

GLASS DOOR HOMELESS CHARITY

England & Wales · Charity number 1083203

Details

Other names	WEST LONDON CHURCHES HOMELESS CONCERN, WLCHC
Status	Registered
Legal form	Charitable company
Company number	03950659
Registered	2000-11-06
Register	View on the Charity Commission register

Contact

Address	Glass Door Homeless Charity Argon House Argon Mews London SW6 1BJ
Phone	02073514948
Email	info@glassdoor.org.uk
Website	http://www.glassdoor.org.uk

Activities

Objects: THE RELIEF OF POVERTY AMONG HOMELESS PEOPLE IN THE ROYAL BOROUGHES OF KENSINGTON AND CHELSEA AND THE LONDON BOROUGHES OF HAMMERSMITH AND FULHAM AND THE SURROUNDING AREA BY THE PROVISION OF ACCOMMODATION, ADVICE AND ASSISTANCE.

Activities: Care and support for homeless people in West and South West London

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** GREATER LONDON
- Hammersmith And Fulham
- Kensington And Chelsea
- Richmond Upon Thames
- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£2,231,949	£2,402,257	£1,124,400	52
2024-05-31	£2,176,883	£2,271,997	£1,294,708	52
2023-05-31	£2,051,386	£1,902,619	£1,389,822	40
2022-05-31	£2,276,921	£2,616,327	£1,241,055	55
2021-05-31	£2,944,855	£2,593,679	£1,580,461	56

Trustees

Name	Role	Appointed
Catriona Noble	Chair	2024-09-24
Antje Palmer		2022-09-13
Asitha Ameresekere		2021-04-19
Cynthia Oddman-Howe		2024-03-26
Emma Raleigh		2024-01-09
Kenna Young		2024-09-24
Marta Lejkowski		2023-10-04
Matthew Wilkins		2024-05-23

Accounts



REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS

for the Year ended 31 May 2025
for
GLASS DOOR HOMELESS CHARITY

TRADING AS
Glass Door

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Reference and Administrative Details

Trustees

Asitha Ameresekere

Mary Benton

Kate Coles (Treasurer; resigned 24 September 2024)

Marie Green (Interim Chair of Trustees; resigned 24 September 2024)

Marta Lejkowski

Cate Noble (appointed 24 September 2024; Chair of Trustees from 24 September 2024)

Cynthia Oddman-Howe

Antje Palmer (appointed Treasurer from 24 September 2024)

Emma Raleigh (Company Secretary)

Matthew Wilkins

Kenna Young (appointed 24 September 2024)

Registered Office

Argon House

Argon Mews

London SW6 1BJ

Registered Company Number

03950659 (England and Wales)

Registered Charity Number

1083203

Independent Auditors

Knox Cropper LLP

65-68 Leadenhall Street

London

EC3A 2AD

Chief Executive Officer

Jo Carter

Bankers

Metro Bank

234 King's Road Chelsea

London SW3 5UA

HSBC

22 Victoria Street

London

SW1 8ON

Report of the Trustees

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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).

Our Vision and Aims

Our vision is a future where no one experiences homelessness in London. We offer advice, shelter and support with our community partners, helping people build a route out of homelessness.

Objectives and Strategy

The Charity's Object is the relief of poverty among homeless people in the Royal Borough of Kensington and Chelsea and the London Borough of Hammersmith and Fulham and the surrounding area by the provision of accommodation, advice and assistance.

By partnering with churches and community centres to provide shelter and support, Glass Door is committed to supporting people get—and stay—off the street. We believe everyone has inherent dignity and we welcome those who turn to us as our guests.

Our services and shelters have always been open to all. From June 2024 through May 2025, Glass Door supported a total of 2,524 guests through our year-round casework service and emergency winter night shelter provision.

Our winter night shelters are a big part of our offer at Glass Door. Across three southwest London boroughs, a network of churches, along with a dedicated team of shelter staff, caseworkers and volunteers provide vital support to people rough sleeping in the coldest months.

We provided emergency shelter every night for 22 weeks to 569 guests in total, most of whom also took the opportunity to engage with one of our caseworkers. The support they provided ranged from opening bank accounts to helping guests into employment and supporting them to find a safe place to call home.

Report of the Trustees - continued

Our Activities and Achievements

In 2024-25 we ran emergency winter night shelters and delivered year-round casework support for those experiencing, or at risk of becoming homeless. We also completed the first full year of our mailbox service at our office to enable our guests to receive mail.

Casework

Glass Door caseworkers provide one-to-one tailored advice to our guests. This advice is open to all and operated year-round at six partner day centres in west and southwest London (King's Road Community Drop-In (Chelsea Methodist Church), HTB Day Shelter (St Augustine's), Refettorio Felix at St Cuthbert's, Ace of Clubs, The Vineyard Community Centre and The Upper Room) as well as by appointment at our office in west London.

We also ran a weekly women's drop-in for winter night shelter guests to meet with caseworkers. The casework team included a Multiple Disadvantage Caseworker and a Migrant Project Caseworker who were able to provide specialist advice and support.

Over the financial year 2024-25, our casework team met with 2,365 individuals (2023-24: 2,190 individuals), an increase of 8%. Our casework team worked with them to bring many positive changes:

- 423 guests moved into stable accommodation (376 in 2023-24)
- 9 evictions prevented (17 in 2023-24)
- 134 guests received food support (119 in 2023-24), in part due to the cost-of-living crisis
- 23 guests found employment or sought training whilst using our services (26 in 2023-24)
- 179 accessed benefit entitlements (162 in 2023-24)
- 56 guests connected with a range of health and specialist services (86 in 2023-24)
- 66 guests received ID (65 in 2023-24)
- 9 guest bank accounts were opened (13 in 2023-24)

Operations and Day / Guest Services

Our winter night shelters are a key part of what we deliver at Glass Door. We ran three winter night shelter circuits for 22 weeks between November 2024 and April 2025 across three London boroughs (Hammersmith & Fulham, Kensington & Chelsea and Wandsworth). The night shelters rely on a network of churches, along with a dedicated team of shelter staff, caseworkers and volunteers to provide vital support to people rough sleeping in the coldest months.

