		**249**	57
Net cash from operating activities		**(87,497)**	(250,277)
Net increase in cash and cash equivalents	**22**	**(87,497)**	(250,277)
Cash and cash equivalents at beginning of year		**373,766**	624,043
Total Cash and cash equivalents at end of year	**17**	**286,269**	373,766

The notes on pages 26 to 35 form part of these financial statements.

1 General Information

Kingston Churches Action on Homelessness is a public benefit entity and a private company limited by guarantee, incorporated in England and Wales under the Companies Act and registered as a charity in England and Wales. The company's registered office address is shown on page 1. The nature of the charitable company's operations and its principal activities are set out in the Trustees' Report on pages 2 to 17.

2 Going Concern

The financial statements are drawn up on the going concern basis which assumes Kingston Churches Action on Homelessness will continue in operational existence for the foreseeable future, being a period of 12 months from the date of approval of these financial statements. The Board have given due consideration to the working capital and cash flow requirements of Kingston Churches Action on Homelessness. The Board consider Kingston Churches Action on Homelessness' current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for the foreseeable future.

3 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of Preparation

The financial statements of the charity have been prepared under the historical cost convention in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kingston Churches Action on Homelessness 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 note(s).

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which it operates. The financial statements are presented in pounds sterling (£).

Judgements and key sources of estimation uncertainty

The preparation of financial statements in conformity with Charities SORP (FRS 102) requires the trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The judgements, estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are discussed below.

Within trade debtors the majority of the company's accounts receivable relate to amounts owed by tenants in respect of rented accommodation. An allowance for doubtful debts is maintained for potential credit losses based on management's assessment of the expected collectability of accounts receivable. The allowance for doubtful accounts is reviewed periodically to assess its adequacy. In making this assessment, management takes into consideration customer circumstances and makes judgements as to the probability of the successful debt collections. The actual level of debt collected may differ from the estimated levels of recovery and could impact future operations results positively or negatively. As at 31 March 2023 the charitable company's current trade receivables were £156,034 against which £111,400 was provided for.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

a) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

b) legacy income is recognised when receipt is probable and entitlement is established.

c) donated facilities and services are not recognised in the accounts as the value cannot be readily measured and no amounts are included for the contribution of general volunteers.

d) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accountng policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured relaibly. Expenditure is included on an accruals basis inclusive of VAT.

Expenditure is classified under headings as follows:

a) Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs to the governance of the charity apportioned to charitable activities which are incurred directly in fulfilling the charity's objectives;

b) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities

Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, insurance, licenses, subscriptions, security, HR and accounting services, bank service charges and depreciation costs which support the Charity's projects and activities. These costs have been allocated to expenditure on charitable activities and have been split between restricted and unrestricted funds based on an appropriate basis including staff time, floor space and staff numbers.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through terms of an appeal, and fall into one of two sub-classes: restricted funds or endowment funds

Tangible assets

Tangible fixed assets are stated at historical cost less depreciation where appropriate.

Depreciation

Depreciation is charged by annual instalments estimated to write off their cost less any residual value over the expected useful lives which equate to the following rates:

Computer & Office equipment	33% straight line

Impairment of fixed assets

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the year in which it occurs in the corresponding Staement of Financail Activities category.

Debtors

Debtors are recognised initially at transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the debt.

Cash at bank and in hand

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

Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amounts due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Taxation

The charitable company is a charity within the definition of section 467 Corporation Tax Act 2010 and is therefore able to take advantage of the exemptions given by sections 485 and 486 of that Act. Accordingly, there is no Corporation Tax charge in these accounts.

3. Accountng policies (continued)

Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are intially recognised at transaction value and subsequently measured at their settlement value.

Leases

Leases in which substantailly all risks regards ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Defined contribution pension plans

The charity contributes to individuals' stake holder pension schemes to a minimum of 5% of salary and will match the employees contribution up to 6%. Any legislative changes due to auto-enrolment are implemented when they become due.

Contributions to defined contribution plans are recognised as an expense in the period to which the related service is provided.

4 Limited by Guarantee

The Directors/Trustees are all members of the Company. They are liable for the Company's liabilities and debts whilst being a member and up to one year after ceasing to be a member for those transactions entered into before that date, to a maximum of £1.

5 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2023
2023	£	£	£
Donations			
Donations from Churches, Individuals & Others	154,579	10,301	164,880
Gift Aid	8,305	279	8,584
	162,884	10,580	173,464

	Unrestricted Funds	Restricted Funds	Total 2022
2022	£	£	£
Donations			
Donations from Churches, Individuals & Others	183,762	76,682	260,444
Gift Aid	5,811	1,268	7,079
	189,573	77,950	267,523

6 Charitable Activities

2023	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income			
Access Project	485,691	-	485,691
Joel rental income	12,199	-	12,199
	497,890	-	497,890
Grants			
Royal Borough of Kingston Upon Thames	-	428,320	428,320
National Lottery	-	31,581	31,581
Savage Trust	1,521	-	1,521
Masonic Charitable Trust	350	-	350
Leathersellers	5,000	-	5,000
Paracletos	10,000	-	10,000
Alfred Charitable Trust	-	7,000	7,000
The Alfred Hunt Trust	3,000	-	3,000
Dandy Charitable Trust	450	-	450
The Elizabeth Frankland Moor	3,000	-	3,000
Drapers Charirable Trust		12,500	12,500
Kingston Nursing Association		1,442	1,442
	23,321	480,843	504,164
Total Charitable Activities	521,211	480,843	1,002,054

6 Charitable Activities (continued)

2022	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income			
Access Project	458,883	-	458,883
Joel rental income	42,222	-	42,222
	501,105	-	501,105
Grants			
Royal Borough of Kingston Upon Thames	-	596,224	596,224
National Lottery	-	76,941	76,941
Homeless Link	25,000	-	25,000
The 29th May 1961	-	7,500	7,500
Leathersellers	5,000	-	5,000
Paracletos	10,000	-	10,000
Grant - London Community	1,517	-	1,517
Austin and Hope Pilkington Trust	-	5,000	5,000
Hedley Foundation	-	3,000	3,000
Alfred Charitable Trust	2,000	-	2,000
The Elizabeth Frankland Moor	3,000	-	3,000
Kingston Nursing Association		1,000	1,000
	46,517	689,665	736,182
Total Charitable Activities	547,622	689,665	1,237,287

7 Investment Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank Interest Receivable	249	249	57	57

8 Expenditure on Raising Funds

	Direct Costs £	Support Costs £	Total 2023 £	Total 2022 £
Costs of Fundraising	39,762	24,221	63,983	42,346
	39,762	24,221	63,983	42,346

9 Expenditure on Charitable Activities by Fund Type

2023	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Advice Services	88,006	47,686	135,692
Access Project	468,118	128,864	596,982
Joel Drug & Alcohol Stabilisation Unit	35,882	108,980	144,862
Rough Sleeper Initiative	10,264	109,009	119,273
Rough Sleeper Accommodation Programme	15,102	60,818	75,920
The Bridge	15,616	68,934	84,550
Support Costs	(6,442)	6,442	-
	626,546	530,734	1,157,280

2022	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Advice Services	102,708	44,987	147,695
Access Project	540,045	103,211	643,256
Joel Drug & Alcohol Stabilisation Unit	75,297	441,335	516,632
Rough Sleeper Initiative	12,485	139,782	152,267
Rough Sleeper Accommodation Programme	8,682	50,682	59,364
Support Costs	(3,700)	3,700	-
	735,517	783,697	1,519,214

10 Expenditure on Charitable Activities by Activity Type

2023	Activities Undertaken Directly £	Support Costs (Note 11) £	Total 2023 £
Advice Services	87,997	47,695	135,692
Access Project	539,443	57,539	596,982
Joel Drug & Alcohol Stabilisation Unit	113,418	31,444	144,862
Rough Sleeper Initiative	95,929	23,344	119,273
Rough Sleeper Accommodation Programme	56,892	19,029	75,921
The Bridge	53,442	31,108	84,550
	947,121	210,159	1,157,280

2022	Activities Undertaken Directly £	Support Costs £	Total 2022 £
Advice Services	108,801	38,894	147,695
Access Project	542,997	40,899	583,896
Joel Drug & Alcohol Stabilisation Unit	414,131	102,501	516,632
Rough Sleeper Initiative	122,934	29,333	152,267
Rough Sleeper Accommodation Plan	38,382	20,982	59,364
National Lottery	50,526	8,834	59,360
	1,277,771	241,443	1,519,214

Further analysis of activities undertaken directly by the Charity shown above.

	2023 £	2022 £
Salaries, Social Security and Employer contribution to Pensions	434,965	687,423
Access Property Costs	395,277	391,483
Other Direct Costs	116,879	198,865
	947,121	1,277,771

11 Analysis of Support Costs

2023	Staff Costs £	General Office Costs £	Premises & Other Costs £	Governance £	2023 Total £
Advice Services	26,650	6,867	13,414	764	47,695
Access Project	36,348	6,660	13,482	1,049	57,539
Joel Drug & Alcohol Stabilisation Unit	17,045	6,841	6,797	761	31,444
Rough Sleeper Initiative	10,601	8,112	4,037	594	23,344
Rough Sleeper Accommodation Plan	8,983	5,341	4,111	594	19,029
The Bridge	18,578	4,035	8,046	449	31,108
	118,205	37,856	49,887	4,211	210,159
Raising funds	17,284	2,543	4,111	283	24,221
	135,489	40,399	53,998	4,494	234,380

11 Analysis of Support Costs (continued)

	Staff Costs	General Office Costs	Premises & Other Costs	Governance	2022 Total
	£	£	£	£	£
2022					
Advice Services	25,015	6,842	6,482	555	38,894
Access Project	28,268	5,702	6,466	463	40,899
Joel Drug & Alcohol Stabilisation Unit	61,230	18,245	21,545	1,481	102,501
Rough Sleeper Initiative	19,897	5,701	3,272	463	29,333
Rough Sleeper Accommodation Plan	14,042	3,421	3,241	278	20,982
National Lottery	7,586	1,140	15	93	8,834
	156,038	41,051	41,021	3,333	241,443
Raising funds	15,786	2,204	2,161	262	20,413
	171,824	43,255	43,182	3,595	261,856

12 Net Income for the year

This is stated after charging:

	2023	2022
	£	£
Auditor's remuneration:		
Audit fees	**3,660**	3,500

13 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	**533,599**	773,039
Social security costs	**46,246**	65,012
Employer contributions to pension plans	**27,069**	34,719
	606,914	872,769

The average monthly headcount of employees during the year was 20 (2022:30) . The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Direct charitable	**12**	20
Governance and Support	**3**	4
Raising funds	**1**	1
	16	25

One employee received employee benefits between £60,000-£65,000 during the current year (2022-Nil).

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. During the year, charity expenses totalling £Nil (2022-£175) were reimbursed to key management personnel. The total compensation paid to key management personnel for services provided to the charity was £118,291 (2022- £99,479).

14 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charitable company in the year (2022- £nil), neither were they reimbursed expenses during the year (2022 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2022- £nil).

No trustee has had any influence with funders.

15 Tangible Fixed Assets

	Equipment £
Cost	
At 1 April 2022 and 31 March 2023	12,271
Accumulated Depreciation	
At 1 April 2022 and 31 March 20223	12,271
Net Book Values	
As at 31 March 2023	-
As at 31 March 2022	-

16 Debtors

	2023 £	2022 £
Trade Debtors	203,249	178,372
Other Debtors	27,607	20,956
Prepayments	3,554	5,870
	234,410	205,198

17 Cash

	2023 £	2022 £
Cash in hand and at bank	245,190	332,794
Virgin Bank Deposit account	41,079	40,972
	286,269	373,766

18 Creditors - amounts falling due within one year

	2023 £	2022 £
Trade Creditors	38,062	27,618
Social Security and other taxes	8,652	17,660
Other Creditors	6,000	6,000
Accruals	29,430	18,655
Deferred income (Grants received in advance)	-	25,000
	82,144	94,933

19 Financial Instruments

	2023 £	2022 £
Financial assets measured at cost	517,125	573,094
Financial liabilities measured at cost	52,714	51,278

Financial assets include Debtors, and Cash-in-hand and on deposit.
Financial liabilities include trade and other creditors excluding accruals and deferred income.

