



# KINGSTON CHURCHES ACTION ON HOMELESSNESS

(A company limited by guarantee)

Financial Statements

31<sup>st</sup> 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 are 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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'.

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"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."

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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.

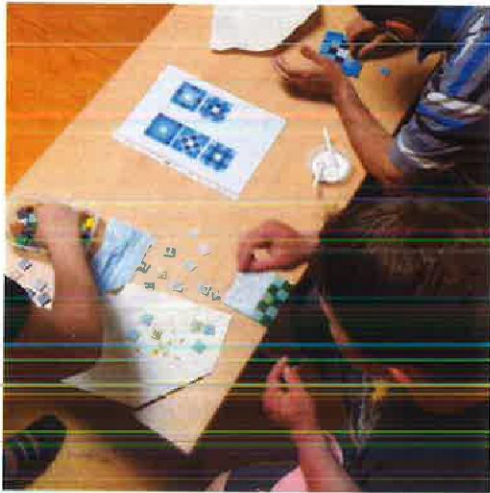
## Joel Stabilisation Centre

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.

KINGSTON CHURCHES ACTION ON HOMELESSNESS  
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Trustees' Annual Report (incorporating the Directors' Report)  
Year Ended 31 March 2022

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*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.

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*"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!"*

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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 19<sup>th</sup> 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



**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 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.

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



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

**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:

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

- 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



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

- 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](http://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 £
<b>Income from:</b>					
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
<b>Total income</b>		<u>737,252</u>	<u>767,615</u>	<u>1,504,867</u>	<u>1,439,590</u>
<b>Expenditure on:</b>					
Raising funds	8	42,346	-	42,346	6,853
Charitable activities	9/10	735,517	783,697	1,519,214	1,138,823
<b>Total expenditure</b>		<u>777,863</u>	<u>783,697</u>	<u>1,561,560</u>	<u>1,145,676</u>
<b>Net Income and net movement in funds for the year</b>	12	<u>(40,611)</u>	<u>(16,082)</u>	<u>(56,693)</u>	<u>293,914</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		471,154	69,570	540,724	246,810
<b>Total funds carried forward</b>	20	<u>430,543</u>	<u>53,488</u>	<u>484,031</u>	<u>540,724</u>

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

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

The notes on pages 27 to 36 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 2022**

**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 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 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 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.

**KINGSTON CHURCHES ACTION ON HOMELESSNESS**  
(A company limited by guarantee)  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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
-----------------------------	-------------------

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

**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**

**2022**

**Donations**

Donations from Churches, Individuals & Others  
Gift Aid

Unrestricted Funds £	Restricted Funds £	Total 2022 £
183,762	76,682	260,444
5,811	1,268	7,079
<b>189,573</b>	<b>77,950</b>	<b>267,523</b>

**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
<b>221,643</b>	<b>20,133</b>	<b>241,776</b>

**6 Charitable Activities**

**2022**

**Income**

Access Project  
Joel rental income

**Grants**

Royal Borough of Kingston Upon Thames  
National Lottery  
Homeless Link  
The 29th May 1961  
Leathersellers  
Paracetos  
Grant - London Community  
Austin and Hope Pilkington Trust  
Hedley Foundation  
Alfred Charitable Trust  
The Elizabeth Frankland Moor  
Kingston Nursing Association

Unrestricted Funds £	Restricted Funds £	Total 2022 £
458,883	-	458,883
42,222	-	42,222
<b>501,105</b>	<b>-</b>	<b>501,105</b>
-	596,224	596,224
-	76,941	76,941
25,000	-	25,000
-	7,500	7,500
5,000	-	5,000
10,000	-	10,000
1,517	-	1,517
-	5,000	5,000
-	3,000	3,000
2,000	-	2,000
3,000	-	3,000
-	1,000	1,000
<b>46,517</b>	<b>689,665</b>	<b>736,182</b>
<b>547,622</b>	<b>689,665</b>	<b>1,237,287</b>

**Total Charitable Activities**

**KINGSTON CHURCHES ACTION ON HOMELESSNESS**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**6. Charitable Activities (continued)**

<u>2021</u>	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>Income</b>			
Access Project	446,462	-	446,462
<b>Grants</b>			
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
<b>Total Charitable Activities</b>	<b>523,462</b>	<b>674,108</b>	<b>1,197,570</b>

**7 Investment Income**

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank Interest Receivable	57	57	244	244
	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2022</b>	<b>Total 2021</b>

**8 Expenditure on Raising Funds**

	£	£	£	£
Costs of Fundraising	21,933	20,413	42,346	6,853
	<b>21,933</b>	<b>20,413</b>	<b>42,346</b>	<b>6,853</b>