Over the course of the 2024-25 winter season (2023-24 comparative figures are also for three shelter circuits for 22 weeks):

- 569 individuals stayed in our shelters (542 in 2023-24)
- 14,833 shelter spaces were filled (14,693 in 2023-24)
- The guests' ages ranged from 18-78 years old, 87 nationalities were represented in our shelters (19-81 years and 73 nationalities in 2023-24)
- 72% of those who stayed in our shelters received advice and support from one of our caseworkers (73% in 2023-24)
- Our caseworkers supported 148 of those shelter guests into stable accommodation during the year (151 in 2023-24)

We completed the first full year of our mailbox service at our office to enable our guests to receive mail. During 2024-25, 158 guests were registered with the service (2023-24: 65 guests registered).

Report of the Trustees - continued

Volunteers and Partners

Over the past year 863 registered volunteers (2023-24: 650) supported our services: at our winter night shelters cooking and serving food to guests, translating guest feedback, organising donations at our office, and welcoming guests at our partner day centres. 109 of our volunteers shared their feedback with us through our annual volunteer survey. 100% of respondents were satisfied with their volunteer experience at Glass Door Homeless Charity over the past year and 98% were likely to recommend supporting Glass Door to others.

Aside from directly supporting our services, our engaged and supportive volunteer network regularly brings in wider benefits such as financial support, celebrity endorsements and donations in-kind.

Glass Door works with a wide range of organisations to ensure guests have access to specialist services. These provide support in a variety of areas, including mental and physical health, debt, addictions, gender-based violence, modern slavery, immigration, skills training, employment, clothes and food. We also partner with day centres who host Glass Door caseworkers at their centres, so guests can find advice and support during the daytime.

Policy and Advocacy

Glass Door's Policy and Advocacy work is guided by our data and insights. Our key strategic aims are to use our diverse data set to advocate on behalf of our guests and influence local and national policy. During the last year we have taken active roles in partnerships and coalitions across the homeless sector, with government officials and organisations whose focus intersects with our work. We have supported several sector campaigns including the Home Office accommodation move-on period and the Renters' Rights Bill. We also participated in evidence submissions, influencing policy and raising awareness of the demand for homelessness services, including: refugee homelessness, under 35's homelessness and women's homelessness and the quality of private rented sector (PRS) accommodation.

Public Benefit Statement

The trustees consider that the activities of Glass Door provide benefit to homeless and vulnerably housed people in London. The Charity adds value through expertise, volunteers, economies of scale and partnerships - enabling those experiencing homelessness to find shelter and support to get off the streets.

By providing a safety net and a hand up out of homelessness, we help make the boroughs within which we operate a safer, more humane place for everyone.

The Board of Trustees regularly monitors and reviews the Charity's success in meeting its objectives and confirms that the activities of Glass Door described in this document are undertaken in pursuit of its aims. The trustees confirm they have had due regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Report of the Trustees - continued

Financial Review

The Charity's total income for the year was £2,231,949, an increase of 3% compared to the prior year (2024: £2,176,883), principally due to an increase in donations from corporate donors and religious institutions.

Donations and grants for the year increased 2% to £2,204,544 (2024: £2,152,267). Donations and grants came through a combination of charitable trusts and foundations, individual giving, corporate giving and religious institutions and community donations. Glass Door is an independent charity that receives no funding that impedes its open access policy.

Charitable trusts and foundations contributed £1,254,842, representing 57% of our fundraising income. Individual donations totalled £552,016 (25%), corporate donations totalled £287,175 (13%), religious institutions provided £70,242 (3%), and other charitable income (including schools and community groups) contributed £40,269 (2%).

Our biggest fundraising event continues to be the Glass Door Sleep Out, which marked its 12th anniversary in October 2024. We welcomed 86 people to unite for the night and sleep out to end homelessness at Duke of York Square in Chelsea, with many more joining in remotely. A total of 144 participants raised £89,469 (£99,770 in October 2023).

Our 2024 Christmas Appeal was an incredible success, raising £217,813 (Christmas 2023: £184,422). The appeal shone a light on Peter's story of homelessness. Peter was forced into homelessness at the age of 71 and had to live in a van for a year before he found us through one of our casework drop-ins. We also ran a spring appeal which raised £13,752 (2024: £20,615).

Total expenditure for the year to 31 May 2025 increased 6% to £2,402,257 (2024: £2,271,997). The Board of Trustees approved a budgeted deficit for 2024-25 given the strength of the Charity's reserves, our projected income and the demand for the Charity's services. The largest increase was in staff costs, which rose more than 7%, partly reflecting an above inflation pay rise awarded to all staff on 1 June 2024. As in the prior year, this pay rise was structured to award higher percentage increases to staff on lower salaries. Staff costs continue to be the largest cost for the Charity and totalled £1,740,730 (2024: £1,621,232) and accounted for 72% (2024: 71%) of total expenditure. 70% of staff costs (2024: 71%) were for frontline staff such as seasonal staff to run the winter night shelters, permanent operations staff and caseworkers.

Operations costs increased 12% to £896,272 (2024: £798,842) reflecting an increase in staff and support costs. Casework costs increased 2% to £963,579 (2024: £946,324), reflecting an increase in staff costs, but partly offset by a small reduction in the full-time equivalent size of the team and guest interpretation costs being allocated to Day / Guest Services (included in Casework prior to 2024-25). Expenditure on Day / Guest Services increased 22% to £74,093 (2024: £60,525), with the impact of the closure of the Women's Group in December 2023 more than offset by the inclusion of £25,296 of guest interpretation costs in 2024-25 (previously reported in Casework). Fundraising costs for the year were broadly unchanged at £468,313 (2024: £466,306). For every £1 spent, we raised £4.77 (2024: £4.67).

At 31 May 2025 the total funds carried forward were 13% lower at £1,124,400 (2024: £1,294,708), reflecting the deficit for the year of £170,308. £1,111,900 of reserves were unrestricted, with restricted reserves of £12,500. See below for more detail of the Charity's Reserves Policy.

Reserves policy

The Charity approved a new Reserves Policy on 29 July 2025. The new Reserves Policy and calculation methodology is based on Charity Commission best practice as set out in CC19 and is designed to ensure the Charity can continue its charitable work despite fluctuations in income.

