



# KINGSTON CHURCHES ACTION ON HOMELESSNESS

(A company limited by guarantee)

Financial Statements  
31<sup>st</sup> March 2023

*Company Registration Number: 03735702*

*Charity Registration Number: 1075890*

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## Reference and Administrative details

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

## CHAIR'S REPORT

Welcome to KCAH's Annual Report.

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

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

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

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

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

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

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

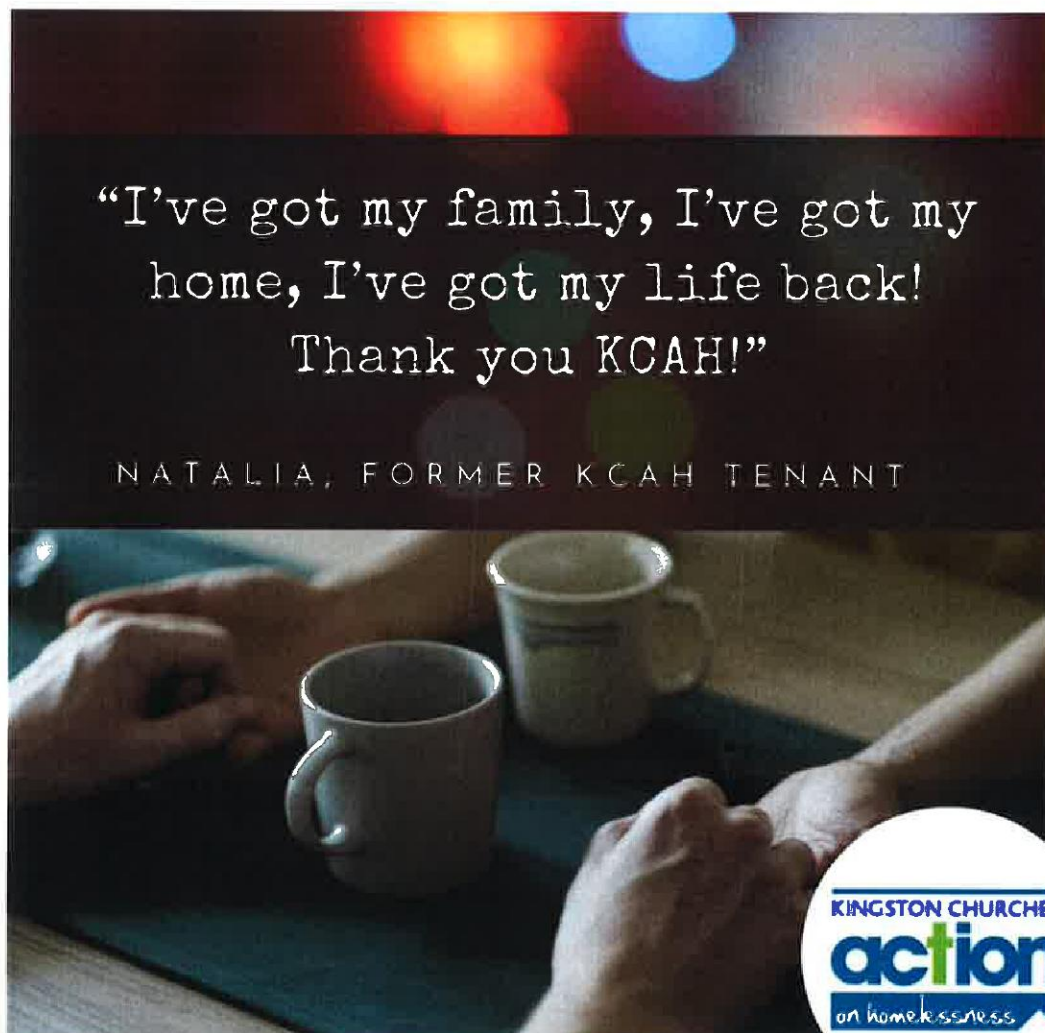


As you can imagine the team see a lot of unhappiness and distress. The trustees can't thank them enough for their dedication and the care and commitment they show to the people we support.