20 Analysis of Charitable Funds

2023	Balances 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2023 £
Restricted Income Funds					
Access Project-Rent	12,179	1,700	(1,702)	-	12,177
National Lottery	33,307	31,581	(64,888)	-	-
Single Homeless Pathway	-	74,958	(74,958)	-	-
Royal Borough of Kingston Covid-19 Grants	-	25,000	(25,000)	-	-
Rough Sleeper Initiative	-	174,760	(174,760)	-	-
Office for Healthcare Improvements & Disparities	-	92,784	(90,784)		2,000
Rough Sleeper Accommodation Programme	-	60,818	(60,818)	-	-
Joel donors	-	8,880	(8,880)	-	-
Other	8,002	20,942	(28,944)	-	-
Total Restricted Income Funds	53,488	491,423	(530,734)	-	14,177

20 Analysis of Charitable Funds (continued)

2023	Balances 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2023 £
Unrestricted funds					
General Fund	383,743	684,344	(690,529)	-	377,558
Designated fund	46,800	-	-	-	46,800
Total Unrestricted Funds	**430,543**	**684,344**	**(690,529)**	**-**	**424,358**
Total Funds	**484,031**	**1,175,767**	**(1,221,263)**	**-**	**438,535**

2022	Balances 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2022 £
Restricted Income Funds					
Access Project-Rent	9,779	2,400	-	-	12,179
National Lottery	26,487	76,941	(70,121)	-	33,307
Single Homeless Pathway	-	74,975	(74,975)	-	-
Royal Borough of Kingston Covid-19 Grants	2,000	1,700	(3,700)	-	-
Rough Sleeper Initiative	14,945	381,467	(396,412)	-	-
Public Health England	-	87,400	(87,400)		-
Rough Sleeper Accommodation Programme	-	50,682	(50,682)	-	-
The 29th May 1961	-	7,500	(7,500)	-	-
Joel donors	9,994	75,550	(85,544)	-	-
Other	6,365	9,000	(7,363)	-	8,002
Total Restricted income	69,570	767,615	(783,697)	-	53,488
Unrestricted funds					
General Fund	424,354	737,252	(777,863)	-	383,743
Designated fund	46,800	-	-	-	46,800
Total Unrestricted Funds	471,154	737,252	(777,863)	-	430,543
Total Funds	540,724	1,504,867	(1,561,560)	-	484,031

Access Project Rent Deposits
These are funds received from donors to support our clients into permanent accommodation by contributing to the rent deposit that are necessary.

National Lottery
These are funds to develop the wellbeing of our tenants.

Single Homeless Pathway
This is government funding via the council to provide advice and support to people experiencing homelessness in Kingston Upon Thames.

Royal Borough of Kingston Covid-19
These are grants for the delivery of enhanced Covid-19 vaccine advocacy.

Rough Sleeper Initiative

This is government funding via the local council given to assist people experiencing homelessness who sleep rough. During 2022/23 KCAH used this funding:

(a) to provide support and advice to people originally in the "Everyone In" campaign who have since been provided with temporary accommodation in Houses of Multilpe Occupancy acquired by the local council.

(b) to provide recovery practitioners for the Joel Drug and Alcohol Stabilisation programme for the period to 30 June 2022.

(c) to provide support and advice to people experiencing homelessness who have no recourse to public funds.

Rough Sleeper Accommodation Programme

This is government funding via the council to provide advice and support to people experiencing homelessness from the "Everyone In" campaign who have since been provided with accommodation in single accommodation properties acquired by the Greater London Authority as part of the Mayor of London's Rough Sleeper Accommodation Programme.

20 Analysis of Charitable Funds (continued)

Office for Healthcare Improvements and Disparities

This is grant funding provided initially for the period to 30 June 2022 to support the Joel Drug and Alcohol Stabilisation programme.Thereafter the grant was used to support The Bridge initiative, a service designed for the people the charity work with who use substances and have been sleeping rough or at risk of sleeping rough. The Bridge initiative aims to enable those people to gain access to the services they need from providers such as Kingston Wellbeing.

Joel Donors

KCAH took over the running of the Joel Community Centre from Joel Community Services (JCS). During the period April to June 2022 JCS made donations to KCAH to support the running of the Joel Drug abd Stabilisation programme.

Designated Reserves

The reserves represent the value of unused fundraised income that has been set aside to support growth in future services and transformation projects.

21 Analysis of net assets between funds

2023	**Unrestricted Funds**	**Restricted Funds**	**Total 2023**
	£	**£**	**£**
Current assets	**506,502**	**14,177**	**520,679**
Creditors less than 1 year	**(82,144)**	**-**	**(82,144)**
Total	**424,358**	**14,177**	**438,535**

2022	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Current assets	525,476	53,488	578,964
Creditors less than 1 year	(94,933)	-	(94,933)
Total	430,543	53,488	484,031

22 Analysis of changes in net debt

2023	**At 1st April 2022**	**Cash Flows**	**At 31 March 2023**
	£	**£**	**£**
Cash at bank and in hand	**373,766**	**(87,497)**	**286,269**

2022	At 1st April 2021	Cash Flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	624,043	(250,277)	373,766

23 Pensions and other post retirement benefits

Defined contribution plans

The amount recognised as an expense in relation to defined contribution plans was £27,069 (2022:£34,719).

No contributions were payable at the year end (2022: £Nil).

24 Operating Lease commitments

The total minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Obligations under operating leases expiring in less than one year	317,803	306,464
Obligations under operating leases expiring in one to five years	717,600	799,377
Obligations under operating leases expiring after five years	205,320	305,531
	1,240,724	1,411,371

The amount of non-cancellable operating lease payments recognised as an expense during the year was £323,648 (2022- £342,049)

25 Events after the financial period

There have been no significant events between the year end and the date of approval of these financial statements which would require a change to, or a disclosure in, the fiinancial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS

England & Wales - Charity number 1075890

Accounts



KINGSTON CHURCHES ACTION ON HOMELESSNESS

(A company limited by guarantee)

Financial Statements
31st March 2022

Company Registration Number: 3735702

Charity Registration Number: 1075890

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Reference and Administrative Details

Status:	Kingston Churches Action on Homelessness is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.
Registered charity name:	Kingston Churches Action on Homelessness
Charity registration number:	1075890
Company registration number:	03735702
Principal office and registered number:	St Peters Church Hall London Road Kingston Upon Thames Surrey KT2 6QL T: 020 82557400
The Trustees:	Roger Sutton (Chair) Aileen Almond (Resigned 26 July 2021) Juliet Lack (Treasurer) Robert Bailey Michelle Apostolou (Resigned 21 July 2022) Edward Lowe (Resigned 8 July 2022) Hilary Orton Declan Higgins (Resigned 7 July 2022) Peter Gray Rigge Julia Burleigh-Lowe (Appointed 22 September 2021. Resigned 22 June 2022) David Lindsell (Appointed 22 September 2021)
Auditor:	Harmer Slater Limited Chartered Accountants & statutory auditor Salatin House, 19 Cedar Road Sutton SM2 5DA
Senior Management Team:	Georgie Forshaw, Chief Executive Officer Kat Greenwood, Service Manager
Bankers:	Lloyds Bank plc CAF Bank Limited Virgin Money

CHAIR'S REPORT

Welcome to KCAH's Annual Report for 2021/22.

It is fair to say, we are living in times of unprecedented change, due in no small part to COVID-19 and the cost-of-living crisis. This past year, KCAH has had to learn to adapt and make changes to help meet the growing needs of people in our community who are struggling to cope and facing housing crisis.

Our staff team has responded brilliantly to some very necessary restructuring within the organisation. After our Winter Night Shelter project was no longer able to operate due to COVID-19, we opened The Joel Stabilisation Centre in March 2021. Joel provided a home and a community, with intensive 1:1 support, for people who had experienced rough sleeping and face issues around drug and alcohol.

However, we have been unable to secure funding to run the Centre safely for the whole of the coming financial year – therefore the Board took the difficult decision to close the centre in June 2022. Fortunately, all the residents were found alternative accommodation before it closed and have made great progress in their recovery, as you will read in our report.

As part of our restructuring over the past financial year, we have also created a single, expanded team to support all of the tenants in our care. This now includes those currently living in the houses we lease privately (formerly known as the 'Access Project') as well as the 28 residents we have been supporting in Council-leased housing, as a result of the government's 'Everyone In' directive to get people off the streets during the pandemic.

Our Resident Support Team provides tailored support to each of our tenants helping to identify and develop their strengths and interests and equip them with the skills and knowledge they need to get and keep a safe and stable home and to build a happy life, in line with our mission and vision.

Aileen Almond, who spent three years as Deputy Chair on our Board of Trustees, joined us in September 2021 as our new CEO and has overseen the restructuring of KCAH. As part of this process, she felt that the role of CEO and Operations Director should be combined and she stepped down in July 2022. We are thrilled that our new CEO is the former Operations Director, Georgie Forshaw, who has been working

for KCAH for the last ten years and has all the necessary skills and expertise to take the organisation forward. Managing the changes and seeking funding has been challenging and I would like to thank Aileen for all her dedication and hard work.

So, as you can see, this year has seen considerable changes for us all here at KCAH. However, we immensely proud of how the staff have been coping with the restructuring process and continue to demonstrate extraordinary levels of care, dedication and commitment to the people we support. A big vote of thanks to them all, on behalf of my fellow trustees!

Kind regards,

Roger Sutton

KCAH Chair of the Board of Trustees

The Trustees, who are also the Directors, for purposes of company law, present their report together with the audited financial statements of the charity for the year ended 31st March 2022.

Information on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the memorandum and articles of association and Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable for charities preparing their accounts in accordance with FRS 102.

OBJECTIVES & ACTIVITIES

Kingston Churches Action on Homelessness (KCAH) was set up by over 50 churches in the Royal Borough of Kingston in 1993. Under the terms of the revised Articles of Association adopted in November 2013, the object of the charity is to "relieve poverty and distress amongst persons in the Royal Borough of Kingston upon Thames and its surrounding areas by the provision of accommodation, information, advice, assistance and other services and resources on housing matters".

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Here at KCAH, we help and support single people who are experiencing homelessness or who are at risk of homelessness in the Kingston Borough.



OUR VISION: "Everyone in Kingston is in a safe and stable home and is able to build a happy life".

OUR MISSION

- Helping people into immediate, safe accommodation by referring them to appropriate places, such as short-term housing or hostels.
- Equipping people with the knowledge and independent skills they need to manage their housing successfully.
- Supporting people to build on the aspects of their lives that will keep them in a safe and stable home.

OUR ACTIVITIES

During the year ending March 31st 2022, the following services and activities help to support our aims and objectives:

- Housing Crisis Intervention Service (HCIS) – weekday, drop-in advice and referrals service for people in housing crisis.

- Resident Support Team (RST) & Access Project – dedicated support for people living in KCAH-managed accommodation and in council housing as part of the 'Everyone In' strategy.

- Housing Services Team – a newly-formed team who manages our property portfolio, helps residents with rent arrears and supports RST and HCIS.

- Strength-Based Practice – we continued to roll out our strength-based approach across the organisation.

- Joel Stabilisation Centre – a residential centre for people who have experienced homelessness and face issues around drugs and alcohol.

ACHIEVEMENTS AND PERFORMANCE

Housing Crisis Intervention Service (HCIS)

HCIS is the backbone to the work of KCAH and is a lifeline for single people in housing crisis in the Kingston Borough. The team runs a face-to-face, drop-in advice and referrals service for people in housing crisis, open on weekdays from 10am – 1pm.

We offer a sensitive, person-centred approach to people using our services. Following an assessment of a person's needs, we create a plan involving free, confidential, impartial advice and advocacy on housing, welfare benefits, access to health services and securing emergency housing. If appropriate, people may be referred into one of our supported housing options, enabling a seamless handover to the KCAH Resident Support Team.

From 2021 to 2022:

HCIS registered **345 new cases** - an **increase of 124 cases** from last year.
Advisors spent **13 hours** trying to resolve each case, on average.

We have run an advice service for over 20 years. The need for this service is deep-seated but heightened by the ongoing economic situation. As well as an increase in new registrations from 221 in 2020/21 to 345 in 2021/22, we have also seen a widening of the audience affected. We believe that this increase in demand will continue because of the cost-of-living crisis.