The Charity sets a minimum level of reserves, and its aim is that freely available reserves (unrestricted funds less tangible fixed assets and rent deposits) stay above this minimum level.

Based on our financial plans and assessment of the risk factors above, the Trustees recommend a minimum level of freely available reserves of approximately £0.6 million during the financial year 2025-26. Given the level of seasonality in the Charity's income, this equates to freely available reserves of £1.0 million at the start of the financial year (1 June 2025).

The Charity's total funds decreased to £1,124,400 at 31 May 2025 (2024: £1,294,708), reflecting the deficit for the year of £170,308 following the trustees decision to approve a budget deficit for the year due to the strength of the Charity's reserves and the demand for the Charity's services.

Report of the Trustees - continued

Freely available reserves were £1,033,650 at 31 May 2025, in line with the new Reserves Policy.

Prior to 29 July 2025, under the previous Reserves Policy, the Charity aimed to hold reserves of at least 12 months' worth of permanent staff salaries and fixed overheads less secured income (pledges from trusts and committed donations).

Future Plans

We believe homelessness can be solved. But it takes more than short-term fixes: it requires long-term solutions, better policies, and collaboration. Guided by our commitments within our five-year strategy (expected to be available on www.glassdoor.org.uk from October 2025), we will continue providing shelter, advice, and advocacy to help people move out of homelessness for good.

Over the past 25 years, Glass Door has continually evolved to meet the changing and growing needs of people experiencing homelessness. We have expanded our services, developed trauma-informed and gender-informed approaches, and built dedicated women's services. As the landscape has shifted, we've responded with flexibility, care, and ambition.

The next five years will bring new and significant challenges. Rising housing costs, tightening public services, and increasing demand mean that our work is more vital than ever. But we are ready to meet this moment.

We will grow and adapt our services sustainably while staying rooted in our core values. We will remain flexible as we respond to new pressures, ensure our systems and governance are robust and resilient, and continue to push for long-term solutions. Above all, we will maintain our ambition: to provide safety and support today, and to build a lasting route out of homelessness for tomorrow.

With the support of our community, partners, and funders, we will work toward a future where no one experiences homelessness in London.

Report of the Trustees - continued

Structure, Governance and Management

Constitution

Glass Door Homeless Charity is a registered charity and company limited by guarantee and is governed by its Articles of Association which are publicly available at www.companieshouse.gov.uk.

Recruitment and appointment of new trustees

New trustees are recruited on a periodic basis and are appointed in accordance with clauses 30-34A of the Articles of Association. Trustee terms are for three years, renewable to a maximum of three terms.

Induction and training of new trustees is carried out by trustees with support from the CEO.

Governance, committee structure and decision-making

Glass Door Homeless Charity is run by a Board of Trustees. The Board of Trustees met six times during 2024-25.

The work of the Board of Trustees was supported by regular management meetings and the Pay & Benefits Committee, with trustees responsible for overseeing specific areas of activity attending relevant management meetings.

From the 2025-26 financial year, the Board of Trustees plans to meet four times per year. Four new committees have been established which will also meet four times a year, in advance of the Board of Trustees meetings. The new committees are comprised of trustees and senior management and will cover: Resources, Finance, Services and Communications & Policy.

All significant strategic, financial and managerial decisions are made at board level and operational decisions are delegated to management. Key staff members and volunteers may be invited to attend the trustee and committee meetings.

The trustees determine which decisions can be made by the CEO and delegate accordingly.

Relationship between the Charity and related parties

Trustees have not received any remuneration or received any other benefits from the Charity or a related entity. Trustee expenses of £2,446 were incurred in the year (2024: £2,226). This relates to the reimbursement of food costs for evening meals in relation to one trustee's role as a volunteer co-ordinator in Glass Door's winter night shelters. Glass Door does not have any other financial transactions with any related parties.

Remuneration

Key management are paid according to industry benchmarks, on merit of their professional experience and the needs of the Charity in the longer term.

Risk assessment

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have recognised that there are risks to which the Charity is exposed. Trustees actively manage these risks via a risk register, and systems have been established to mitigate known risks. Likewise, policies and systems have been put in place around service provision, financial controls, employment procedures, agreements with participating churches and volunteer training.

Principal risks and uncertainties

There are currently two risks on the risk register that are considered to be major risks to the Charity. Major risks are defined as those risks as having the greatest potential impact on the Charity after risk mitigation actions and are not necessarily an indication of their likelihood of occurrence, as the Charity has control factors and procedures in place to mitigate the risks.

Report of the Trustees - continued

Material sustained income shortfall and/or unexpected cost escalation

- A sustained income shortfall and/or unexpected cost escalation could result in: insufficient funds to deliver the Charity's business plan, a reduction in services to guests, a reduction in staff, the Charity's inability to meet its Reserves Policy or insolvency. While the potential impact is high, the Charity considers the likelihood to be low given a wide range of mitigating actions. Mitigating actions include regular meetings between the trustees and management to review the financial position and risks, regular review of budgets and monthly management accounts.

Loss of venue or key part of venue

- Loss of a venue or key part of a venue (e.g. a winter night shelter venue) could result in our inability to house guests on one night of week in the winter night shelters and the consequential impact on our guests. The risk is mitigated by a number of factors, including: having agreements in place with all venues and maintaining good relationships with alternative options for all our services.

Public fundraising approach

The Charity raises all of its funds from trusts and foundations, individuals, corporate donations and donations from religious institutions, schools and community groups. We are registered with the Fundraising Regulator and work carefully to comply with the Code of Fundraising Practice.

We are compliant with the General Data Protection Regulation (GDPR), and we operate our fundraising activity in accordance with all relevant regulations.

The Charity raises money using direct mail, e-marketing, challenge events, and special events in line with the Code of Fundraising Practice, set by the Fundraising Regulator and GDPR. Individuals registered with the Fundraising Preference Service are always excluded from communications. We do not use external agencies for our fundraising.

