



# KINGSTON CHURCHES ACTION ON HOMELESSNESS

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(A company limited by guarantee)

Financial Statements

31<sup>st</sup> March 2024

*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 (Resigned 18 September 2024) Hilary Orton (Resigned 20 March 2024) Peter Gray Rigge (Resigned 14 May 2024) Gillian Boden (Appointed 14 May 2024) Peter Edwards (Appointed 17 July 2024) Anne O'Neil (Appointed 17 July 2024) Julian Adams (Appointed 17 July 2024))
Auditor:	Shaw Gibbs (Audit) Limited Salatin House, 19 Cedar Rd Sutton, Surrey SM2 5DA
Senior Management Team:	Georgie Forshaw, Chief Executive Officer Kat Greenwood, Service Manager
Bankers:	Lloyds Bank plc CAF Bank Limited Virgin Money

## CHAIR'S REPORT

Welcome to KCAH's annual report.

Last October we celebrated being 30 years old.

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

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

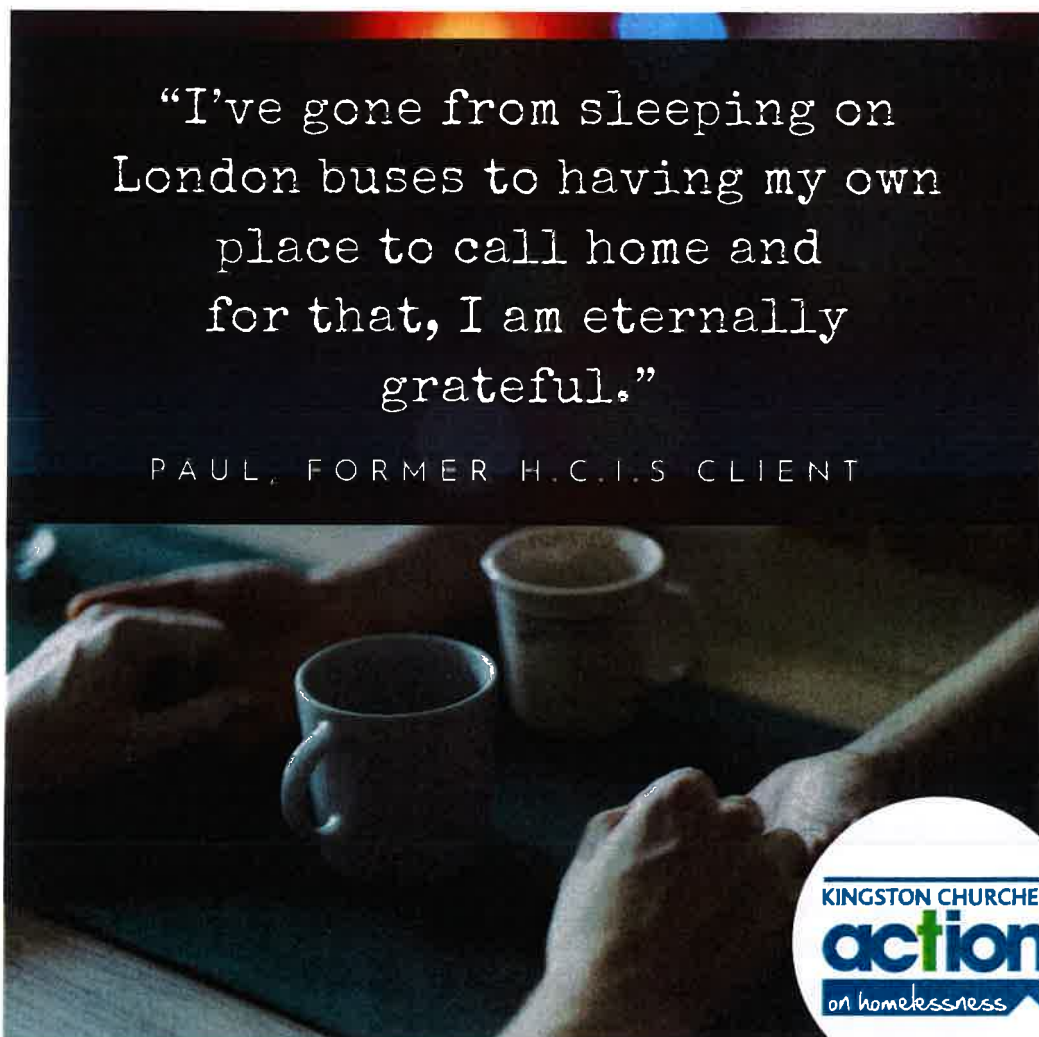
Our supported housing project (Access) offers accommodation in shared houses for around 45 people across Kingston and support to those in the project to develop skills and to live independently. Unfortunately, we experienced challenges with some of the tenants about rent and bills collection. We remain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