Currently workers have open caseloads of 40 clients. It is extremely rewarding when the HCIS team can refer on a person to fill a void in one of our properties, as it is then a seamless handover to the Asset Coaches to begin their support.

HCIS is funded in part by a commissioned contract with Royal Borough of Kingston ('Single Homeless Pathway') and through other grants and donations. Our advice service maintains a Quality Mark by AQS (Advice Quality Standard) in recognition of the high standards achieved by the staff for their work.

Resident Support Team

Our Resident Support Team (RST) supports up to 77 people who would otherwise be sleeping rough or sofa surfing. They live in shared houses or flats that are either leased by KCAH, or managed by the local council and include the 49 tenants who were supported by KCAH's Access Project up to November 2021. *See separate section below.*

The RST is made up of 5 'Asset Coaches' who support individuals with complex needs, including mental and physical illness, substance misuse, unemployment and social isolation - many need intensive interventions. Asset Coaches are specially trained in a 'strengths-based' approach to develop a tailored support plan for each person. It is designed to help people explore their interests and passions and to develop the necessary skills, resilience and self-confidence to help them to live independently and get and secure a safe and stable home.

During the year up to 31st March 2022:

The Resident Support team supported **82 people** in total.

19 people successfully moved on into private rented or similar.

The Resident Support Team was set up by KCAH in March 2020, in response to the government's 'Everyone In' strategy to help people off the streets during the first pandemic lockdown. **KCAH workers helped more than 120 people off the streets** and into somewhere safe to sleep, such as local hotels. With help from local partners, we continued to provide personal support including hot meals and supplies.

Due to COVID-19, we were unable to reopen The Haven, our temporary winter night shelter. However, the RST were able to go on to house and support 28 people in KCAH-managed or council owned properties, who otherwise would have been sleeping rough. The RST support for the 28 people housed was funded primarily through local and central government grants from the Rough Sleeper Initiative and the Rough Sleeper Accommodation Programme.

The Access Project

Over the past couple of years, many of our services have had to be restructured or changed, largely due to COVID-19. At the end of 2021, the Trustees took the decision to amalgamate the 'Access Project' into the work of the Resident Support Team and the newly-formed Housing Services team *(see separate section below)*.

The Access Project supported up to 49 single people who found themselves homeless. These people are housed for up to two years in shared properties leased by KCAH from private landlords. Access tenants are provided with a tailored support plan to help them work towards moving into independent accommodation of their own.

In November 2021, the Resident Support Team and Housing Services took over the care and support of the Access tenants and handling of the properties. During the financial year up to March 2022, KCAH vacated two of the properties and took on an additional two properties.

We are now sub-letting 12 properties, accommodating up to 49 people. The Access Project housing income and expenditure detailed in the accounts, reflects the income and expenditure incurred by the Charity in respect of these properties.

Housing Services Team

In January 2022, KCAH created a new department called Housing Services, in order to truly adopt person-led, strengths-based support for the people with whom we work.

Our Housing Services Manager oversees the finances of our accommodation services by monitoring rent and bills payments, managing Housing Benefit claims. They also work closely with tenants to prevent or address rent arrears. Tenants are invited to discuss any financial hardship they may be experiencing, and together, they work out a plan.

The aim is for the tenant to be empowered, recognising the responsibilities of being a tenant and feeling in control of their finances, whilst the manager and the organisation have a realistic and safe response to the debts. Instead of punishing tenants who are on low incomes, struggling to cover their necessary expenditures, we work on maximising their income and setting up practical repayment plans.

Since April 2022, we have also appointed a Property Services Officer who is in charge of handling the property portfolio of KCAH's accommodation project, whether that be dealing with repairs, liaising with homeowners, or inspecting the state of our properties. This Property

Services Officer role is essential in maintaining a high standard in our properties, ensuring they are safe, warm homes for the duration of each tenancy.

Strengths-Based Practice

Over the past 3 years, thanks to a National Lottery funded programme, we have undertaken a root and branch, charity-wide implementation of 'strengths-based' practice. We recognise that homelessness is not just a housing issue and a strengths-based approach is a key part of helping our clients reach their full potential. It helps us to focus on a person's strengths and interests, rather than the negative labels that often dominate their experience of the current housing and benefits system, keeping people trapped in a 'deficit mindset'.

> "Helping people to explore their strengths and interests, builds self-worth, confidence and a sense of identity. This in turn empowers people to rebuild their lives."

We firmly believe that helping people to explore their strengths and interests builds self-worth, confidence and a sense of identity. In turn, this empowers people to rebuild their lives, move on to independent living and manage their housing successfully. Strengths-based approach is now embedded in our culture - an achievement we are particularly proud of, as it was done in the shadow of the pandemic.

Joel Stabilisation Centre

We opened The Joel Stabilisation Centre in March 2021. It offered a safe and caring home and intensive 1:1 support to four people who had experienced rough sleeping and face significant issues around drugs and alcohol.

The Joel Centre was the first of its kind in London and was conveniently located within the same building as the KCAH offices. It was primarily funded through the government's Rough Sleeper Initiative and through Public Health England, with generous donations from our Supporters.



Mosaic-making



Trip to Hampton Court

During their time at Joel, residents enjoyed activities such as soap making, creating mosaics, days out at Hampton Court Palace and 'The Bike Shop' where people were taught the skills to make and mend bikes. They also created Christmas hampers to give to loved ones at Christmas. This helped to rebuild some relationships that had become strained or broken through addiction.

Joel carried KCAH's strength-based, person-led ethos at its core and over the course of a year, the Joel residents and staff team, led by Service Manager Kat Greenwood, achieved some incredible things. However, providing the kind of support needed to highly vulnerable people, around the clock, 365 days a year, requires a large staff team.

Sadly, we were unable to secure funding to run the Centre safely for the whole of the coming financial year. The Board therefore decided to close the centre at the end of June 2022. Fortunately, all of the residents were found alternative accommodation before the Joel Centre closed.

"When you consider that we were supporting people who'd faced the horrors of rough sleeping (sometimes for many years), compounded with issues over drugs and alcohol, we saw them make some incredible strides forward in their recovery!"

We are immensely proud of the hard work of the staff team and the residents themselves. Kat, the Service Manager said, "During such a short period of time, we

saw some huge transformations in the self-belief and self-confidence of the Joel residents. When you consider that we were supporting people who'd faced the horrors of rough sleeping (sometimes for many years), compounded with issues over drugs and alcohol, we saw them make some incredible strides forward in their recovery!"

OUTCOMES:

- Two former Joel residents have completed a detox and are now in residential rehab.
- Another is in independent living with a bespoke support plan.
- The final resident has spread his wings and is successfully living independently.

We believe these outcomes strongly reflect our objectives to help people work towards getting and keeping a safe and stable home and to rebuild their lives.

Fundraising Highlights

Our Supporters have shown us extraordinary loyalty and support during these challenging times. Here are just a few fundraising highlights from the year.

- **London Walk – £3,271** raised for KCAH by staff and trustees, who walked 10km through central London on 19th March 2022.

- **#Changemaker Christmas Appeal – £7,196** raised through our online #Changemaker campaign over Christmas.

- **Thames Path Challenge - £1,900** raised by loyal volunteers, Ed and Lucy, who walked a 50 mile stretch of the Thames in September 2021, in aid of KCAH.



Staff and Trustees taking part in the London Walk

Volunteers

Volunteers have always played a crucial role in how we function as a charity and engage with the local community. We try and offer as many volunteering opportunities as possible, such as inviting students from local schools and businesses to carry out light DIY and painting on our premises or the properties we manage. Volunteers with specialist skills often offer their time and expertise to help run workshops, such as gardening, arts and crafts or cooking. This is a key part of our strength-based work with residents to help them explore interests, develop social and life skills

We also have a dedicated team of three, skilled volunteers who help us with administrative tasks in the office throughout the week. They undertake tasks such as data entry, answering phones, welcoming people into the drop-in advice service, dealing with enquiries via phone and email. Suffice to say, they form an invaluable part of our team and we would struggle to operate without their help.

Our office volunteers give **15 hours** of their time a week.
This equates to approx. **780** work hours p.a



Excerpts from Social Media posts during Volunteers week at the beginning of June 2022

Future Plans

Business Plan

Our Business Plan outlines our agreed plans and ambition for what we want to achieve over the next three years. It is a working document which is regularly reviewed and updated by management and Trustees. With COVID-19 radically altering the landscape of the homelessness sector, KCAH understands that we must continue to be responsive to whatever the current needs are.

The Bridge

A brand-new, pilot service has just opened at KCAH for the people we work with who use substances and have been sleeping rough or are at risk of sleeping rough. 'The Bridge' offers drop-in sessions, group work, holistic groups, health and wellness advice, counselling and outreach to wherever people are based. It's designed to be a friendly, welcoming space that is highly accessible to people who are harder to reach in the community.

Commissioned by the Royal Borough of Kingston, we are aiming to enable people who need help and support to gain direct access to the services they need from providers, such as Kingston Wellbeing. We believe that this initiative fits well with our mission to work with people in the Borough of Kingston to help them get and keep a safe and stable home.

Sustainable Funding

Much of our funding currently comes from local and central government which is subject to time-limited contracts and this is also true of grants received from charitable trusts. We are also blessed with a healthy level of donations from individual donors, local churches and businesses. Within this, the management and trustees are conscious of our vulnerability and are exploring ways to seek more sustainable funding. In this respect we have recruited a new fundraising officer who started in February 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Kingston Churches Action on Homelessness is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Its members are the Trustees who will contribute £1 each in the event of the dissolution of the charity.

Appointment of Trustees

In accordance with the Memorandum and Articles of Association, trustees of the charity are elected to serve for a period of three years and may subsequently be reappointed for up to two additional three-year terms. New trustees may be appointed by the existing trustees who are the members of the charity with representation encouraged from Surbiton Churches Together, Malden Churches Together and Kingston Churches Together. The maximum number of trustees is twelve and the minimum is four. The trustees seek to ensure that the needs of the client group of the charity are appropriately reflected through the diversity of the trustee body.

Trustee Induction and Training

New trustees become familiar with the practical work of the charity through their induction, initiated by the Chair and the Chief Executive Officer. The charity has a

proforma guide which is completed at induction and this shows the dates at which the various parts of the induction process have taken place. Trustees are encouraged to allocate time observing the day-to-day operations of the charity. Detailed financial and operational information is provided to the trustees at each meeting and an explanation of this is provided when a trustee indicates that he / she does not understand the full implications of the information given. Trustees are aware of the various Charity Commission publications that can be obtained to assist them with their duties.

Organisational Structure

The trustees of the KCAH typically meet six times a year and are responsible for the strategic direction and policy of the charity. At the end of the financial year, there were 10 trustees from a variety of professional backgrounds, making a contribution relevant to the work of the charity. The Chief Executive Officer is responsible for the strategic development, public relations and funding applications. The CEO and the Service Manager manage the day to day operations. The Chair, Vice Chair of the trustees and the Treasurer meet regularly with the Chief Executive Officer.

Risk Management

The Trustees review the strategic risks which impact KCAH's ability to deliver its strategy periodically. Operational risks which are associated with identifying potentially inadequate internal practices, policies and systems that might result in a loss to the organisation are delegated to the senior management.

The key strategic risk KCAH faces is the financial sustainability of the organisation given its current reliance on Government-backed funding to support the services provided. There is considerable uncertainty around the level, nature and scope of future funding from the Government for the services that KCAH provides. The Trustees are seeking to mitigate this risk primarily by:

- expanding the fundraising function with the recruitment of a full-time fundraiser from January 2022, the development of a fundraising strategy and a detailed fundraising plan.
- making organisational changes to enable KCAH to manage income and expenditure associated with the accommodation we lease more effectively,
- developing and implementing meaningful efficiencies in work practices that effectively reduce the core cost base.
- regular monitoring and scrutiny of progress made against plans.

FINANCIAL REVIEW

The net deficit and net movement in funds for the year ended 31 March 2022 was £(56,693) (2021-£293,914 surplus).