We have robust policies in place regarding treating donors fairly and following the Code of Fundraising Practice. We never sell, or give supporter's details to anyone else, except those that are employed directly by us to manage direct mailing activities. We believe it is vital that we communicate with our supporters in the manner they prefer, and we respect their privacy and preferences. We fully induct and support all our fundraising staff to reinforce our fundraising ethics. We monitor complaints and use this feedback to help us improve our fundraising activities. We did not receive any complaints about our fundraising activities during 2024-25.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Glass Door Homeless Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Report of the Trustees - continued

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 25 September 2025 and signed on its behalf by:



.....
Cate Noble - Chair of Trustees

Report of the Independent Auditors to the Members of Glass Door Homeless Charity

Opinion

We have audited the financial statements of Glass Door Homeless Charity (the 'charitable company') for the year ended 31 May 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditors 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 charitable 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Report of the Independent Auditors to the Members of Glass Door Homeless Charity - continued

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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

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 a Report of the Independent Auditors 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 charitable company is required to comply with both company law and charity law as applicable in England and Wales and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.

Report of the Independent Auditors to the Members of Glass Door Homeless Charity - continued

- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Billingham FCA (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Date: 25 September 2025

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31 May 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and grants	2	1,498,400	706,144	2,204,544	2,152,267
Bank interest receivable		27,405	-	27,405	24,616
Total		1,525,805	706,144	2,231,949	2,176,883
EXPENDITURE ON:					
Raising Funds	3	468,313	-	468,313	466,306
Charitable activities					
Operations	3	407,508	488,764	896,272	798,842
Casework	3	746,199	217,380	963,579	946,324
Day / Guest Services	3	74,093	-	74,093	60,525
Total		1,696,113	706,144	2,402,257	2,271,997
NET INCOME	4	(170,308)	-	(170,308)	(95,114)
RECONCILIATION OF FUNDS					
Total funds brought forward	13	1,282,208	12,500	1,294,708	1,389,822
TOTAL FUNDS CARRIED FORWARD	13	1,111,900	12,500	1,124,400	1,294,708

Continuing Operations

All income and expenditure has arisen from continuing activities.
The notes 1 to 14 form part of these financial statements.

Balance Sheet at 31 May 2025

		2025	2024
	Notes	£	£
FIXED ASSETS			
Tangible assets	8	41,650	60,803
CURRENT ASSETS			
Debtors	9	79,141	172,712
Cash at bank and in hand		1,131,541	1,189,119
		1,210,682	1,361,831
CREDITORS			
Amounts falling due within one year	10	(127,932)	(127,926)
NET CURRENT ASSETS		1,082,750	1,233,905
TOTAL ASSETS LESS CURRENT LIABILITIES		1,124,400	1,294,708
NET ASSETS		1,124,400	1,294,708
FUNDS			
Unrestricted funds	13	1,111,900	1,282,208
Restricted funds	13	12,500	12,500
TOTAL FUNDS		1,124,400	1,294,708

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 25 September 2025 and were signed on its behalf by:



.....
Antje Palmer – Trustee

The notes 1 to 14 form part of these financial statements.

Cash Flow Statement for the year ended 31 May 2025

	2025	2024
	£	£
Cash flows from operating activities:		
Cash (used in) / generated from operations (see below)	(79,620)	(186,755)
Net cash provided by operating activities	(79,620)	(186,755)
Cash flows from investing activities:		
Purchase of tangible fixed assets	(5,363)	(47,686)
Proceeds from sale of tangible fixed assets	-	-
Interest received	27,405	24,616
Net cash used in investing activities	22,042	(23,070)
Change in cash and cash equivalents in reporting period	(57,578)	(209,825)
Cash and cash equivalents at beginning of reporting period	1,189,119	1,398,944
Cash and cash equivalents at end of reporting period	1,131,541	1,189,119
Net income for the reporting period (as per statement of financial activities)	(170,308)	(95,114)
Adjustments for:		
Depreciation charges	24,458	25,748
Interest received	(27,405)	(24,616)
Loss on disposal of tangible fixed assets	58	-
Decrease / (increase) in debtors	93,571	(106,332)
Increase in creditors	6	13,559
Net cash (used in) / provided by operating activities	(79,620)	(186,755)
Analysis of cash and cash equivalents		
Cash at bank and in hand	1,131,541	1,189,119
Total cash and cash equivalents	1,131,541	1,189,119

Notes to the Financial Statements for the year ended 31 May 2025

1. Accounting Policies**Basis of preparing the financial statements**

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees consider that the Charity's cash at the date of approval of the financial statements and its projected cash flows for the following year are sufficient such that the Charity remains a going concern for the foreseeable future, being a period of at least 12 months from the date of approval of these financial statements. In making this judgement, the trustees and senior management team have considered future agreed funding and the anticipated impact of external factors on future funding and expenditure.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements in accordance with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities at the reporting date and the reported amounts of revenues and expenses during the reporting period. The critical judgements and estimates are reflected in these accounting policies.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income when appropriate:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity only where this can be quantified. The value of the night shelter venues provided at no charge by churches is not quantified and has not been included in these accounts. The value of services provided by volunteers has not been included in these accounts. Donated goods are measured at fair value and included within income.
- Investment income is included when receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include audit fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time or estimated usage basis as set out in the notes to these accounts.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £250 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4 years.

1. Accounting Policies – continued

Cash at bank and in hand

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

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised at their settlement amount, after allowing for any trade discounts due.

Financial instruments

The Charity 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.

Employee benefits

Short-term benefits are recognised as an expense in the period in which the service is received. Termination benefits are accounted for on an accrual basis and in line with FRS 102. The Charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities in the period to which they relate and are allocated between activities and funds based on the use of the resource i.e. where employees spend their time.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged on a straight-line basis over the period of the lease.

2. Donations and Grants

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Corporate	277,425	9,750	287,175
Individuals	547,016	5,000	552,016
Trusts and Foundations	579,677	675,165	1,254,842
Religious institutions	70,142	100	70,242
Other charitable income	24,140	16,129	40,269
	1,498,400	706,144	2,204,544

Donated services included above amounted to £20,384 (2024: £3,912) for legal assistance.