Kind regards,

Roger Sutton

KCAH Chair of the Board of Trustees



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

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

## OBJECTIVES & ACTIVITIES

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

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

## OUR VISION AND MISSION

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

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

## OUR ACTIVITIES

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

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

## ACHIEVEMENTS AND PERFORMANCE

### Housing Crisis Intervention Service (HCIS)

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

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



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

From 1 April 2022 to 31 March 2023

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

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

## Resident Support Team

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

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

During the year up to 31 March 2023

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





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

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

## Housing Services Team

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

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

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

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

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

## The Bridge

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



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

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

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



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

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

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

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

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

## Strengths-Based Practice

Over the past 4 years, thanks to a National Lottery funded programme, we have undertaken a root and branch, charity-wide implementation of 'strengths-based' 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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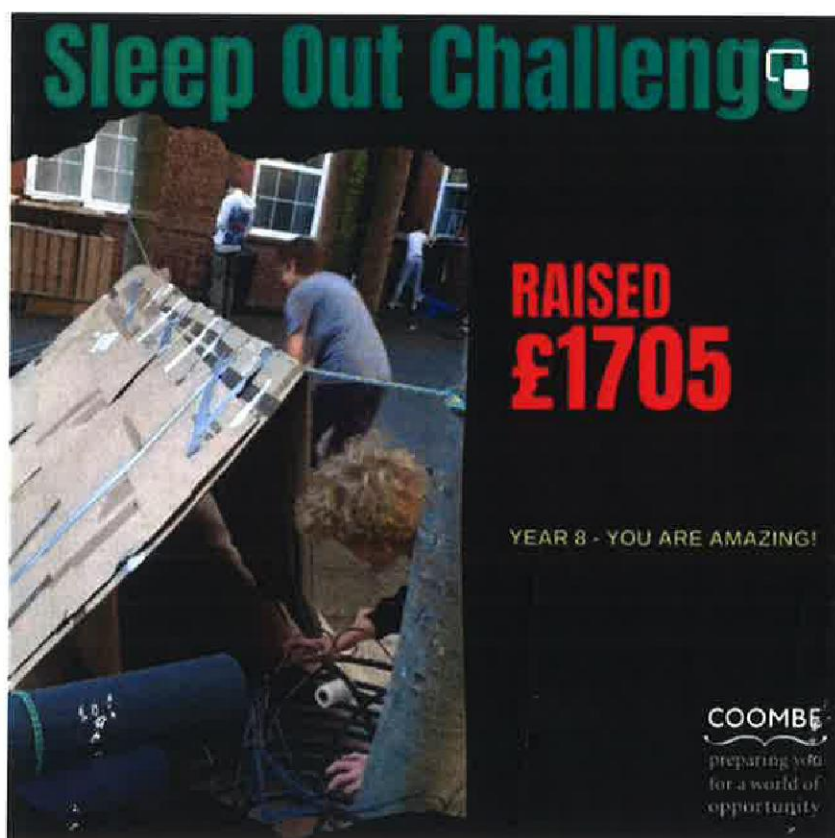
We firmly believe that helping people to explore their strengths and interests builds self-worth, confidence and a sense of identity. In turn, this empowers people to rebuild their lives, move on to independent living and manage their housing successfully. Strengths-based approach is now embedded in our culture - an achievement we are particularly proud of, as it was done in the shadow of the pandemic.



## Fundraising Highlights

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

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



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

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

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

## Volunteers

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

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

Our office volunteers give **22 hours** of their time a week.

This equates to **£330 pw\***

= **£16,000 a year** (approx.)

## Future Plans

### Business Plan

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



whatever the current needs are.

## Winter Night Shelter

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

## Sustainable Funding

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

# STRUCTURE, GOVERNANCE AND MANAGEMENT

## Governing Document

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

## Appointment of Trustees

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

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

## Trustee Induction and Training

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

## Organisational Structure

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

## Risk Management

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

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



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

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

## Financial Review

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

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

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

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

## Reserves Policy

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

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

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

## Investment Policy

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



## Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Roger Sutton

Chair of the Board of Trustees

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSTON**  
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**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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



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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

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**Responsibilities of Trustees**

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

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

**Auditor's responsibilities for the audit of the financial statements**

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

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



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- 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

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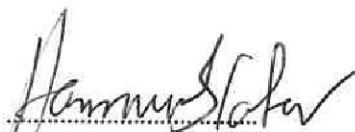
- reviewing correspondence, analysing legal costs to ascertain if there have been instances of non-compliance with laws and regulations

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: 27/9/2023 .