Total income was £1,504,867, an increase of £65,277 on 2021. The increase reflects an increase in Government funding of £71,996 to support various new initiatives, in particular the Joel Stabilisation Unit. In addition, there were increases of over 10% in the level of donations received and a £54,645 increase in the rent receivable. The latter is mainly the impact of rent receivable from the new Joel residents. Against this there was an £86,922 decrease in funding received from Trusts and Foundations in part reflecting the higher funding received in 2020/21 from various organisations to support general and specific services during the pandemic.

Total expenditure was £1,561,560, an increase of £415,884. The increase is a reflection of the different services being provided throughout 2021/22. In particular, the new Joel Stabilisation unit which provides a 24/7 support to residents was running for the full year and incurred expenditure of £516,632, an increase of £404,632 on 2020/21. The full year expenditure on the newer Rough Sleeper Accommodation Programme (RSAP) and the support for 18 tenants in the 3 Houses of Multiple Occupancy (HMOs) leased by the Council was similar in quantum to the costs incurred in the prior year of starting the RSAP and HMO programmes and supporting the "Everyone In" initiative.

At 31 March 2022 total funds were £484,031, with unrestricted funds of £430,543, and restricted income funds of £53,488. Designated funds of £46,800 have been set aside from unrestricted funds to support growth in future services and transformation projects.

Reserves Policy

The trustees have reviewed the charity's reserve policy during the year which is designed to support the following situations:

a) To sustain KCAH's operations within the Royal Borough of Kingston through periods of economic downturn and uncertainty for long enough to take remedial action.
b) To facilitate the day-to-day operation of its activities, and in particular, to enable it to meet anticipated liabilities as they fall due. The reserves are necessary to cope

with fluctuations in cash flows due to grant income being received in arrears or budgeted expenditure being incurred in advance of the receipt of matching income.

c) To enable a service or project to continue in the event that grant or other funding is withdrawn, ends temporarily without replacement or is not sufficient to fund a service at an agreed level. This would allow a period of continuity while alternative sources of funding are sought, or if ultimately required, to allow the company to run down an activity or project in an organised manner while fulfilling its legal obligations.
d) To develop new services or expand current ones in line with the current needs of the community while supporting existing clients and staff during periods of change.
e) To survive unexpected setbacks and problems arising from internal or external causes.

The trustees have reviewed the required level of free reserves taking into consideration the closure of the Joel Drug and Alcohol Stabilisation Unit in June 2022, the risk profile of the charity and its plans for the future. Taking account of these factors the trustees have determined that the minimum level of free reserves to be held continues to be between £400,000 to £500,000.

Investment Policy

The Charity's funds are spent in the short term so there are no funds considered available for long term investment. The trustees have decided to hold any surplus amount available in interest-bearing deposit accounts.

Trustees' Responsibilities Statement

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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.

The trustees' annual report and the strategic report were approved on 20th September 2022 and signed on behalf of the board of trustees by:

Roger Sutton (Chair)
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSTON CHURCHES ACTION ON HOMELESSNESS

Opinion

We have audited the financial statements of Kingston Churches Action on Homelessness for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charites (Accounts and Reports) Regulation 2008 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 18), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable trust through discussions with trustees and other management, and from our cumulative audit and commercial knowledge and experience of the charitable company and the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, The Equality Act 2010, General Data Protection Rules (GDPR), taxation legislation, anti-bribery, employment law and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement to disclosures underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence, analysing legal costs to ascertain if there have been instances of non-compliance with laws and regulations

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Records) Regulation 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Harmer Slater Limited
Statutory Auditor
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 20/09/2022

Harmer Slater Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022 (incorporating an Income and Expenditure account)

	Notes	Unrestricted Funds £	Restricted Income Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	5	**189,573**	**77,950**	**267,523**	241,776
Charitable activities	6	**547,622**	**689,665**	**1,237,287**	1,197,570
Investments	7	**57**	**-**	**57**	244
Total income		**737,252**	**767,615**	**1,504,867**	1,439,590
Expenditure on:					
Raising funds	8	**42,346**	**-**	**42,346**	6,853
Charitable activities	9/10	**735,517**	**783,697**	**1,519,214**	1,138,823
Total expenditure		**777,863**	**783,697**	**1,561,560**	1,145,676
Net income and net movement in funds for the year	12	**(40,611)**	**(16,082)**	**(56,693)**	293,914
Reconciliation of funds					
Total funds brought forward		**471,154**	**69,570**	**540,724**	246,810
Total funds carried forward	20	**430,543**	**53,488**	**484,031**	540,724

TOTAL RECOGNISED SURPLUS AND DEFICITS
The company has no recognised surpluses or deficits other than the deficit or surplus shown above.

The notes on pages 27 to 36 form part of these financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
Statement of Financial Position (Company Number 03735702)
AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible Assets	15		-		-
Current Assets					
Debtors	16	205,198		95,698	
Cash at bank and in hand	17	373,766		624,043	
		578,964		719,741	
Liabilities					
Creditors - amounts falling due within one year	18	94,933		179,017	
Total assets less current liabilities			484,031		540,724
Net Assets			484,031		540,724
The funds of the charity:					
Restricted income funds			53,488		69,570
Unrestricted income funds			430,543		471,154
Total Charity Funds	20		484,031		540,724

For the financial year ending 31 March 2022 the company was entitled to exemption from the audit under section 77 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. However, an audit was required in accordance with section 144 of the Charities Act 2011.

The trustees, who are regarded directors for the purpose of the Companies Act 2006, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies act 2006 and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved and authorised for issue by the trustees on 20 September 2022 and signed on their behalf by:

Roger Sutton
Trustee

Juliet Lack
Trustee

The notes on pages 27 to 36 form part of these financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022	2021
		£	£
Cash flows from operating activities			
Net Income		**(56,693)**	293,914
Adjustments for:			
Other interest receivable and similar income		**(57)**	(244)
Changes in:			
Trade and other debtors		**(109,500)**	(31,021)
Trade and other creditors		**(84,084)**	94,781
Cash generated from operations		**(250,334)**	357,430
Interest received		**57**	244
Net cash from operating activities		**(250,277)**	357,674
Net increase in cash and cash equivalents	**22**	**(250,277)**	357,674
Cash and cash equivalents at beginning of year		**624,043**	266,369
Total Cash and cash equivalents at end of year	**17**	**373,766**	624,043

The notes on pages 27 to 36 form part of these financial statements.

1 General Information

Kingston Churches Action on Homelessness is a public benefit entity and a private company limited by guarantee, incorporated in England and Wales under the Companies Act and registered as a charity in England and Wales. The company's registered office address is shown on page 1. The nature of the charitable company's operations and its principal activities are set out in the Trustees' Report on pages 2 to 18.

2 Going Concern

The financial statements are drawn up on the going concern basis which assumes Kingston Churches Action on Homelessness will continue in operational existence for the foreseeable future, being a period of 12 months from the date of approval of these financial statements. The Board have given due consideration to the working capital and cash flow requirements of Kingston Churches Action on Homelessness. The Board consider Kingston Churches Action on Homelessness' current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for the foreseeable future.

3 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of Preparation

The financial statements of the charity have been prepared under the historical cost convention in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kingston Churches Action on Homelessness 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 note(s).

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which it operates. The financial statements are presented in pounds sterling (£).

Judgements and key sources of estimation uncertainty

The preparation of financial statements in conformity with Charities SORP (FRS 102) requires the trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The judgements, estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are discussed below.

Within trade debtors the majority of the company's accounts receivable relate to amouns owed by tenants in respect of rented accommodation. An allowance for doubtful debts is maintained for potential credit losses based on management's assessment of the expected collectability of accounts receivable. The allowance for doubtful accounts is reviewed periodically to assess its adequacy. In making this assessment, management takes into consideration customer circumstances and makes judgements as to the probability of the successful debt collections. The actual level of debt collected may differ from the estimated levels of recovery and could impact future operations results positively or negatively. As at 31 March 2022 the charitable company's current trade receivables were £116,763 against which £94,147 was provided for.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

a) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured relaibly

b) legacy income is recognised when receipt is probable and entitlement is established.

c) donated facilities and services are not recognised in the accounts as the value cannot be readily measured and no amounts are included for the contribution of general volunteers.

d) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accountng policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured relaibly. Expenditure is included on an accruals basis inclusive of VAT.

Expenditure is classified under headings as follows:

a) Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs to the governance of the charity apportioned to charitable activities which are incurred directly in fulfilling the charity's objectives;

b) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities

Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, insurance, licenses, subscriptions, security, HR and accounting services, bank service charges and depreciation costs which support the Charity's projects and activities. These costs have been allocated to expenditure on charitable activities and have been split between restricted and unrestricted funds based on an appropriate basis including staff time, floor space and staff numbers.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through terms of an appeal, and fall into one of two sub-classes: restricted funds or endowment funds

Tangible assets

Tangible fixed assets are stated at historical cost less depreciation where appropriate.

Depreciation

Depreciation is charged by annual instalments estimated to write off their cost less any residual value over the expected useful lives which equate to the following rates:

Computer & Office equipment	33% straight line

Impairment of fixed assets

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the year in which it occurs in the corresponding Staement of Financail Activities category.

Debtors

Debtors are recognised initially at transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the debt.

Cash at bank and in hand

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

Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amounts due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Taxation

The charitable company is a charity within the definition of section 467 Corporation Tax Act 2010 and is therefore able to take advantage of the exemptions given by sections 485 and 486 of that Act. Accordingly, there is no Corporation Tax charge in these accounts.

3. Accountng policies (continued)

Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are intiially recognised at transaction value and subsequently measured at their settlement value.

Leases

Leases in which substantailly all risks regards ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Defined contribution pension plans

The charity contributes to individuals' stake holder pension schemes to a minimum of 5% of salary and will match the employees contribution up to 6%. Any legislative changes due to auto-enrolment are implemented when they become due.

Contributions to defined contribution plans are recognised as an expense in the period to which the related service is provided.

4 Limited by Guarantee

The Directors/Trustees are all members of the Company. They are liable for the Company's liabilities and debts whilst being a member and up to one year after ceasing to be a member for those transactions entered into before that date, to a maximum of £1.

5 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
2022			
Donations			
Donations from Churches, Individuals & Others	**183,762**	**76,682**	**260,444**
Gift Aid	**5,811**	**1,268**	**7,079**
	189,573	**77,950**	**267,523**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
2021			
Donations			
Donations from Churches, Individuals & Others	214,543	18,521	233,064
Gift Aid	7,100	1,612	8,712
	221,643	20,133	241,776

6 Charitable Activities

2022	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income			
Access Project			
Joel rental income	**458,883**	**-**	**458,883**
	42,222	**-**	**42,222**
Grants	**501,105**	**-**	**501,105**
Royal Borough of Kingston Upon Thames			
National Lottery	**-**	**596,224**	**596,224**
Homeless Link	**-**	**76,941**	**76,941**
The 29th May 1961	**25,000**	**-**	**25,000**
Leathersellers	**-**	**7,500**	**7,500**
Paracletos	**5,000**	**-**	**5,000**
Grant - London Community	**10,000**	**-**	**10,000**
Austin and Hope Pilkington Trust	**1,517**	**-**	**1,517**
Hedley Foundation	**-**	**5,000**	**5,000**
Alfred Charitable Trust	**-**	**3,000**	**3,000**
The Elizabeth Frankland Moor	**2,000**	**-**	**2,000**
Kingston Nursing Association	**3,000**	**-**	**3,000**
		1,000	**1,000**
	46,517	**689,665**	**736,182**
Total Charitable Activities	**547,622**	**689,665**	**1,237,287**

6. Charitable Activities (continued)

2021	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income			
Access Project	446,462	-	446,462
Grants			
Royal Borough of Kingston Upon Thames	-	524,228	524,228
The 29th May 1961 Charitable Trust	-	7,500	7,500
Mrs Smith & Mount Trust	-	1,667	1,667
London Community	1,500	-	1,500
London Homeless Collective	12,500	-	12,500
Paracletos	10,000	-	10,000
Leathersellers	20,000	5,000	25,000
People's Postcode Lottery	-	20,000	20,000
Homeless Link	-	39,790	39,790
National Lottery	-	73,923	73,923
John Lewis	-	2,000	2,000
Lloyds Bank Foundation	33,000	-	33,000
	77,000	674,108	751,108
Total Charitable Activities	523,462	674,108	1,197,570