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

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

Roger Sutton

KCAH Chair of the Board of Trustees



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

Information on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the memorandum and articles of association and Statement of Recommended 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 2024, the following services and activities help to support our aims and objectives:

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

## ACHIEVEMENTS AND PERFORMANCE

### Housing Crisis Intervention Service (HCIS)

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



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

From 1 April 2023 to 31 March 2024

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

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

## Resident Support Team

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

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





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

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

## Housing Services Team

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

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

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

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

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

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

## The Bridge

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

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

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



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

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

## Winter Night Shelter (WNS)

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

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

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

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

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

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



KINGSTON CHURCHES ACTION ON HOMELESSNESS  
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Trustees' Annual Report (incorporating the Directors' Report)  
Year Ended 31 March 2024

## KCAH Winter Night Shelter (Kingston upon Thames)

Impact Summary 2023/24



Total Guests

25

Winter Guests

25

Total Beds

20

Days Open

72

Guests per bed  
(winter)

1.25

Bednights

1440

## Shelter Data

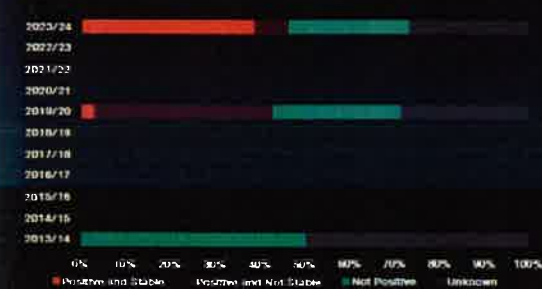
### Bed Composition



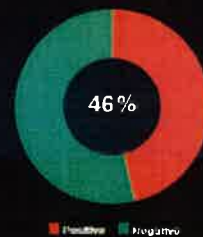
### Total Beds 2013 - Present



### Move-on rates (%) 2013 - Present



### Positive Move-on Rate 2023/24



Number of FTE Staff

2

Number of Volunteers

110

Guests with a History of Rough Sleeping

64%

Guests with current or recent employment

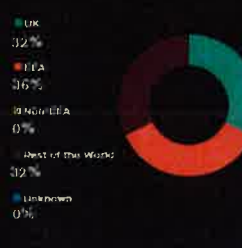
12%

## Guest Data

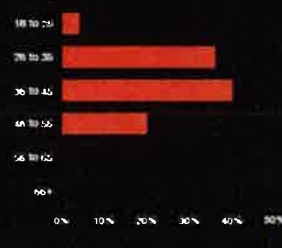
### Total Guests 2013 - Present



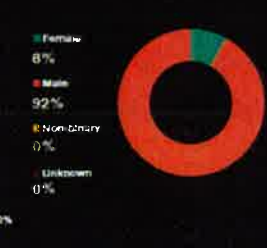
### Guest Nationality 2023/24



### Guest age profile 2023/24



### Guest gender profile 2023/24



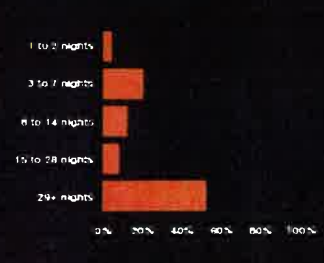
### Factors Contributing to Homelessness 2023/24



### Guest Support Needs



### Length of Stay 2023/24



## Strengths-Based Practice

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

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

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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. Standing by our practice has been challenged this year as we saw a larger proportion of those in our accommodation project disengage and struggle with the cost of living. We continue to be fluid in our approach and be the positive intervention to intervene in someone's cycle of homelessness.