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



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

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

**TOTAL RECOGNISED SURPLUS AND DEFICITS**

The company has no recognised surpluses or deficits other than the deficit or surplus shown above.

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

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

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

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

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

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

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

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

  
 Roger Sutton  
 Trustee

  
 Juliet Lack  
 Trustee

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



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

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

The notes on pages 26 to 35 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 2023**

**1 General Information**

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

**2 Going Concern**

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

**3 Accounting policies**

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

**Basis of Preparation**

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

Kingston Churches Action on Homelessness meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

**Judgements and key sources of estimation uncertainty**

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

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

**Income**

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

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

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

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

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



**KINGSTON CHURCHES ACTION ON HOMELESSNESS**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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 2023**

**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**

**2023**

**Donations**

Donations from Churches, Individuals & Others

Gift Aid

Unrestricted Funds	Restricted Funds	Total 2023
£	£	£
154,579	10,301	164,880
8,305	279	8,584
<b>162,884</b>	<b>10,580</b>	<b>173,464</b>

**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>

**6 Charitable Activities**

**2023**

**Income**

Access Project

Joel rental income

Unrestricted Funds	Restricted Funds	Total 2023
£	£	£
485,691	-	485,691
12,199	-	12,199
<b>497,890</b>	<b>-</b>	<b>497,890</b>

**Grants**

Royal Borough of Kingston Upon Thames

National Lottery

Savage Trust

Masonic Charitable Trust

Leathersellers

Paracletos

Alfred Charitable Trust

The Alfred Hunt Trust

Dandy Charitable Trust

The Elizabeth Frankland Moor

Drapers Charitable Trust

Kingston Nursing Association

Unrestricted Funds	Restricted Funds	Total 2023
£	£	£
-	428,320	428,320
-	31,581	31,581
1,521	-	1,521
350	-	350
5,000	-	5,000
10,000	-	10,000
-	7,000	7,000
3,000	-	3,000
450	-	450
3,000	-	3,000
-	12,500	12,500
-	1,442	1,442
<b>23,321</b>	<b>480,843</b>	<b>504,164</b>
<b>521,211</b>	<b>480,843</b>	<b>1,002,054</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 2023**

**6 Charitable Activities (continued)**

**2022**

**Income**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Access Project	458,883	-	458,883
Joel rental income	42,222	-	42,222
	<u>501,105</u>	<u>-</u>	<u>501,105</u>

**Grants**

Royal Borough of Kingston Upon Thames	-	596,224	596,224
National Lottery	-	76,941	76,941
Homeless Link	25,000	-	25,000
The 29th May 1961	-	7,500	7,500
Leathersellers	5,000	-	5,000
Parabletos	10,000	-	10,000
Grant - London Community	1,517	-	1,517
Austin and Hope Pilkington Trust	-	5,000	5,000
Hedley Foundation	-	3,000	3,000
Alfred Charitable Trust	2,000	-	2,000
The Elizabeth Frankland Moor	3,000	-	3,000
Kingston Nursing Association	-	1,000	1,000
	<u>46,517</u>	<u>689,665</u>	<u>736,182</u>

**Total Charitable Activities**

<u>547,622</u>	<u>689,665</u>	<u>1,237,287</u>
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**7 Investment Income**

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank Interest Receivable	<u>249</u>	<u>249</u>	<u>57</u>	<u>57</u>

Direct Costs	Support Costs	Total 2023	Total 2022
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**8 Expenditure on Raising Funds**

	£	£	£	£
Costs of Fundraising	<u>39,762</u>	<u>24,221</u>	<u>63,983</u>	<u>42,346</u>
	<u>39,762</u>	<u>24,221</u>	<u>63,983</u>	<u>42,346</u>

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

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

**2022**

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



**KINGSTON CHURCHES ACTION ON HOMELESSNESS**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

	Activities Undertaken Directly £	Support Costs (Note 11) £	Total 2023 £
<b>2023</b>			
Advice Services	87,997	47,695	135,692
Access Project	539,443	57,539	596,982
Joel Drug & Alcohol Stabilisation Unit	113,418	31,444	144,862
Rough Sleeper Initiative	95,929	23,344	119,273
Rough Sleeper Accommodation Programme	56,892	19,029	75,921
The Bridge	53,442	31,108	84,550
	<u>947,121</u>	<u>210,159</u>	<u>1,157,280</u>
	Activities Undertaken Directly £	Support Costs £	Total 2022 £
<b>2022</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>