7 Investment Income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank Interest Receivable	57	57	244	244

8 Expenditure on Raising Funds

	Direct Costs £	Support Costs £	Total 2022 £	Total 2021 £
Costs of Fundraising	21,933	20,413	42,346	6,853
	21,933	20,413	42,346	6,853

9 Expenditure on Charitable Activities by Fund Type

2022	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Advice Services	102,708	44,987	147,695
Access Project	540,045	103,211	643,256
Joel Drug & Alcohol Stabilisation Unit	75,297	441,335	516,632
Rough Sleeper Initiative	12,485	139,782	152,267
Rough Sleeper Accommodation Plan	8,682	50,682	59,364
Support Costs	(3,700)	3,700	-
	735,517	783,697	1,519,214

2021	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Advice Services	8,297	96,549	104,846
Access Project	456,130	113,398	569,528
Joel Drug & Alcohol Stabilisation Unit	-	112,000	112,000
Next Steps Accommodation Programme	-	24,099	24,099
Rough Sleeper Accommodation Programme	292	20,881	21,173
Covid 'Everyone In' Programme	28,928	278,249	307,177
Support Costs	(19,895)	19,895	-
	473,752	665,071	1,138,823

10 Expenditure on Charitable Activities by Activity Type

2022	Activities Undertaken Directly £	Support Costs (Note 11) £	Total 2022 £
Advice Services	108,801	38,894	147,695
Access Project	542,997	40,899	583,896
Joel Drug & Alcohol Stabilisation Unit	414,131	102,501	516,632
Rough Sleeper Initiative	122,934	29,333	152,267
Rough Sleeper Accommodation Plan	38,382	20,982	59,364
National Lottery	50,526	8,834	59,360
	1,277,771	241,443	1,519,214

2021	Activities Undertaken Directly £	Support Costs £	Total 2021 £
Advice Services	73,295	31,551	104,846
Access Project	527,836	41,692	569,528
Joel Drug & Alcohol Stabilisation Unit	90,809	21,191	112,000
Next Steps Accommodation Programme	20,492	3,607	24,099
Rough Sleeper Accommodation Programme	18,972	2,201	21,173
Covid 'Everyone In' Programme	220,524	86,653	307,177
	951,928	186,895	1,138,823

Further analysis of activities undertaken directly by the Charity shown above.

	2022 £	2021 £
Salaries, Social Security and Employer contribution to Pensions	687,423	462,260
Access Property Costs	391,483	385,172
Other Direct Costs	198,865	104,496
	1,277,771	951,928

11 Analysis of Support Costs

2022	Staff Costs £	General Office Costs £	Premises & Other Costs £	Governance £	2022 Total £
Advice Services	25,015	6,842	6,482	555	38,894
Access Project	28,268	5,702	6,466	463	40,899
Joel Drug & Alcohol Stabilisation Unit	61,230	18,245	21,545	1,481	102,501
Rough Sleeper Initiative	19,897	5,701	3,272	463	29,333
Rough Sleeper Accommodation Plan	14,042	3,421	3,241	278	20,982
National Lottery	7,586	1,140	15	93	8,834
	156,038	41,051	41,021	3,333	241,443
Raising funds	15,786	2,204	2,161	262	20,413
	171,824	43,255	43,182	3,595	261,856

11 Analysis of Support Costs (continued)

	Staff Costs	General Office Costs	Premises & Other Costs	Governance	2021 Total
	£	£	£	£	£
2021					
Advice Services	10,657	7,761	12,508	625	31,551
Access Project	21,842	12,258	6,605	987	41,692
Joel Drug & Alcohol Stabilisation Unit	16,127	3,788	971	305	21,191
Next Steps Accommodation Plan	1,761	1,480	247	119	3,607
Rough Sleeper Accommodation Plan	576	1,480	26	119	2,201
Covid 'Everyone In' Programme	54,407	18,556	12,197	1,493	86,653
	105,370	45,323	32,554	3,648	186,895

Expenditure on support costs is allocated to expenditure on charitable activities and expenditure on raising funds based on floor space occupied for premises costs, estimated time spent for staff costs, staff numbers for General Office costs and related expenses and approximate usage for other expenses.

12 Net Income for the year

This is stated after charging:	**2022**	2021
	£	£
Auditor's remuneration:		
Audit fees	**3,500**	3,300

13 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	**773,039**	504,616
Social security costs	**65,012**	41,813
Employer contributions to pension plans	**34,719**	27,424
	872,769	573,853

The average monthly headcount of employees during the year was 30 (2021:22) . The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Direct charitable	**20**	14
Governance and Support	**4**	3
Raising funds	**1**	-
	25	17

No employee received employee benefits of more than £60,000 during the current and previous years.

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. During the year, charity expenses totalling £175 (2021-£6,814) were reimbursed to key management personnel. The total compensation paid to key management personnel for services provided to the charity was £99,479 (2021- £98,313).

14 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charitable company in the year (2021- £nil), neither were they reimbursed expenses during the year (2021 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2021- £nil).

No trustee has had any influence with funders.

15 Tangible Fixed Assets

	Equipment £
Cost	
At 1 April 2021 and 31 March 2022	12,271
Accumulated Depreciation	
At 1 April 2021 and 31 March 2022	12,271
Net Book Values	
As at 31 March 2022	-
As at 31 March 2021	-

16 Debtors

	2022 £	2021 £
Trade Debtors	178,372	77,043
Other Debtors	20,956	8,110
Prepayments	5,870	10,545
	205,198	95,698

17 Cash

	2022 £	2021 £
Cash in hand and at bank	332,794	583,126
Virgin Bank Deposit account	40,972	40,917
	373,766	624,043

18 Creditors - amounts falling due within one year

	2022 £	2021 £
Trade Creditors	27,618	18,966
Social Security and other taxes	17,660	11,512
Other Creditors	6,000	6,000
Accruals	18,655	15,679
Deferred income (Grants received in advance)	25,000	126,860
	94,933	179,017

19 Financial Instruments

	2022 £	2021 £
Financial assets measured at cost	573,094	709,196
Financial liabilities measured at cost	51,278	36,478

Financial assets include Debtors, and Cash-in-hand and on deposit.
Financial liabilities include trade and other creditors excluding accruals and deferred income.

20 Analysis of Charitable Funds

2022	Balances 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2022 £
Restricted Income Funds					
Access Project-Rent	9,779	2,400	-	-	12,179
National Lottery	26,487	76,941	(70,121)	-	33,307
Single Homeless Pathway	-	74,975	(74,975)	-	-
Royal Borough of Kingston Covid-19 Grants	2,000	1,700	(3,700)	-	-
Rough Sleeper Initiative	14,945	381,467	(396,412)	-	-
Public Health England	-	87,400	(87,400)		-
Rough Sleeper Accommodation Programme	-	50,682	(50,682)	-	-
The 29th May 1961	-	7,500	(7,500)	-	-
Joel donors	9,994	75,550	(85,544)	-	-
Other	6,365	9,000	(7,363)	-	8,002
Total Restricted income	69,570	767,615	(783,697)	-	53,488

20 Analysis of Charitable Funds(continued)

	Balances 1 April 2021	Incoming resources	Resources expended	Transfers	Balances 31 March 2022
Unrestricted funds	£	£	£	£	£
General Fund	424,354	737,252	(777,863)	-	383,743
Designated fund	46,800	-	-	-	46,800
Total Unrestricted Funds	471,154	737,252	(777,863)	-	430,543
Total Funds	**540,724**	**1,804,867**	**(1,561,560)**	-	**484,031**

2021	Balances 1 April 2020	Incoming resources	Resources expended	Transfers	Balances 31 March 2021
	£	£	£	£	£
Restricted Income Funds					
Access Project Activities	4,562	-	(16)	-	4,546
Deposits	12,436	2,400	(5,057)	-	9,779
National Lottery	23,402	73,923	(70,838)	-	26,487
Single Homeless Pathway	-	74,974	(74,974)	-	-
Royal Borough of Kingston Covid-19 Grants	-	125,580	(123,580)	-	2,000
Next Steps Accommodation Programme	-	87,044	(72,099)	-	14,945
Suspension of Derogation Duties	-	52,966	(51,148)	-	1,818
Rough Sleeper Initiative	-	162,783	(162,783)	-	-
Rough Sleeper Accommodation Programme	-	20,881	(20,881)	-	-
People's Postcode Lottery	-	20,000	(20,000)	-	-
Homeless Link	-	39,790	(39,790)	-	-
The 29th May 1961	-	7,500	(7,500)	-	-
Mrs Smith & Mount Trust	-	1,667	(1,667)	-	-
Leathersellers	-	5,000	(5,000)	-	-
Joel donors		17,733	(7,739)	-	9,994
John Lewis	-	2,000	(2,000)	-	-
Total Restricted income	40,400	694,241	(665,071)	-	69,570
Unrestricted funds					
General Fund	159,610	745,349	(480,605)	-	424,354
Designated fund	46,800	-	-	-	46,800
Total Unrestricted Funds	206,410	745,349	(480,605)	-	471,154
Total Funds	**246,810**	**1,439,590**	**(1,145,676)**	-	**540,724**

Access Project Rent Deposits

These are funds received from donors to support our clients into permanent accommodation by contributing to the rent deposit

National Lottery

These are funds to develop the wellbeing of our tenants.

Single Homeless Pathway

This is government funding via the council to provide advice and support to people experiencing homelessness in Kingston Upon Thames.

Rough Sleeper Initiative

This is government funding via the local council given to assist people experiencing homelessness who sleep rough. During 2021/22 KCAH used this funding:

(a) to provide support and advice to people originally in the "Everyone In" campaign who have since been provided with temporary accommodation in Houses of Multilpe Occupancy acquired by the local council.

(b) to provide recovery practitioners for the Joel Drug and Alcohol Stabilisation programme, and funding to develop the wellbeing of residents.

(c) to provide support and advice to people experiencing homelessness who have no recourse to public funds.

20 Analysis of Charitable Funds(continued)

Rough Sleeper Accommodation Programme

This is government funding via the council to provide advice and support to people experiencing homelessness from the "Everyone In" campaign who have since been provided with accommodation in single accommodation properties acquired by the Greater London Authority as part of the Mayor of London's Rough Sleeper Accommodation Programme.

Public Health England (PHE)

This is grant funding provided by PHE as part of their programme directly aimed at enabling people who have been utilising drug and treatment services while in emergency accommodation to continue to retain this support as they move into longer term accommodation. The funding supports the costs of senior staff running the Joel Drug and Alcohol Stabilisation programme.

Joel Donors

KCAH took over the running of the Joel Community Centre from Joel Community Services (JCS). During the year JCS made donations to KCAH to support the set up and running of the Joel Drug abd Stabilisation programme.In addition there are donors who previously donated to JCS and have now swithced the donations to KCAH to support the operational costs of the Joel Drug and Alcohol Stabilisation programme.

Designated Reserves

The reserves represent the value of unused fundraised income that has been set aside to support growth in future services and transformation projects.

21 Analysis of net assets between funds

2022	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Current assets	525,476	53,488	578,964
Creditors less than 1 year	(94,933)	-	(94,933)
Total	430,543	53,488	484,031

2021	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Current assets	650,171	69,570	719,741
Creditors less than 1 year	(179,017)	-	(179,017)
Total	471,154	69,570	540,724

22 Analysis of changes in net debt

2022	At 1st April 2021	Cash Flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	624,043	(250,277)	373,766

2021	At 1st April 2020	Cash Flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	266,369	357,674	624,043

23 Pensions and other post retirement benefits

Defined contribution plans

The amount recognised as an expense in relation to defined contribution plans was £34,719 (2021:£27,424).

No contributions were payable at the year end (2021: £147).