## Fundraising Highlights

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

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



Staff and Volunteers at Waitrose, Surbiton-December 2023

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

## Volunteers

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

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



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

Our office volunteers give **24 hours** of their time a week.

This equates to **£380** pw  
**= £20,000 a year** (approx.)

## Future Plans

### Business Plan

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

### Winter Night Shelter

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

### Sustainable Funding

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

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

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

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

### Appointment of Trustees

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

### Trustee Induction and Training

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

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

## Organisational Structure

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

## Risk Management

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

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

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

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

## Financial Review

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

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

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

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

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

## Reserves Policy

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

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

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

## Investment Policy

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

## Trustees' Responsibilities Statement

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

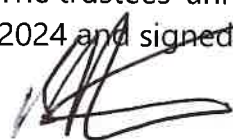
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

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

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

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



Roger Sutton  
Chair of the Board of Trustees

**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 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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



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

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

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

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

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

**Responsibilities of Trustees**

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

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

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

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

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

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

**KINGSTON CHURCHES ACTION ON HOMELESSNESS**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSTON**  
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of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

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

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

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

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

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

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

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

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

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

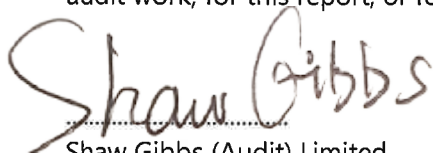
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

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

**Use of our report**

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



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

Date: 20 November 2024

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

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

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

**TOTAL RECOGNISED SURPLUS AND DEFICITS**

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

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

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

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

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

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

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

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

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



Roger Sutton  
Trustee



Juliet Lack  
Trustee

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

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

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

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

## 1 General Information

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

## 2 Going Concern

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

## 3 Accounting policies

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

### Basis of Preparation

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

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

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

### Judgements and key sources of estimation uncertainty

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

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

### Income

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

- a) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- b) legacy income is recognised when receipt is probable and entitlement is established.
- c) donated facilities and services are not recognised in the accounts as the value cannot be readily measured and no amounts are included for the contribution of general volunteers.
- d) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.



### 3. 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 2024**

**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**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<b>2024</b>			
<b>Donations</b>			
Donations from Churches, Individuals & Others	140,591	27,450	168,041
Gift Aid	6,083	-	6,083
	<u>146,674</u>	<u>27,450</u>	<u>174,124</u>
	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<b>2023</b>			
<b>Donations</b>			
Donations from Churches, Individuals & Others	154,579	10,301	164,880
Gift Aid	8,305	279	8,584
	<u>162,884</u>	<u>10,580</u>	<u>173,464</u>

**6 Charitable Activities**

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

**KINGSTON CHURCHES ACTION ON HOMELESSNESS**  
**(A company limited by guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6 Charitable Activities (continued)**

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

**7 Investment Income**

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank Interest Receivable	<u>3,454</u>	<u>3,454</u>	<u>249</u>	<u>249</u>
	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total 2024</b>	<b>Total 2023</b>

**8 Expenditure on Raising Funds**

	£	£	£	£
Costs of Fundraising	<u>47,970</u>	<u>22,457</u>	<u>70,427</u>	<u>63,983</u>
	<u>47,970</u>	<u>22,457</u>	<u>70,427</u>	<u>63,983</u>