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Corporate	215,087	4,701	219,788
Individuals	566,757	-	566,757
Trusts and Foundations	509,859	744,558	1,254,417
Religious institutions	46,306	929	47,235
Other charitable income	29,370	34,700	64,070
	1,367,379	784,888	2,152,267

3. Resources Expended

	Basis of allocation	Operations £	Casework £	Day/ Guest Services £	Raising Funds £	Support & Governance £	2025 Total £
Costs directly allocated to activities:							
Staff costs	Direct	543,749	648,945	28,936	298,206	220,894	1,740,730
Casework expenses	Direct	-	17,894	-	-	-	17,894
Fundraising	Direct	-	-	-	32,405	-	32,405
Photography, film, advertising and design fees	Direct	-	-	-	-	14,764	14,764
Move-on and emergency accommodation	Direct	1,959	-	-	-	-	1,959
Catering	Direct	50,238	-	8	-	-	50,246
Equipment, materials, etc.	Direct	21,624	-	-	-	-	21,624
Premises	Direct	-	19,641	-	-	-	19,641
Cleaning and laundry	Direct	27,599	-	-	-	-	27,599
Other expenses (including agency staff)	Direct	4,122	-	-	-	-	4,122
Guest deposit, accommodation and reconnection expenses	Direct	-	24,657	-	-	-	24,657
Guest interpretation and materials*	Direct	-	-	27,530	-	-	27,530
Other guest expenses	Direct	-	-	5,270	-	-	5,270
Van expenses (including insurance)	Direct	13,003	-	-	-	-	13,003
Other insurance	Usage	5,928	5,473	283	2,028	960	14,672
		668,222	716,610	62,027	332,639	236,618	2,016,116
Support costs allocated to activities:							
Premises – rent, rates and running costs	Usage	40,401	40,401	-	40,401	40,401	161,604
Recruitment and training	Usage	7,563	8,112	708	3,770	2,696	22,849
Printing, postage and stationery	Usage	1,535	1,646	144	765	547	4,637
Monitoring and evaluation	Usage	9,960	10,683	933	4,965	3,551	30,092
Audit	Usage	-	-	-	-	6,240	6,240
Auditor non-audit work	Usage	4,310	4,622	404	2,148	1,536	13,020
Legal and compliance	Usage	-	-	-	-	21,850	21,850
Telecommunications	Usage	3,374	3,619	316	1,682	1,203	10,194
IT expenses	Usage	20,376	21,853	1,908	10,157	7,263	61,557
Sundry expenses	Usage	8,249	8,847	773	4,112	2,941	24,922
Bank charges	Usage	1,562	1,675	146	778	557	4,718
Depreciation	Usage	13,617	5,753	502	2,674	1,912	24,458
		110,947	107,211	5,834	71,452	90,697	386,141
Allocated costs		779,169	823,821	67,861	404,091	327,315	2,402,257
Reallocated support & governance costs	Usage	117,103	139,758	6,232	64,222	(327,315)	-
Total expenditure 2025		896,272	963,579	74,093	468,313	-	2,402,257

Basis of allocation of costs

Direct – directly attributable to the activity

Usage – estimated usage based on staff costs per activity or usage of space as appropriate

* Includes £25,296 of interpretation costs reported within casework expenses in previous years.

3. Resources Expended (continued)

	Basis of allocation	Operations £	Casework £	Day/ Guest Services £	Raising Funds £	Support & Governance £	2024 Total £
Costs directly allocated to activities:							
Staff costs	Direct	478,900	636,386	43,167	296,963	165,816	1,621,232
Casework expenses	Direct	-	39,721	-	-	-	39,721
Fundraising	Direct	-	-	-	46,164	-	46,164
Photography, film, advertising and design fees	Direct	-	-	-	-	9,912	9,912
Move-on and emergency accommodation	Direct	780	-	-	-	-	780
Catering	Direct	48,421	-	775	-	-	49,196
Equipment, materials, etc.	Direct	24,115	-	-	-	-	24,115
Premises	Direct	-	18,021	(1,090)	-	-	16,931
Cleaning and laundry	Direct	25,753	-	-	-	-	25,753
Other expenses (including agency staff)	Direct	16,114	-	-	-	-	16,114
Guest deposit, accommodation and reconnection expenses	Direct	-	25,597	-	-	-	25,597
Guest materials	Direct	-	-	331	-	-	331
Other guest expenses	Direct	-	-	4,744	-	-	4,744
Van expenses (including insurance)	Direct	9,897	-	-	-	-	9,897
Other insurance	Usage	8,362	7,721	399	2,861	1,356	20,699
		612,342	727,446	48,326	345,988	177,084	1,911,186
Support costs allocated to activities:							
Premises – rent, rates and running costs	Usage	34,647	34,647	-	34,647	34,647	138,588
Recruitment and training	Usage	7,730	9,203	604	4,372	2,246	24,155
Printing, postage and stationery	Usage	1,820	2,167	142	1,030	529	5,688
Monitoring and evaluation	Usage	12,438	14,809	972	7,035	3,615	38,869
Audit	Usage	-	-	-	-	5,670	5,670
Auditor non-audit work	Usage	3,936	4,686	308	2,226	1,144	12,300
Legal and compliance	Usage	-	1,974	-	-	12,626	14,600
Telecommunications	Usage	2,742	3,264	214	1,551	797	8,568
IT expenses	Usage	19,210	22,872	1,501	10,866	5,583	60,032
Sundry expenses	Usage	7,429	8,846	580	4,202	2,159	23,216
Bank charges	Usage	1,081	1,287	84	612	313	3,377
Depreciation	Usage	13,850	6,666	437	3,167	1,628	25,748
		104,883	110,421	4,842	69,708	70,957	360,811
Allocated costs		717,225	837,867	53,168	415,696	248,041	2,271,997
Reallocated support & governance costs	Usage	81,617	108,457	7,357	50,610	(248,041)	-
Total expenditure 2024		798,842	946,324	60,525	466,306	-	2,271,997

Basis of allocation of costs

Direct – directly attributable to the activity

Usage – estimated usage based on staff costs per activity or usage of space as appropriate

4. Net Income

Net income is stated after charging:

	2025	2024
	£	£
Auditors' remuneration	6,240	5,670
Other non-audit services	13,020	12,300
Depreciation – owned assets	24,458	25,748
Other operating leases	143,517	143,361

5. Trustees' Remuneration and Benefits

No remuneration or other benefits was paid to trustees in the year ended 31 May 2025 (2024: £nil).