24 Operating Lease commitments

The total minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Obligations under operating leases expiring in less than one year	**306,464**	298,692
Obligations under operating leases expiring in one to five years	**799,377**	845,170
Obligations under operating leases expiring after five years	**305,531**	424,343
	1,411,371	1,668,205

The amount of non-cancellable operating lease payments recognised as an expense during the year was £298,766 (2021- £256,080)

25 Events after the financial period

There have been no significant events between the year end and the date of approval of these financial statements which would require a change to, or a disclosure in, the financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS

England & Wales - Charity number 1075890

Accounts

COMPANY REGISTRATION NUMBER: 3735702
CHARITY REGISTRATION NUMBER: 1075890

Kingston Churches Action on Homelessness
Company Limited by Guarantee
Financial Statements
31 March 2021

Kingston Churches Action on Homelessness
Company Limited by Guarantee
Financial Statements
31 March 2021

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Kingston Churches Action on Homelessness

Company Limited by Guarantee

Reference and Administrative details

Year Ended 31 March 2021

Status	Kingston Churches Action on Homelessness is a company limited by guarantee and a registered charity governed by its memorandum and articles of association
Registered charity name	Kingston Churches Action on Homelessness
Charity registration number	1075890
Company registration number	03735702
Principal office and registered number	St Peters Church Hall London Road Kingston Upon Thames Surrey KT2 6QL
The trustees	Roger Sutton (Chair) Aileen Almond (Resigned 26 July 2021) Juliet Lack (Treasurer) Robert Bailey Michelle Apostolou Edward Lowe Des Kay (Resigned 6 January 2021) Hilary Orton Declan Higgins Peter Gray Rigge (appointed 7 October 2020)
Auditor	Harmer Slater Limited Chartered Accountants & Statutory Auditor Salatin House, 19 Cedar Road Sutton SM2 5DA
Senior Management Team	Aileen Almond — Chief Executive Officer Georgie Forshaw — Operations Director
Bankers	Lloyds Bank Plc CAF Bank Limited Virgin Money

Kingston Churches Action on Homelessness

Company Limited by Guarantee

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Chair's report

Welcome to KCAH's Annual Report for 2020/21. It's rather strange to consider that COVID-19 has had a positive effect on a group of people, the homeless. The government's "Everyone In" directive meant that nearly all rough sleepers were accommodated in hotels, in Kingston this was a hundred or so rough sleepers. These people of varying needs of support are being moved to more permanent accommodation in houses of multiple occupation (HMOs) and one bedroomed flats. Our team provide support to each person to help them with their physical and mental health problems, skills development and their ability to live independently. In many ways this is similar to the support we have been giving to those in our Access Project for a number of years.

The "Everyone In" arrangement has also resulted in the ending of the Winter Night Shelter we operated with the help of many local churches and so we have had to restructure ourselves a little.

The staff remained front line throughout the "Everyone In" directive and have shown resilience and incredible flexibility alongside collaborative working. I'm told that without the Staff's determination to support this, many homeless would have remained on the streets of Kingston.

We shared our building with the Joel Project which operated an all year round shelter for the homeless. Unfortunately, it had to close in December 2019 and our plan was to reopen it in the Spring of 2020 but Covid-19 restrictions prevented this. We were aware of the need to support those with severe drug and alcohol problems and we sought funding from Kingston Council (RBK) to open a drug and alcohol stabilisation residential centre which opened in March 2021 and can accommodate 7 clients. Four that are in need of more intense support stay in the main building (the Church Hall attached to the KCAH office), and then with space for three in a shared flat (the Vestry Flat) who can manage stepped down support, using the opportunity as a springboard to independent living.

You can see that this year has seen considerable changes for us and the staff have been wonderful in responding. We are grateful too to our volunteers and supporters, who continue to help make our work possible.

In May this year Matt Hatton, our then Chief Executive Officer (CEO), decided he needed a career break and has left after 18 years of extraordinary service to us and the homeless of Kingston. We wish him well for the future.

Aileen Almond, who has been deputy chair of the trustees for the last three years has joined us at the beginning of September as our new CEO.

Roger Sutton

22 September 2021

Kingston Churches Action on Homelessness

Company Limited by Guarantee

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2021

The Board of Trustees present their report together with the audited financial statements of the charity for the year ended 31 March 2021.

Information on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the memorandum and articles of association and Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Kingston Churches Action on Homelessness (KCAH) was set up by over 50 churches in the Royal Borough of Kingston in 1993. Under the terms of the revised Articles of Association adopted in November 2013 the object of the charity is to relieve poverty and distress amongst persons in the Royal Borough of Kingston upon Thames and its surrounding areas by the provision of accommodation, information, advice, assistance and other services and resources on housing matters.

The trustees review the activities regularly to ensure that they meet the Charities Commission's guidance on public benefit.

Achievements and performance

We recognise that homelessness is not just a housing issue and we provide support services to help our clients reach their full potential. Our achievements and performance are as follows:

Night Shelters and COVID-19

Covid-19 resulted in the early closure of our Night Shelter scheme and the movement of anyone rough sleeping in Kingston into hotels where we have and continue to support them. There have been over 100 people who have been brought in and off the streets during lockdown in Kingston alone. The costs of accommodation and support were met by Kingston Council with funding from the government. This accommodation is temporary and the situation has highlighted the need to find a more sustainable solution that goes beyond the provision of emergency accommodation and brings people "in for good". Whilst some people continue to remain in hotels the government led "Next Steps Accommodation Programme" (NSAP) and "Rough Sleeper Accommodation Programme" (RSAP) initiatives have enabled others to be moved into Houses of Multiple Occupation (HMOs) and one bedroomed flats. We have a team of 5 people who work directly to those that have been decanted from hotel accommodation and also work in partnership with the Local Authority. This latter relationship includes the management of repairs, finance and practical matters that run alongside the support offered directly to the cohort.

Based on advice from Public Health England it is unlikely that Night Shelters will be possible for the forthcoming winter.

Kingston Council have obtained funding to commit to offering 14 bed spaces for the winter of 2021/22 in a hotel out of borough.

Access (Accommodation Pathway) Project

KCAH rented 12 properties in the Kingston Borough providing supported accommodation to up to 47 single people in shared housing for up to 2 years. Our tenants are provided with support and encouragement using a Support Plan so that in time they can obtain employment and move into independent accommodation on their own. In August 2019, National Lottery funding helped to fund one existing Housing Support Worker plus, in addition to the support staff, we employed a Strength Based Practitioner to bring out and develop the skills and passions and strengths of our tenants so that they have more resilience to deal with aspects of life and to develop their confidence for independent living. 14 tenants were helped to move on successfully during the year.

During the pandemic, the Access Team, due to health needs, worked off site. They were able to provide support via community initiatives, making welfare phone calls and orchestrating further support that might be needed.

A Drug and Alcohol Stabilisation Centre for rough sleepers

Joel Community Services provided an all-year-round Night Shelter in the other half of the church hall building where our office is based. Sadly, the Joel Night Shelter closed in December 2019 and we entered into negotiations to take on the shelter, maintaining the original principles of this precious commodity for some of the most vulnerable people of Kingston. Unfortunately, Covid-19 will not allow for people to live in dormitory-style rooms and so – at least for the foreseeable future – the Joel Building cannot be used as a 17-bed night shelter. Instead, we have obtained government funds to create a much needed 7-bed harm reduction 'Stabilisation Centre' for people who have been experiencing homelessness and want to address problematic issues around drug and alcohol use. The centre opened in March 2021. Initially the government policy of only making this facility available to those in the "in for good scheme" has limited those who can take advantage but from August 2021 we have been able to extend the offer to others.

The concept for this development was resourced and informed by KCAH. Running the Winter Night Shelter Haven last year gave KCAH data regarding hard to reach and entrenched rough sleepers in the borough. This information when provided to lead partner agencies and commissioners made the case to establish a Stabilisation Centre.

Joel is one of the few such establishments in the UK.

Housing Crisis Intervention Service (HCIS) and the Single Homeless Pathway

We have three housing advisers. Clients are seen in drop-in hours and then by appointment. During the year, the housing advisors dealt with 332 new clients and 1,787 repeat visits from clients with a range of housing and benefit issues. 210 people were helped into improved accommodation through this service – this included supported accommodation, private rented, sheltered or other social housing.

HCIS is primarily funded by a commissioned contract with Kingston Council (the "Single Homeless Pathway") and a number of grants and donations. The service maintains a Quality Mark by AQS (Advice Quality Standard) in recognition of the high standards achieved by the staff for their advice work.

Whilst the "Everyone In" directive was community led, the HCIS team and the 'Winter Night Shelter team' (now known as the Resident Support team) led the front line response to those that approached our service as homeless their practical needs and seeing, triaging and housing them in hotels.

Whilst Joel building remained empty, we used it as a place to offer respite, whilst being able to social distance. Both teams often worked weekends and out of hours to support this process. The teams worked with the community to access laundry services, food (hot and store) mobile phones and creative packs for those that had been housed in the hotels as temporary measure. These staff lived and breathed making sure vulnerable people were supported during this time.

Future Plans

"The Hub"

We are seeking accommodation to increase and develop the support for our clients around education, training and employment (ETE).

Funding

Much of our funding currently comes from local and central government which is subject to time-limited contracts and this is also true of grants received from charitable trusts. We are also blessed with a healthy level of donations from individual donors, local churches and businesses. Within this, the management and trustees are conscious of our vulnerability and are exploring ways to seek more sustainable funding. In this respect we have recruited a new fundraising officer who started in February 2021.

Business Plan

Our Business Plan outlines our agreed plans and ambition and ambition for we want to achieve over the next three years. It is a working document which is regularly reviewed and updated. With Covid-19 radically altering the landscape of the homelessness sector, KCAH understands that we must continue to be responsive to whatever the current needs are.

Structure, governance and management

Governing document

Kingston Churches Action on Homelessness is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Its members are the trustees who will contribute £1 each in the event of the dissolution of the charity.

Appointment of trustees

In accordance with the Memorandum and Articles of Association, trustees of the charity are elected to serve for a period of three years and may subsequently be reappointed for up to two additional three year terms. New trustees may be appointed by the existing trustees who are the members of the charity with representation encouraged from Surbiton Churches Together, Malden Churches Together and Kingston Churches Together. The maximum number of trustees is twelve and the minimum is four. The trustees seek to ensure that the needs of the client group of the charity are appropriately reflected through the diversity of the trustee body.

Trustee induction and training

New trustees become familiar with the practical work of the charity through their induction, initiated by the Chair and the Chief Executive Officer. The charity has a proforma guide which is completed at induction and this shows the dates at which the various parts of the induction process have taken place. Trustees are encouraged to allocate time observing the day-to-day operations of the charity. Detailed financial and operational information is provided to the trustees at each meeting and an explanation of this is provided when a trustee indicates that he / she does not understand the full implications of the information given. Trustees are aware of the various Charity Commission publications that can be obtained to assist them with their duties.

Organisational Structure

The trustees of the KCAH typically meet six times a year and are responsible for the strategic direction and policy of the charity. At the end of the financial year, there were nine trustees from a variety of professional backgrounds making a contribution relevant to the work of the charity. The Chief Executive Officer is responsible for the strategic development, public relations and funding applications. The Operations Director manages the day to day operations. The Chair, Vice Chair of the trustees and the Treasurer meet regularly with the Chief Executive Officer and Operations Director.

Risk management

The trustees periodically conduct their own review of the major risks to which the charity is exposed and considers internal and external factors according to expected likelihood and severity of loss. The charity has a Business Continuity and a Business Contingency Plan. The Chief Executive Officer, in liaison with the trustees and a part time fundraising officer, continues to fundraise for the charity. The funding that is available will be used to provide the best service possible for our clients. Internal financial risks are managed by the implementation of procedures that ensure expenditure is properly budgeted and approved. Financial and staff control is exercised to generate efficiency in the use of resources and staff time. The procedures of the charity are periodically reviewed. Other risks are managed by a range of measures including obtaining external insurances or by maintaining financial reserves.

Volunteers

Volunteers are used by KCAH to assist the core staff team. Thus the charity has a number of volunteers who provide invaluable help from assisting with administrative duties through to working alongside clients.

Financial review

The net income and movement in funds for the year was £293,914 (2020-£67,409).

Total income was £1,439,590, an increase of £419,067 on 2020. The increase in part reflects emergency Covid-19 funding (of £178,546) provided in the first half of the year by the government to support the "Everyone In" directive. In addition, KCAH were successful in securing a number of one-off grants from various organisations to support general and specific services during the pandemic.