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

<u>2024</u>	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Advice Services	124,510	67,773	192,283
Access Project	564,120	106,173	670,293
Winter Night Shelter	8,021	31,050	39,071
Rough Sleeper Initiative	19,846	72,382	92,228
Rough Sleeper Accommodation Programme	18,498	60,817	79,315
The Bridge	10,602	90,658	101,260
Support Costs	(1,026)	1,026	-
	<u>744,571</u>	<u>429,879</u>	<u>1,174,450</u>
<u>2023</u>	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Advice Services	88,006	47,686	135,692
Access Project	468,118	128,864	596,982
Joel Drug & Alcohol Stabilisation Unit	35,882	108,980	144,862
Rough Sleeper Initiative	10,264	109,009	119,273
Rough Sleeper Accommodation Programme	15,102	60,819	75,921
The Bridge	15,616	68,934	84,550
Support Costs	(6,442)	6,442	-
	<u>626,546</u>	<u>530,734</u>	<u>1,157,280</u>

KINGSTON CHURCHES ACTION ON HOMELESSNESS  
(A company limited by guarantee)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

**11 Analysis of Support Costs**

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

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**12 Net Income for the year**

This is stated after charging:

	2024 £	2023 £
Auditor's remuneration:		
Audit fees	<u>3,840</u>	<u>3,660</u>

**13 Staff Costs**

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

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

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

	2024 No.	2023 No.
Direct charitable	11	12
Governance and Support	3	3
Raising funds	<u>1</u>	<u>1</u>
	<u>15</u>	<u>16</u>

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

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

**14 Trustee remuneration and expenses**

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

No trustee has had any influence with funders.

**15 Tangible Fixed Assets**

	Equipment £
<b>Cost</b>	
At 1 April 2023 and 31 March 2024	<u>12,271</u>
<b>Accumulated Depreciation</b>	
At 1 April 2023 and 31 March 2024	<u>12,271</u>
<b>Net Book Values</b>	
As at 31 March 2023 & 2024	<u>-</u>

**16 Debtors**

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

**17 Cash**

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

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

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

**19 Financial Instruments**

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

Financial assets include Debtors, and Cash-in-hand and on deposit.

Financial liabilities include trade and other creditors excluding accruals and deferred income.

**20 Analysis of Charitable Funds**

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

<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	-	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</b>	<b>53,488</b>	<b>491,423</b>	<b>(530,734)</b>	<b>-</b>	<b>14,177</b>

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

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

**Access Project Rent Deposits**

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

**National Lottery**

These are funds to develop the wellbeing of our tenants.

**National Lottery's Community Organisations Cost of Living Fund**

This is a grant to assist with the Cost of Living crisis.

**Single Homeless Pathway**

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

**Winter Night Shelter**

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

**Rough Sleeper Initiative**

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

- (a) to provide support and advice to people originally in the "Everyone In" campaign who have since been provided with temporary accommodation in Houses of Multiple Occupancy acquired by the local council.
- (b) to provide support and advice to people experiencing homelessness who have no recourse to public funds.

**Office for Healthcare Improvements and Disparities**

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

**Rough Sleeper Accommodation Programme**

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

**21 Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>
<u>2024</u>			
Current assets	351,098	15,028	366,126
Creditors less than 1 year	(81,652)	-	(81,652)
Total	<u>269,446</u>	<u>15,028</u>	<u>284,474</u>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>
<u>2023</u>			
Current assets	506,502	14,177	520,679
Creditors less than 1 year	(82,144)	-	(82,144)
Total	<u>424,358</u>	<u>14,177</u>	<u>438,535</u>

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**22 Analysis of changes in net debt**

<b><u>2024</u></b>	<b>At 1st April 2023</b>	<b>Cash Flows</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<b>286,269</b>	<b>(30,562)</b>	<b>255,707</b>
<b><u>2023</u></b>	<b>At 1st April 2022</b>	<b>Cash Flows</b>	<b>At 31 March 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<b>373,766</b>	<b>(87,497)</b>	<b>286,269</b>

**23 Pensions and other post retirement benefits**

**Defined contribution plans**

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

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

**24 Operating Lease commitments**

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

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

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

**25 Events after the financial period**

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