Trustee expenses of £2,446 were incurred in the year (2024: £2,226). This relates to the reimbursement of food costs for evening meals in relation to one trustee's role as a volunteer co-ordinator in Glass Door's winter night shelters.

6. Staff Costs

	2025	2024
	£	£
Wages and salaries	1,541,578	1,452,551
Social security costs	146,714	138,861
Employer's contribution to defined contribution pension schemes	52,438	29,820
Total staff costs	1,740,730	1,621,232
Average number of employees during the year	52	52

During the 22-week period in which our winter services were in operation (2024: 22-weeks), the average number of employees was 75 (2024: 76). For the remainder of the year, the average number of employees was 35 (2024: 34).

Key management personnel consists of 6 roles, following the combining of the Head of Communications and Head of Fundraising roles in December 2024. The total remuneration (including taxable benefits and employer's pension and social security contributions) of the key management personnel for the year was £444,423 (2024: £435,409). Two employees received emoluments in excess of £60,000 (2024: 1). The emoluments for one of those employees was in excess of £60,000 but no more than £69,999, while the other was in excess of £80,000 but no more than £89,999 (2024: one employee's emoluments were in excess of £80,000 but no more than £89,999.)

7. Comparatives for the Statement of Financial Activities

For the year ended 31 May 2024

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and grants	1,367,379	784,888	2,152,267
Bank interest receivable	24,616	-	24,616
Other income	-	-	-
Total	1,391,995	784,888	2,176,883
EXPENDITURE ON:			
Raising Funds	466,306	-	466,306
Charitable activities			
Winter Services	355,300	443,542	798,842
Casework	613,005	333,319	946,324
Day/Guest Services	60,525	-	60,525
Total	1,495,136	776,861	2,271,997
NET INCOME	(103,141)	8,027	(95,114)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,385,349	4,473	1,389,822
TOTAL FUNDS CARRIED FORWARD	1,282,208	12,500	1,294,708

8. Tangible Fixed Assets

	Motor Vehicles £	Office Equipment £	Leasehold Improvements £	Total £
COST				
At 1 June 2024	53,403	97,370	4,772	155,545
Additions	-	5,363	-	5,363
Disposals	-	(28,355)	-	(28,355)
At 31 May 2025	53,403	74,378	4,772	132,553
DEPRECIATION				
At 1 June 2024	32,214	60,636	1,892	94,742
Disposals	-	(28,297)	-	(28,297)
Charge for year	6,298	16,967	1,193	24,458
At 31 May 2025	38,512	49,306	3,085	90,903
NET BOOK VALUE				
At 31 May 2025	14,891	25,072	1,687	41,650
At 31 May 2024	21,189	36,734	2,880	60,803

9. Debtors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other debtors (rent deposit)	36,600	36,600
Gift Aid income tax recoverable	7,322	75,370
Accrued income receivable	5,342	3,572
Prepayments	29,877	57,170
	79,141	172,712

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	39,110	41,246
Social security and other taxes	34,650	31,420
Accruals	54,172	55,260
	127,932	127,926

11. Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	117,270	124,350
Two to five years	48,145	163,189
Greater than five years	-	-

Due within one year includes Glass Door office rent of £114,684 (2024: £114,684).

12. Analysis of Net Assets Between Funds

	Unrestricted fund	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	41,650	-	41,650	60,803
Current assets	1,198,182	12,500	1,210,682	1,361,831
Current liabilities	(127,932)	-	(127,932)	(127,926)
Total funds 2025	1,111,900	12,500	1,124,400	
Total funds 2024	1,282,208	12,500		1,294,708

13. Movement in Funds

	At 1 June 2024	Incoming resources	Resources expended	At 31 May 2025
	£	£	£	£
Unrestricted funds				
General fund	1,282,208	1,525,805	(1,696,113)	1,111,900
Restricted funds				
Winter Services	-	488,764	(488,764)	-
Casework	12,500	217,380	(217,380)	12,500
	<u>12,500</u>	<u>706,144</u>	<u>(706,144)</u>	<u>12,500</u>
TOTAL FUNDS	<u>1,294,708</u>	<u>2,231,949</u>	<u>(2,402,257)</u>	<u>1,124,400</u>

Comparative fund movements:

	At 1 June 2023	Incoming resources	Resources expended	At 31 May 2024
	£	£	£	£
Unrestricted funds				
General fund	1,385,349	1,391,995	(1,495,136)	1,282,208
Restricted funds				
Winter Services	-	443,542	(443,542)	-
Casework	4,473	341,346	(333,319)	12,500
	<u>4,473</u>	<u>784,888</u>	<u>(776,861)</u>	<u>12,500</u>
TOTAL FUNDS	<u>1,389,822</u>	<u>2,176,883</u>	<u>(2,271,997)</u>	<u>1,294,708</u>

Purpose of restricted funds:

- The Winter Services Fund is specifically to meet the cost of providing and staffing winter night shelters for people experiencing homelessness.
- The Casework Fund is specifically to meet the costs of providing casework services.

14. Related Party Disclosures

Trustee expenses of £2,446 were incurred in the year (2024: £2,226). This relates to the reimbursement of food costs for evening meals in relation to one trustee's role as a volunteer co-ordinator in Glass Door's winter night shelters. There were no other related party transactions for the year ended 31 May 2025 (2024: £nil).

Financial and In-kind Supporters

Glass Door would like to thank all the volunteers, schools, churches, individuals, businesses, trusts and foundations whose contributions made it possible to deliver our services this past year. Here we acknowledge some of our wonderful supporters.

