

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 Georgie Forshaw	Chief Executive Officer 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 bed roomed 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.

Kingston Churches Action on Homelessness

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Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2021

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.

Kingston Churches Action on Homelessness

Company Limited by Guarantee

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 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.

Kingston Churches Action on Homelessness

Company Limited by Guarantee

Trustees' Annual Report (incorporating the Directors' Report)

Year ended 31 March 2021

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.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSTON
CHURCHES ACTION ON HOMELESSNESS

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 Charities (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

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSTON
CHURCHES ACTION ON HOMELESSNESS

- 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	<u>624,043</u>		<u>266,369</u>	
		719,741		331,046	
Liabilities					
Creditors - amounts falling due within one year	18	<u>179,017</u>		<u>84,236</u>	
Total assets less current liabilities			540,724		246,810
Net Assets			<u>540,724</u>		<u>246,810</u>
The funds of the charity:					
Restricted income funds			69,570		40,400
Unrestricted income funds			471,154		206,410
Total Charity Funds	20		<u>540,724</u>		<u>246,810</u>

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
<i>Adjustments for:</i>			
Other interest receivable and similar income		(244)	(366)
<i>Changes in:</i>			
Trade and other debtors		(31,021)	(29,642)
Trade and other creditors		<u>94,781</u>	<u>(32,014)</u>
Cash generated from operations		357,430	5,387
Interest received		244	366
Net cash from operating activities		<u>357,674</u>	<u>5,753</u>
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	<u>624,043</u>	<u>266,369</u>

The notes on pages 14 to 23 form part of these financial statements.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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 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 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 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. Accounting 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 reliably. 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
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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.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
(A company limited by guarantee)
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FOR THE YEAR ENDED 31 MARCH 2021

3. Accounting 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 initially recognised at transaction value and subsequently measured at their settlement value.

Leases

Leases in which substantially all risks regarding 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' stakeholder 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

2021

Donations

Donations from Churches, Individuals & Others
 Gift Aid

Unrestricted Funds £	Restricted Funds £	Total 2021 £
214,543	18,521	233,064
7,100	1,612	8,712
221,643	20,133	241,776

2020

Donations

Donations from Churches, Individuals & Others
 Gift Aid

Unrestricted Funds £	Restricted Funds £	Total 2020 £
151,091	4,695	155,786
7,152	-	7,152
158,243	4,695	162,938

6 Charitable Activities

2021

Income

Access Project

Unrestricted Funds £	Restricted Funds £	Total 2021 £
446,462	-	446,462

Grants

Royal Borough of Kingston Upon Thames
 The 29th May 1961 Charitable Trust
 Mrs Smith & Mount Trust
 London Community
 London Homeless Collective
 Paracletos
 Leathersellers
 People's Postcode Lottery
 Homeless Link
 National Lottery
 John Lewis
 Lloyds Bank Foundation

-	524,228	524,228
-	7,500	7,500
-	1,667	1,667
1,500	-	1,500
12,500	-	12,500
10,000	-	10,000
20,000	5,000	25,000
-	20,000	20,000
-	39,790	39,790
-	73,923	73,923
-	2,000	2,000
33,000	-	33,000
77,000	674,108	751,108

Total Charitable Activities

523,462	674,108	1,197,570
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6 Charitable Activities (continued)

2020

Income

Access Project

Unrestricted Funds £	Restricted Funds £	Total 2020 £
454,869	-	454,869

Grants

Royal Borough of Kingston Upon Thames

The 29th May 1961 Charitable Trust

Mrs Smith & Mount Trust

London Community

London Catylist

Goldsmiths

Albert Hunt Trust

Paracletos

Leathersellers

National Lottery

-	289,193	289,193
-	7,500	7,500
-	5,417	5,417
1,283	-	1,283
-	5,000	5,000
-	1,250	1,250
-	2,500	2,500
15,000	-	15,000
-	5,000	5,000
-	70,207	70,207
16,283	386,067	402,350
471,152	386,067	857,219