**9 Expenditure on Charitable Activities by Fund Type**

<u>2022</u>	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	-
	<b>735,517</b>	<b>783,697</b>	<b>1,519,214</b>
<u>2021</u>	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	-
	<b>473,752</b>	<b>665,071</b>	<b>1,138,823</b>

**KINGSTON CHURCHES ACTION ON HOMELESSNESS**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**10 Expenditure on Charitable Activities by Activity Type**

	Activities Undertaken Directly £	Support Costs (Note 11) £	Total 2022 £
<b><u>2022</u></b>			
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
	<u>1,277,771</u>	<u>241,443</u>	<u>1,519,214</u>
	Activities Undertaken Directly £	Support Costs £	Total 2021 £
<b><u>2021</u></b>			
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>

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
	<u>1,277,771</u>	<u>951,928</u>

**11 Analysis of Support Costs**

	Staff Costs £	General Office Costs £	Premises & Other Costs £	Governance £	2022 Total £
<b><u>2022</u></b>					
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
	<u>156,038</u>	<u>41,051</u>	<u>41,021</u>	<u>3,333</u>	<u>241,443</u>
Raising funds	15,786	2,204	2,161	262	20,413
	<u>171,824</u>	<u>43,255</u>	<u>43,182</u>	<u>3,595</u>	<u>261,856</u>



# KINGSTON CHURCHES ACTION ON HOMELESSNESS

(A company limited by guarantee)

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

### 11 Analysis of Support Costs (continued)

	Staff Costs	General Office Costs	Premises & Other Costs	Governance	2021 Total
	£	£	£	£	£
<b>2021</b>					
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>

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	<u>3,500</u>	<u>3,300</u>

### 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	<u>34,719</u>	<u>27,424</u>
	<u>872,769</u>	<u>573,853</u>

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 No.	2021 No.
Direct charitable	20	14
Governance and Support	4	3
Raising funds	<u>1</u>	<u>-</u>
	<u>25</u>	<u>17</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 £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.

**KINGSTON CHURCHES ACTION ON HOMELESSNESS**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**15 Tangible Fixed Assets**

	Equipment £
<b>Cost</b>	
At 1 April 2021 and 31 March 2022	12,271
<b>Accumulated Depreciation</b>	
At 1 April 2021 and 31 March 2022	12,271
<b>Net Book Values</b>	
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
	<b>205,198</b>	<b>95,698</b>

**17 Cash**

	2022 £	2021 £
Cash in hand and at bank	332,794	583,126
Virgin Bank Deposit account	40,972	40,917
	<b>373,766</b>	<b>624,043</b>

**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
	<b>94,933</b>	<b>179,017</b>

**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**

<u>2022</u>	Balances 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2022 £
<b>Restricted Income Funds</b>					
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	<b>69,570</b>	<b>767,615</b>	<b>(783,697)</b>	<b>-</b>	<b>53,488</b>

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**20 Analysis of Charitable Funds(continued)**

	Balances 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2022 £
<b>Unrestricted funds</b>					
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

<b>2021</b>	Balances 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balances 31 March 2021 £
<b>Restricted Income Funds</b>					
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
<b>Unrestricted funds</b>					
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 Multiple 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.



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**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 and Alcohol Stabilisation programme. In addition there are donors who previously donated to JCS and have now switched 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**

<u>2022</u>	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Current assets	525,476	53,488	578,964
Creditors less than 1 year	(94,933)	-	(94,933)
Total	<u>430,543</u>	<u>53,488</u>	<u>484,031</u>
<u>2021</u>	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Current assets	650,171	69,570	719,741
Creditors less than 1 year	(179,017)	-	(179,017)
Total	<u>471,154</u>	<u>69,570</u>	<u>540,724</u>

**22 Analysis of changes in net debt**

<u>2022</u>	At 1st April 2021 £	Cash Flows £	At 31 March 2022 £
Cash at bank and in hand	<u>624,043</u>	<u>(250,277)</u>	<u>373,766</u>
<u>2021</u>	At 1st April 2020 £	Cash Flows £	At 31 March 2021 £
Cash at bank and in hand	<u>266,369</u>	<u>357,674</u>	<u>624,043</u>

**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).

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**24 Operating Lease commitments**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Obligations under operating leases expiring in less than one year	<b>306,464</b>	298,692
Obligations under operating leases expiring in one to five years	<b>799,377</b>	845,170
Obligations under operating leases expiring after five years	<b>305,531</b>	424,343
	<b><u>1,411,371</u></b>	<b><u>1,568,205</u></b>

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.