Charitable Trusts and Foundations

A G Golding Charitable Trust	StreetSmart
AKO Foundation	Talisman Charitable Trust
Allegro Trust	The Anthony & Pat Charitable Foundation
An Extra Mile Charitable Trust	The C.G. Hacking Charitable Trust
Ann Jane Green Trust	The Cadogan Charity
Blakebank Trust	The Caerlow Trust
Colonel WH Whitbread Charitable Trust	The Calleva Foundation
Daughters Of The Cross Provincialate	The Daisy Trust
Desmond Harris Charitable Trust	The David and Lynne Salisbury Charitable Trust
Dischma Charitable Trust	The Grand Charity
Dr Edwards & Bishop King's Fulham Charity	The Heinz Anna & Carik Kroch Foundation
Fine & Country Foundation	The Hospital Saturday Fund
Fund For Human Need	The I.G.Y. Foundation
Goldman Sachs Gives (UK)	The Joseph Cox Charity
Henry Smith Foundation	The Keith Coombs Trust
Highway One Trust	The May Chiao and Christoph Bergemann Charitable Fund
Hornby Lonsdale Charitable Trust	The Michael Barnard Charitable Trust
Housing the Homeless Central Fund	The Mosawi Foundation
Inner London Magistrates' Court's Poor Box Charity	The Options Fund David and Elizabeth Challen
Julia Rausing Trust	The Peter Stebbings Memorial Charity
London Community Foundation	The Poyser Fund
MariaMarina Foundation	The Prafarata Foundation
Marsh Charitable Trust	The Roger De Haan Charitable Trust
Martin Charitable Trust	The Ron & Lyn Peet Trust
Na Mokulua	The Samuel Storey Family Charitable Trust
National Benevolent Charity	The Sir James Roll Charitable Trust
New Square Charitable Trust	The Tim And Nathalie Adams Charitable Trust
R N And G Maini Charitable Trust	The Whinfell Charitable Fund
Razey Family Trust	The William Allen Young Charitable Trust
Richmond Foundation	The Worshipful Company Of Basketmakers
Sergison Trust	The Worshipful Company of Builders' Merchants
Society For The Relief Of Distress	Tinsley Charitable Trust
Souter Charitable Trust	Tolkien Trust
St Martin-in-the-Fields Charity	Tyler B. Robinson Charitable Trust
St Paul's German Evangelical Reformed Church Trust	Wimbledon Foundation
Stelios Philanthropic Foundation	Wogen Anniversary Trust
Strand Parishes Trust	
Streets Of London	

Financial and In-kind Supporters - continued

Charities, Community and Voluntary Groups

Brentford Belles
Chapel of Life
Chelsea FC Foundation
Christchurch Area Residents Association
Friends Of St Mary's
Fulham And Hammersmith Choral Society
Inner Wheel Club
Kensington Choir
Mark Masons' Hall
Met Police
Refugees at Home
Royal Hospital Chelsea
Social Bite
South West London Choral Society
The Putney Loop runners
The Stock Exchange Dramatic and Operatic Society
Waystar

Educational Institutions

Burlington House School
Christ Church School Chelsea
Christ's Secondary and Sixth Form
Hockerill Anglo European College
Lady Margaret School
Park Walk Primary School
Putney High School
Queen's College London
South Thames College
Southbank International School Kensington Campus
St Charles Catholic Sixth Form College
St Joseph's Catholic Primary School
St Mary's and St Peter's CofE Primary School
The Hurlingham School
The Fashion School
University College London Public Affairs and Social Service
Wetherby School

Financial and In-kind Supporters - continued

Companies and Local Businesses

Aglionby ADR Limited	Parsons Green Village Businesses
Antin Infrastructure Partners	Partridges
Artefact	Peninsula Consultancy
Atostrum Limited	Pennies from Heaven
Bluefriars Acquisition Services Limited	Pied-à-Terre
Bottomline	Properly
Bridges Fund Management	Provenance Butcher
Capital Group Companies Global	Royal Bank of Canada
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Hello Neighbour	Vitol Services Ltd
IDA Shop	W1M
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Kith & Kind	Weil Gotshal & Manges (London) LLP
Lane Clark & Peacock LLP	Wells Fargo
Leyland SDM	Winch Design
Lewis Trust Group Limited	Winton
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Martins Properties	
Monica Vinader	
Nest Relocations	
Oaktree Capital Management (UK) LLP	
Optiver UK Ltd	
Oregon Capital Partners	

Financial and In-kind Supporters - continued

Religious Institutions

Ascension Balham*	St Helen's Church North Kensington
All Saints Church, East Sheen	St James Church Streatham
All Saints Church Putney	St John The Divine Earlsfield
All Saints Fulham	St John's Church Centre St John with St Andrew
All Souls Church, Harlesden	St John's Church Fulham*
Barnes Methodist Church*	St Luke's & Christ Church, Chelsea*
Christ Church East Sheen	St Luke's Battersea*
East Hill Baptist Church	St Luke's Earls Court*
Essex Unitarian Church	St Margaret's, Putney
Fetter Lane Moravian Church, Chelsea	St Mark's, Battersea
German Christ Church, Hyde Park	St Mary Abbots Parish Church, Kensington
Holy Trinity Brompton*	St Mary Magdalene Church, Wandsworth
Holy Trinity Brook Green*	St Mary's Barnes
Holy Trinity Church, Sloane Square	St Mary The Boltons, Brompton
Our Lady Of Victories, Kensington*	St Mary's Putney*
Catholic Church of Our Most Holy Redeemer and St. Thomas More, Chelsea	St Mary's With St George's German Lutheran Church
Putney Methodist Church	St Michael's Wandsworth Common*
Refettorio Felix at St Cuthbert's*	St Michael's, Southfields *
Sisters Of Nazareth, Hammersmith	St Paul's Wimbledon Parkside
Society Of The Sacred Heart	St Peter's Church Notting Hill*
St Anne's Wandsworth	St Peter's Battersea*
St Barnabas' Church, Belgravia	St Philips, Earls Court Road*
St Barnabas Clapham Common*	St Simon Zelotes Church, Chelsea
St Barnabas' Kensington*	St Simon's Rockley Road
St Barnabas Southfields*	St Stephen's Gloucester Road
St Columba's Church Of Scotland	The Honourable Society Of Lincoln's Inn Chapel
St Dionis Church*, Parsons Green	The Parish Of Mortlake With East Sheen
St George's, Campden Hill	United Benefice Of Holland Park
	Wandsworth Ahmadiyya Muslim Community

* These churches provided winter night shelter venues in 2024-25

Accounts



REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS

for the Year ended 31 May 2024
for
GLASS DOOR HOMELESS CHARITY

TRADING AS
Glass Door

Contents of the Annual Report and Financial Statements

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Reference and Administrative Details

Trustees

Asitha Ameresekere

Mary Benton (Company Secretary from 4 October 2023 to 9 January 2024)

Kate Coles (Treasurer)