During the second half of the year new government funding (of £107,925) supported the NSAP and RSAP initiatives, as well as the creation of the drug and alcohol harm reduction residential centre in the Joel building. Income was further supplemented through increased donations of £78,838 mainly from individual donors and local companies.

Total expenditure was £1,145,676, an increase of £192,562. The increase in part reflects additional staff recruited initially to support "Everyone In", and then the NSAP and RSAP initiatives. In addition, expenditure reflects the set-up costs of the Joel project and recruitment of the staff to operate the centre.

At 31 March 2021 total funds were £540,724, with unrestricted funds of £471,154, and restricted income funds of £69,570. Designated funds of £46,800 have been set aside from unrestricted funds to support growth in future services and transformation projects.

Reserves Policy

The trustees updated the charity's reserve policy during the year to include the following:

a) To sustain KCAH's operations within the Royal Borough of Kingston through periods of economic downturn and uncertainty for long enough to take remedial action.
b) To facilitate the day-to-day operation of its activities, and in particular, to enable it to meet anticipated liabilities as they fall due. The reserves are necessary to cope with fluctuations in cash flows due to grant income being received in arrears or budgeted expenditure being incurred in advance of the receipt of matching income.
c) To enable a service or project to continue in the event that grant or other funding is withdrawn, ends temporarily without replacement or is not sufficient to fund a service at an agreed level. This would allow a period of continuity while alternative sources of funding are sought, or if ultimately required, to allow the company to run down an activity or project in an organised manner while fulfilling its legal obligations.
d) To develop new services or expand current ones in line with the current needs of the community while supporting existing clients and staff during periods of change.
e) To survive unexpected setbacks and problems arising from internal or external causes.

The trustees have reviewed the required level of free reserves taking into consideration the impact of Covid-19 on its services, the establishment of a new Drug and Alcohol Stabilisation Unit, the changing risk profile of the charity and its plans for the future. Taking account of these factors the trustees have determined that the minimum level of free reserves to be held is between £400,000 to £500,000, which represents around 4-5 months of planned expenditure in 2021/22 (excluding Supported Housing expenditure).

Investment Policy

The Charity's funds are spent in the short term so there are no funds considered available for long term investment. The trustees have decided to hold any surplus amount available in interest-bearing deposit accounts.

Kingston Churches Action on Homelessness

Company Limited by Guarantee

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2021

Trustees' responsibilities statement

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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.

The trustees' annual report and the strategic report were approved on 22nd September 2021 and signed on behalf of the board of trustees by:



Roger Sutton (Chair)
Trustee

KINGSTON CHURCHES ACTION ON HOMELESSNESS

(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSTON CHURCHES ACTION ON HOMELESSNESS

Opinion

We have audited the financial statements of Kingston Churches Action on Homelessness for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charites (Accounts and Reports) Regulation 2008 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable trust through discussions with trustees and other management, and from our cumulative audit and commercial knowledge and experience of the charitable company and the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, The Equality Act 2010, General Data Protection Rules (GDPR), taxation legislation, anti-bribery, employment law and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement to disclosures underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, analysing legal costs to ascertain if there have been instances of non-compliance with laws and regulations

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Records) Regulation 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Harmer Slater Limited
Statutory Auditor
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 22/09/2021

Harmer Slater Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021 (incorporating an Income and Expenditure account)

	Notes	Unrestricted Funds £	Restricted Income Funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	5	**221,643**	**20,133**	**241,776**	162,938
Charitable activities	6	**523,462**	**674,108**	**1,197,570**	857,219
Investments	7	**244**	**-**	**244**	366
Total income		**745,349**	**694,241**	**1,439,590**	1,020,523
Expenditure on:					
Raising funds	8	**6,853**	**-**	**6,853**	-
Charitable activities	9/10	**473,752**	**665,071**	**1,138,823**	953,114
Total expenditure		**480,605**	**665,071**	**1,145,676**	953,114
Net Income and net movement in funds for the year	12	**264,744**	**29,170**	**293,914**	67,409
Reconciliation of funds					
Total funds brought forward		**206,410**	**40,400**	**246,810**	179,401
Total funds carried forward	18	**471,154**	**69,570**	**540,724**	246,810

TOTAL RECOGNISED SURPLUS AND DEFICITS
The company has no recognised surpluses or deficits other than the deficit or surplus shown above.

The notes on pages 14 to 23 form part of these financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
Statement of Financial Position (Company Number 03735702)
AS AT 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible Assets	15		-		-
Current Assets					
Debtors	16	95,698		64,677	
Cash at bank and in hand	17	624,043		266,369	
		719,741		331,046	
Liabilities					
Creditors - amounts falling due within one year	18	179,017		84,236	
Total assets less current liabilities			540,724		246,810
Net Assets			540,724		246,810
The funds of the charity:					
Restricted income funds			69,570		40,400
Unrestricted income funds			471,154		206,410
Total Charity Funds	20		540,724		246,810

For the financial year ending 31 March 2021 the company was entitled to exemption from the audit under section 77 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. However, an audit was required in accordance with section 144 of the Charities Act 2011.

The trustees, who are regarded directors for the purpose of the Companies Act 2006, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies act 2006 and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The accounts were approved and authorised for issue by the trustees on 22 September 2021 and signed on their behalf by:

Roger Sutton
Trustee

Juliet Lack
Trustee

The notes on pages 14 to 23 form part of these financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021	2020
		£	£
Cash flows from operating activities			
Net Income		**293,914**	67,409
Adjustments for:			
Other interest receivable and similar income		**(244)**	(366)
Changes in:			
Trade and other debtors		**(31,021)**	(29,642)
Trade and other creditors		**94,781**	(32,014)
Cash generated from operations		**357,430**	5,387
Interest received		**244**	366
Net cash from operating activities		**357,674**	5,753
Net increase in cash and cash equivalents	**22**	**357,674**	5,753
Cash and cash equivalents at beginning of year		**266,369**	260,616
Total Cash and cash equivalents at end of year	**17**	**624,043**	266,369

The notes on pages 14 to 23 form part of these financial statements.

1 General Information

Kingston Churches Action on Homelessness is a public benefit entity and a private company limited by guarantee, incorporated in England and Wales under the Companies Act and registered as a charity in England and Wales. The company's registered office address is shown on page 1. The nature of the charitable company's operations and its principal activities are set out in the Trustees' Report on pages 2 to 7.

2 Going Concern

The financial statements are drawn up on the going concern basis which assumes Kingston Churches Action on Homelessness will continue in operational existence for the foreseeable future, being a period of 12 months from the date of approval of these financial statements. The Board have given due consideration to the working capital and cash flow requirements of Kingston Churches Action on Hoemlessness. The Board consider Kingston Churches Action on Homelessness' current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for the foreseeable future.

3 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of Preparation

The financial statements of the charity have been prepared under the historical cost convention in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kingston Churches Action on Homelessness 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 note(s).

The functional currency of the charity is considered to be pounds sterling (£) because that is the currency of the primary economic environment in which it operates. The financial statements are presented in pounds sterling (£).

Judgements and key sources of estimation uncertainty

The preparation of financial statements in conformity with Charities SORP (FRS 102) requires the trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. the judgements, estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are discussed below.

Within trade debtors the majority of the company's accounts receivable relate to amouns owed by tenants in respect of rented accommodation. An allowance for doubtful debts is maintained for potential credit losses based on management's assessment of the expected collectability of accounts receivable. The allowance for doubtful accounts is reviewed periodically to assess its adequacy. In making this aassessment, management takes into consideration customer circumstances and makes judgements as to the probability of the successful debt collections. The actual level of debt collected may differ from the estimated levels of recovery and could impact future operations results positively or negatively. As at 31 March 2021 the charitable company's current trade receivables were £68,103 against which £68,103 was provided for.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

a) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured relaibly

b) legacy income is recognised when receipt is probable and entitlement is established.

c) Donated facilities and services are not recognised in the accounts as the value cannot be readily measured and no amounts are included for the contribution of general volunteers.

d) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

3. Accountng policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured relaibly. Expenditure is included on an accruals basis inclusive of VAT.

Expenditure is classified under headings as follows:

a) Expenditure on charitable activities includes al costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs to the governance of the charity apportioned to charitable activities which are incurred directly in fulfilling the charity's objectives;

b) other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities

Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, insurance, licenses, subscriptions, security, HR and accounting services, bank service charges and depreciation costs which support the Charity's projects and activities. These costs have been allocated to expenditure on charitable activities and have been split between restricted and unrestricted funds based on an appropriate basis including staff time, floor space and staff numbers.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through terms of an appeal, and fall into one of two sub-classes: restricted funds or endowment funds

Tangible assets

Tangible fixed assets are stated at historical cost less depreciation where appropriate.

Depreciation

Depreciation is charged by annual instalments estimated to write off their cost less any residual value over the expected useful lives which equate to the following rates:

Computer & Office equipment	33% straight line

Impairment of fixed assets

Fixed assets are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the year in which it occurs in the corresponding Staement of Financail Activities category.

Debtors

Debtors are recognised initially at transaction price. They are subsequently measured at amortised cost, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charitable company will not be able to collect all amounts due according to the original terms of the debt.

Cash at bank and in hand

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

Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amounts due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Taxation

The charitable company is a charity within the definition of section 467 Corporation Tax Act 2010 and is therefore able to take advantage of the exemptions given by sections 485 and 486 of that Act. Accordingly, there is no Corporation Tax charge in these accounts.

3. Accountng policies (continued)

Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are intiially recognised at transaction value and subsequently measured at their settlement value.

Leases

Leases in which substantailly all risks regards ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Defined contribution pension plans

The charity contributes to individuals' stake holder pension schemes to a minimum of 5% of salary and will match the employees contribution up to 6%. Any legislative changes due to auto-enrolment are implemented when they become due.

Contributions to defined contribution plans are recognised as an expense in the period to which the related service is provided.

4 Limited by Guarantee

The Directors/Trustees are all members of the Company. They are liable for the Company's liabilities and debts whilst being a member and up to one year after ceasing to be a member for those transactions entered into before that date, to a maximum of £1.

5 Donations and Legaicies

2021	**Unrestricted Funds £**	**Restricted Funds £**	**Total 2021 £**
Donations			
Donations from Churches, Individuals & Others	**214,543**	**18,521**	**233,064**
Gift Aid	**7,100**	**1,612**	**8,712**
	221,643	**20,133**	**241,776**

2020	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Donations			
Donations from Churches, Individuals & Others	151,091	4,695	155,786
Gift Aid	7,152	-	7,152
	158,243	4,695	162,938

6 Charitable Activities

2021	**Unrestricted Funds £**	**Restricted Funds £**	**Total 2021 £**
Income			
Access Project	**446,462**	**-**	**446,462**
Grants			
Royal Borough of Kingston Upon Thames	**-**	**524,228**	**524,228**
The 29th May 1961 Charitable Trust	**-**	**7,500**	**7,500**
Mrs Smith & Mount Trust	**-**	**1,667**	**1,667**
London Community	**1,500**	**-**	**1,500**
London Homeless Collective	**12,500**	**-**	**12,500**
Paracletos	**10,000**	**-**	**10,000**
Leathersellers	**20,000**	**5,000**	**25,000**
People's Postcode Lottery	**-**	**20,000**	**20,000**
Homeless Link	**-**	**39,790**	**39,790**
National Lottery	**-**	**73,923**	**73,923**
John Lewis	**-**	**2,000**	**2,000**
Lloyds Bank Foundation	**33,000**	**-**	**33,000**
	77,000	**674,108**	**751,108**
Total Charitable Activities	**523,462**	**674,108**	**1,197,570**

6 Charitable Activities (continued)

2020	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income			
Access Project	454,869	-	454,869
Grants			
Royal Borough of Kingston Upon Thames	-	289,193	289,193
The 29th May 1961 Charitable Trust	-	7,500	7,500
Mrs Smith & Mount Trust	-	5,417	5,417
London Community	1,283	-	1,283
London Catylist	-	5,000	5,000
Goldsmiths	-	1,250	1,250
Albert Hunt Trust	-	2,500	2,500
Paracletos	15,000	-	15,000
Leathersellers	-	5,000	5,000
National Lottery	-	70,207	70,207
	16,283	386,067	402,350
Total Charitable Activities	471,152	386,067	857,219