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

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

**11 Analysis of Support Costs**

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

**KINGSTON CHURCHES ACTION ON HOMELESSNESS**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11 Analysis of Support Costs (continued)**

	Staff Costs	General Office Costs	Premises & Other Costs	Governance	2022 Total
	£	£	£	£	£
<u>2022</u>					
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>

**12 Net Income for the year**

This is stated after charging:

	2023 £	2022 £
Auditor's remuneration:		
Audit fees	<u>3,660</u>	<u>3,500</u>

**13 Staff Costs**

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

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

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

	2023 No.	2022 No.
Direct charitable	12	20
Governance and Support	3	4
Raising funds	<u>1</u>	<u>1</u>
	<u>16</u>	<u>25</u>

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

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

**14 Trustee remuneration and expenses**

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

No trustee has had any influence with funders.

**KINGSTON CHURCHES ACTION ON HOMELESSNESS**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**15 Tangible Fixed Assets**

	Equipment £
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	<u>12,271</u>
<b>Accumulated Depreciation</b>	
At 1 April 2022 and 31 March 2023	<u>12,271</u>
<b>Net Book Values</b>	
As at 31 March 2023	<u>-</u>
As at 31 March 2022	<u>-</u>

**16 Debtors**

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

**17 Cash**

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

**18 Creditors - amounts falling due within one year**

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

**19 Financial Instruments**

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

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



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

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

<b>2022</b>	<b>Balances 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balances 31 March 2022 £</b>
<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
<b>Total Restricted income</b>	<b>69,570</b>	<b>767,615</b>	<b>(783,697)</b>	<b>-</b>	<b>53,488</b>
<b>Unrestricted funds</b>					
General Fund	424,354	737,252	(777,863)	-	383,743
Designated fund	46,800	-	-	-	46,800
<b>Total Unrestricted Funds</b>	<b>471,154</b>	<b>737,252</b>	<b>(777,863)</b>	<b>-</b>	<b>430,543</b>
<b>Total Funds</b>	<b>540,724</b>	<b>1,504,867</b>	<b>(1,561,560)</b>	<b>-</b>	<b>484,031</b>

**Access Project Rent Deposits**

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

**National Lottery**

These are funds to develop the wellbeing of our tenants.

**Single Homeless Pathway**

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

**Royal Borough of Kingston Covid-19**

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

**Rough Sleeper Initiative**

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

- (a) to provide support and advice to people originally in the "Everyone In" campaign who have since been provided with temporary accommodation in Houses of Multiple Occupancy acquired by the local council.
- (b) to provide recovery practitioners for the Joel Drug and Alcohol Stabilisation programme for the period to 30 June 2022.
- (c) to provide support and advice to people experiencing homelessness who have no recourse to public funds.

**Rough Sleeper Accommodation Programme**

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

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

**Office for Healthcare Improvements and Disparities**

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

**Joel Donors**

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

<b><u>2023</u></b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>
Current assets	506,502	14,177	520,679
Creditors less than 1 year	(82,144)	-	(82,144)
<b>Total</b>	<b>424,358</b>	<b>14,177</b>	<b>438,535</b>
<b><u>2022</u></b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>
Current assets	525,476	53,488	578,964
Creditors less than 1 year	(94,933)	-	(94,933)
<b>Total</b>	<b>430,543</b>	<b>53,488</b>	<b>484,031</b>

**22 Analysis of changes in net debt**

<b><u>2023</u></b>	<b>At 1st April 2022 £</b>	<b>Cash Flows £</b>	<b>At 31 March 2023 £</b>
Cash at bank and in hand	373,766	(87,497)	286,269
<b><u>2022</u></b>	<b>At 1st April 2021 £</b>	<b>Cash Flows £</b>	<b>At 31 March 2022 £</b>
Cash at bank and in hand	624,043	(250,277)	373,766

**23 Pensions and other post retirement benefits**

**Defined contribution plans**

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

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

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**24 Operating Lease commitments**

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

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

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

**25 Events after the financial period**

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