Total Charitable Activities

7 Investment Income

Bank Interest Receivable

Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
244	244	366	366

8 Expenditure on Raising Funds

Costs of Fundraising

Direct Costs £	Total 2021 £	Total 2020 £
6,853	6,853	-
6,853	6,853	-

9 Expenditure on Charitable Activities by Fund Type

2021

Advice Services

Access Project

Joel Drug & Alcohol Stabilisation Unit

Next Steps Accommodation Programme

Rough Sleeper Accommodation Programme

Covid 'Everyone In' Programme

Support Costs

Unrestricted Funds £	Restricted Funds £	Total 2021 £
8,297	96,549	104,846
456,130	113,398	569,528
-	112,000	112,000
-	24,099	24,099
292	20,881	21,173
28,928	278,249	307,177
(19,895)	19,895	-
473,752	665,071	1,138,823

2020

Advice Services

Access Project

Winter Night Shelter, Rough Sleeper Initiative & Other

Support Costs

Unrestricted Funds £	Restricted Funds £	Total 2020 £
39,500	58,019	97,519
465,017	84,212	549,229
-	203,001	203,001
85,197	18,168	103,365
589,714	363,400	953,114

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10 Expenditure on Charitable Activities by Activity Type

	Activities Undertaken Directly £	Support Costs (Note 11) £	Total 2021 £
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
	<u>951,928</u>	<u>186,895</u>	<u>1,138,823</u>

	Activities Undertaken Directly £	Support Costs £	Total 2020 £
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
	<u>849,749</u>	<u>103,365</u>	<u>953,114</u>

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
	<u>951,928</u>	<u>849,749</u>

11 Analysis of Support Costs

	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
	<u>105,370</u>	<u>45,323</u>	<u>32,554</u>	<u>3,648</u>	<u>186,895</u>
Raising funds	-	-	-	-	-
	<u>105,370</u>	<u>45,323</u>	<u>32,554</u>	<u>3,648</u>	<u>186,895</u>

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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
	<u>32,494</u>	<u>33,525</u>	<u>34,346</u>	<u>3,000</u>	<u>103,365</u>

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	<u>3,300</u>	<u>3,000</u>

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	<u>27,424</u>	<u>22,182</u>
	<u>573,853</u>	<u>411,978</u>

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 No.	2020 No.
Direct charitable	14	9
Governance and Support	<u>3</u>	<u>3</u>
	<u>17</u>	<u>12</u>

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.

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15 Tangible Fixed Assets

	Equipment £
Cost	
At 1 April 2020 and 31 March 2021	<u>12,271</u>
Accumulated Depreciation	
At 1 April 2020 and 31 March 2021	<u>12,271</u>
Net Book Values	
As at 31 March 2021	<u>-</u>
As at 31 March 2020	<u>-</u>

16 Debtors

	2021 £	2020 £
Trade Debtors	77,043	43,773
Other Debtors	8,110	14,301
Prepayments	10,545	6,603
	<u>95,698</u>	<u>64,677</u>

17 Cash

	2021 £	2020 £
Cash in hand and at bank	583,126	225,652
Virgin Bank Deposit account	40,917	40,717
	<u>624,043</u>	<u>266,369</u>

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
	<u>179,017</u>	<u>84,236</u>

19 Financial Instruments

	2021 £	2020 £
Financial assets measured at cost	709,196	324,443
Financial liabilities measured at cost	<u>36,478</u>	<u>30,114</u>

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

20 Analysis of Charitable Funds

<u>2021</u>	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	<u>40,400</u>	<u>694,241</u>	<u>(665,071)</u>	<u>-</u>	<u>69,570</u>

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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.

KINGSTON CHURCHES ACTION ON HOMELESSNESS
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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). Existing 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

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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
	<u>1,568,205</u>	<u>813,442</u>

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 financial statements other than the ongoing effects of Covid-19.