7 Investment Income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank Interest Receivable	244	244	366	366

8 Expenditure on Raising Funds

	Direct Costs £	Total 2021 £	Total 2020 £
Costs of Fundraising	6,853	6,853	-
	6,853	6,853	-

9 Expenditure on Charitable Activities by Fund Type

2021	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Advice Services	8,297	96,549	104,846
Access Project	456,130	113,398	569,528
Joel Drug & Alcohol Stabilisation Unit	-	112,000	112,000
Next Steps Accommodation Programme	-	24,099	24,099
Rough Sleeper Accommodation Programme	292	20,881	21,173
Covid 'Everyone In' Programme	28,928	278,249	307,177
Support Costs	(19,895)	19,895	-
	473,752	665,071	1,138,823

2020	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Advice Services	39,500	58,019	97,519
Access Project	465,017	84,212	549,229
Winter Night Shelter, Rough Sleeper Initiative & Other	-	203,001	203,001
Support Costs	85,197	18,168	103,365
	589,714	363,400	953,114

10 Expenditure on Charitable Activities by Activity Type

2021	Activities Undertaken Directly £	Support Costs (Note 11) £	Total 2021 £
Advice Services	73,295	31,551	104,846
Access Project	527,836	41,692	569,528
Joel Drug & Alcohol Stabilisation Unit	90,809	21,191	112,000
Next Steps Accommodation Programme	20,492	3,607	24,099
Rough Sleeper Accommodation Programme	18,972	2,201	21,173
Covid 'Everyone In' Programme	220,524	86,653	307,177
	951,928	186,895	1,138,823

2020	Activities Undertaken Directly £	Support Costs £	Total 2020 £
Advice Services	97,519	30,371	127,890
Access Project	549,229	55,596	604,825
Winter Night Shelter, Rough Sleeper Initiative & Other	203,001	14,398	217,399
Governance Costs	-	3,000	3,000
	849,749	103,365	953,114

Further analysis of activities undertaken directly by the Charity shown above.

	2021 £	2020 £
Salaries, Social Security and Employer contribution to Pensions	462,260	379,484
Access Property Costs	385,172	417,697
Other Direct Costs	104,496	52,568
	951,928	849,749

11 Analysis of Support Costs

2021	Staff Costs £	General Office Costs £	Premises & Other Costs £	Governance £	2021 Total £
Advice Services	10,657	7,761	12,508	625	31,551
Access Project	21,842	12,258	6,605	987	41,692
Joel Drug & Alcohol Stabilisation Unit	16,127	3,788	971	305	21,191
Next Steps Accommodation Plan	1,761	1,480	247	119	3,607
Rough Sleeper Accommodation Plan	576	1,480	26	119	2,201
Covid 'Everyone In' Programme	54,407	18,556	12,197	1,493	86,653
	105,370	45,323	32,554	3,648	186,895
Raising funds	-	-	-	-	-
	105,370	45,323	32,554	3,648	186,895

11 Analysis of Support Costs (continued)

	Staff Costs	General Office Costs	Premises & Other Costs	Governance	2020 Total
	£	£	£	£	£
2020					
Advice Services	12,006	12,387	5,978	-	30,371
Access Project	20,488	21,138	13,970	-	55,596
Winter Night Shelter, Rough Sleeper Initiative & Other	-	-	14,398	-	14,398
Audit	-	-	-	3,000	3,000
	32,494	33,525	34,346	3,000	103,365

Expenditure on support costs is allocated to expenditure on charitable activities and expenditure on raising funds based on floor space occupied for premises costs, estimated time spent for staff costs, staff numbers for General Office costs and related expenses and approximate usage for other expenses.

12 Net Income for the year

This is stated after charging:	**2021**	2020
	£	£
Auditor's remuneration:		
Audit fees	**3,300**	3,000

13 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	**504,616**	359,980
Social security costs	**41,813**	29,816
Employer contributions to pension plans	**27,424**	22,182
	573,853	411,978

The average monthly headcount of employees during the year was 22 (2020:16) . The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Direct charitable	**14**	9
Governance and Support	**3**	3
	17	12

No employee received employee benefits of more than £60,000 during the current and previous years.

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. During the year, charity expenses totalling £6,814 (2020-£12,349) were reimbursed to key management personnel. The total compensation paid to key management personnel for services provided to the charity was £98,313 (2020- £115,745).

14 Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the charitable company in the year (2020- £nil), neither were they reimbursed expenses during the year (2020 - £nil). No charity trustee received payment for professional or other services supplied to the charity (2020- £nil).

No trustee has had any influence with funders.

15 Tangible Fixed Assets

	Equipment £
Cost	
At 1 April 2020 and 31 March 2021	12,271
Accumulated Depreciation	
At 1 April 2020 and 31 March 2021	12,271
Net Book Values	
As at 31 March 2021	-
As at 31 March 2020	-

16 Debtors

	2021 £	2020 £
Trade Debtors	77,043	43,773
Other Debtors	8,110	14,301
Prepayments	10,545	6,603
	95,698	64,677

17 Cash

	2021 £	2020 £
Cash in hand and at bank	583,126	225,652
Virgin Bank Deposit account	40,917	40,717
	624,043	266,369

18 Creditors - amounts falling due within one year

	2021 £	2020 £
Trade Creditors	18,966	11,048
Social Security and other taxes	11,512	11,106
Other Creditors	6,000	7,960
Accruals	15,679	32,795
Deferred income (Grants received in advance)	126,860	21,327
	179,017	84,236

19 Financial Instruments

	2021 £	2020 £
Financial assets measured at cost	709,196	324,443
Financial liabilities measured at cost	36,478	30,114

Financial assets include Debtors, and Cash-in-hand and on deposit.
Financial liabilities include trade and other creditors.

20 Analysis of Charitable Funds

2021	Balances 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2021 £
Restricted Income Funds					
Access Project Activities	4,562	-	(16)	-	4,546
Deposits	12,436	2,400	(5,057)	-	9,779
National Lottery	23,402	73,923	(70,838)	-	26,487
Single Homeless Pathway	-	74,974	(74,974)	-	-
Royal Borough of Kingston Covid-19 Grants	-	125,580	(123,580)	-	2,000
Next Steps Accommodation Programme	-	87,044	(72,099)	-	14,945
Suspension of Derogation Duties	-	52,966	(51,148)	-	1,818
Rough Sleeper Initiative	-	162,783	(162,783)	-	-
Rough Sleeper Accommodation Programme	-	20,881	(20,881)	-	-
People's Postcode Lottery	-	20,000	(20,000)	-	-
Homeless Link	-	39,790	(39,790)	-	-
The 29th May 1961	-	7,500	(7,500)	-	-
Mrs Smith & Mount Trust	-	1,667	(1,667)	-	-
Leathersellers	-	5,000	(5,000)	-	-
Joel donors		17,733	(7,739)	-	9,994
John Lewis	-	2,000	(2,000)	-	-
Total Restricted income	40,400	694,241	(665,071)	-	69,570

20 Analysis of Charitable Funds (continued)

	Balances 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2021 £
Unrestricted funds					
General Fund	159,610	745,349	(480,605)	-	424,354
Designated fund	46,800	-	-	-	46,800
Total Unrestricted Funds	206,410	745,349	(480,605)	-	471,154
Total Funds	**246,810**	**1,439,590**	**(1,145,676)**	-	**540,724**

2020	Balances 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2020 £
Restricted Income Funds					
Advice Services	-	58,020	(58,020)	-	-
Access Project(General)	-	41,176	(41,176)	-	-
Winter Night Shelter/Pathway Day Centre	-	165,135	(165,135)	-	-
Rough Sleeper initiative	-	51,529	(51,529)	-	-
Access project-Activities	3,787	775	-	-	4,562
Deposits	9,251	2,400	785	-	12,436
Other Small Projects	-	1,520	(1,520)	-	-
National Lottery	-	70,207	(46,805)		23,402
Total Restricted income	13,038	390,762	(363,400)	-	40,400
Unrestricted funds					
General Fund	166,363	629,761	(589,714)	(46,800)	159,610
Designated fund	-	-	-	46,800	46,800
Total Unrestricted Funds	166,363	629,761	(589,714)	-	206,410
Total Funds	**179,401**	**1,020,523**	**(953,114)**	-	**246,810**

Access Project Activities
These are funds to assist in the operation of the short term accommodation we provide which for the homeless to reimburse a proportion of the staff costs.

Access Project Rent Deposits
These are funds received from donors to support our clients into permanent accommodation by contributing to the rent deposit

National Lottery
These are funds to develop the wellbeing of our tenants.

Single Homeless Pathway
This is government funding via the council to provide advice and support to people experiencing homelessness in Kingston Upon Thames.

Royal Borough of Kingston Covid-19 Grants
This is government funding via the council provided to support the "Everyone In" campaign which was a direct response to the Covid-19 crisis bringing all rough sleepers off the streets and into hotel accommodation. KCAH provided support and advice to the residents funded through a number of separate grants provided through the year.

Next Steps Accommodation Programme
This is government funding via the local council to provide advice and support to people experiencing homelessness from the "Everyone In" campaign who have since been provided with temporary accommodation in Houses of Multiple Occupancy acquired by the local council.

Suspension of Derogation Duties
This is government funding via the local council specifically used to provide support to people experiencing homelessness who have no recourse to public funds.

20 Analysis of Charitable Funds (continued)

Rough Sleeper Initiative (3)

This is government funding via the local council given to assist people experiencing homelessness who sleep rough. During 2020/21 KCAH used some of this funding to support the "Everyone In" campaign where rough sleepers were accommodated in hotels and KCAH staff provided support and advice. Additionally, the funds were used to help fund the set up of the Joel Drug and Alcohol Stabilisation programme.

Rough Sleeper Accommodation Programme

This is government funding via the council to provide advice and support to people experiencing homelessness from the "Everyone In" campaign who have since been provided with accommodation in single accommodation properties acquired by the Greater London Authority as part of the Mayor of London's Rough Sleeper Accommodation Programme.

People's Postcode Lottery

This funding provided KCAH with a significant contribution towards the costs of a full-time Homeless Advice Support Worker to work in the Housing Crisis intervention team.

Homeless Link

This was emergency government funding from the Covid-19 Homelessness Response Fund to provide relief for homelessness providers directly affected by the Covid-19 outbreak. The funds were distributed by Homeless Link and used by KCAH to expand the Housing Crisis Intervention Service during the pandemic and to set up a 'befriending' scheme for residents that KCAH supports who have experienced homelessness.

Joel Donors

KCAH took over the running of the Joel Community Centre from Joel Community Services (JCS). Exisitng regular individual donors to JCS were asked to switch their regular donations to support the newly established Joel Stabilisation Unit ('Joel') and the donations received are being used specifically to contribute towards the operational costs of Joel.

Designated Reserves

The reserves represent the value of unused fundraised income that has been set aside to support growth in future services and transformation projects.

21 Analysis of net assets between funds

2021	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Current assets	650,171	69,570	719,741
Creditors less than 1 year	(179,017)	-	(179,017)
Total	471,154	69,570	540,724

2020	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Current assets	290,646	40,400	331,046
Creditors less than 1 year	(84,236)	-	(84,236)
Total	206,410	40,400	246,810

22 Analysis of changes in net debt

2021	At 1st April 2020	Cash Flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	266,369	357,674	624,043

2020	At 1st April 2019	Cash Flows	At 31 March 2020
	£	£	£
Cash at bank and in hand	260,616	5,753	266,369

23 Pensions and other post retirement benefits

Defined contribution plans

The amount recognised as an expense in relation to defined contribution plans was £27,424 (2020:£22,182).

Contributions totalling £147 were payable at the year end (2020: £6,415) and are included in creditors.

24 Operating Lease commitments

The total minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Obligations under operating leases expiring in less than one year	**298,692**	256,006
Obligations under operating leases expiring in one to five years	**845,170**	413,371
Obligations under operating leases expiring after five years	**424,343**	144,065
	1,568,205	813,442

The amount of non-cancellable operating lease payments recognised as an expense during the year was £256,080 (2020- £ 275,586)

25 Events after the financial period

There have been no significant events between the year end and the date of approval of these financial statements which would require a change to, or a disclosure in, the fiinancial statements other than the ongoing effects of Covid-19.