Marie Green (Interim Chair of Trustees from 4 October 2023)

Brian Leathard (Chair of Trustees; resigned 4 October 2023)

Marta Lejkowski (appointed 4 October 2023)

Shuna Mason (Company Secretary; resigned 4 October 2023)

Cynthia Oddman-Howe (appointed 26 March 2024)

Antje Palmer

Emma Raleigh (Company Secretary; appointed 9 January 2024)

Amanda Sheppard (resigned 4 October 2023)

Matthew Wilkins (appointed 23 May 2024)

Registered Office

Argon House

Argon Mews

London SW6 1BJ

Registered Company Number

03950659 (England and Wales)

Registered Charity Number

1083203

Independent Auditors

Knox Cropper LLP

65-68 Leadenhall Street

London

EC3A 2AD

Chief Executive Officer

Jo Carter

Bankers

Metro Bank

234 King's Road Chelsea

London SW3 5UA

HSBC

22 Victoria Street

London

SW1 8ON

Report of the Trustees

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 May 2024. The trustees have adopted the provisions of 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).

Our Vision and Aims

Our vision is a future where no one has to sleep on the streets of London. We exist to support people who are homeless and whom no one else can or will help.

We aim to bring practical and emotional support and some stability to help people get back on their feet.

Objectives and Strategy

The Charity's Object is the relief of poverty among homeless people in the Royal Borough of Kensington and Chelsea and the London Borough of Hammersmith and Fulham and the surrounding area by the provision of accommodation, advice and assistance.

By partnering with churches and community centres to provide shelter and support, Glass Door is committed to supporting people get—and stay—off the street. We believe everyone has inherent dignity and we welcome those who turn to us as our guests.

Our services and shelters have always been open to all. From June 2023 through May 2024, Glass Door supported a total of 2,338 guests through our year-round casework service and emergency winter night shelter provision.

Our winter night shelters are a big part of our offer at Glass Door. Across three southwest London boroughs, a network of churches, along with a dedicated team of shelter staff, caseworkers and volunteers provide vital support to people rough sleeping in the coldest months.

We provided emergency shelter every night for 22 weeks to 542 guests in total, most of whom also took the opportunity to engage with one of our caseworkers. The support they provided ranged from opening bank accounts to helping guests into employment and supporting them to find a safe place to call home.

Report of the Trustees - continued

Our Activities and Achievements

In 2023-24 we ran emergency winter shelters and delivered year-round casework support for those experiencing, or at risk of becoming homeless. We also introduced a mailbox service at our office to enable our guests to receive mail.

Casework

Glass Door caseworkers provide one-to-one tailored advice to our guests. This advice is open to all and operates year-round at six partner day centres in west and southwest London (King's Road Community Drop-In (Chelsea Methodist Church), HTB Day Shelter (St Augustine's), Refettorio Felix at St Cuthbert's, Ace of Clubs, The Vineyard Community Centre and The Upper Room) as well as by appointment at our office in west London.

Over the financial year 2023-24, our casework team met with 2,190 individuals (2022-23: 1,678 individuals), an increase of 31%. Our casework team worked with them to bring many positive changes:

- 376 guests moved into stable accommodation (294 in 2022-23)
- 17 evictions prevented (10 in 2022-23)
- 119 guests received food support (99 in 2022-23), in part due to the cost-of-living crisis
- 26 guests found employment or sought training whilst using our services (36 in 2022-23)
- 162 accessed benefit entitlements (178 in 2022-23)
- 86 guests connected with a range of health services (73 in 2022-23)
- 65 guests received ID (61 in 2022-23)
- 13 guest bank accounts were opened (17 in 2022-23)

We also introduced a weekly women's drop-in, specifically for women's night shelter guests (see below) to meet with caseworkers. Our drop in team included a Multiple Disadvantage Caseworker and an Immigration Project Caseworker who were able to provide specialist advice and support.

Operations

Our winter night shelters are a key part of what we deliver at Glass Door. Across three southwest London boroughs, a network of churches, along with a dedicated team of shelter staff, caseworkers and volunteers provide vital support to people rough sleeping in the coldest months. We ran three winter night shelter circuits between November 2023 and April 2024.

Over the course of the 2023-24 winter season (2022-23 comparative figures are for three shelter circuits for 16 weeks):

- 542 individuals stayed in our shelters (293 in 2022-23)
- 14,693 shelter spaces were filled (6,716 in 2022-23)
- The guests' ages ranged from 19-81 years old, 73 nationalities were represented in our shelters (17-74 years and 61 nationalities in 2022-23)
- 73% of those who stayed in our shelters received advice and support from one of our caseworkers (62% in 2022-23)
- Our caseworkers supported 151 of those shelter guests into stable accommodation during the year (63 in 2022-23)

The increase in demand for women's spaces in our winter night shelter has been a consistent trend year on year. The systemic unmet needs of women experiencing homelessness, observed by our caseworkers and the increase in demand led to our decision to open a women's shelter last winter.

The women's shelter was based on the traditional, rotating model night shelter circuits – 35 guests were hosted by a different venue each night of the week; they were welcomed by Glass Door staff and volunteers who served a hot meal before guests bedded down. The shelter was an inclusive, safe space open to all women.

We introduced a mailbox service at our office in February 2024 to enable our guests to receive mail. Between February and the end of May, 65 guests registered with the service, and there were 176 visits to our office to pick up mail.

Report of the Trustees - continued

Volunteers and Partners

Over the past year 650 volunteers (444 in 2022-23) have supported our services: at our winter night shelters cooking and serving food to guests, translating guest feedback, organising donations at our office, and welcoming guests at our partner day centres. 126 of our active volunteers shared their feedback with us through our annual volunteer survey. As in previous years, the results showed that our volunteers enjoy volunteering with us and are highly motivated to support our guests.

Aside from directly supporting our services, our engaged and supportive volunteer network regularly brings in wider benefits such as financial support, celebrity endorsements and donations in-kind.

Glass Door partners with a wide range of organisations to ensure guests have access to specialist services. These partners provide support in a variety of areas, including mental and physical health, debt, addictions, gender-based violence, modern slavery, immigration, skills training, employment, clothes and food. We also partner with day centres who host Glass Door caseworkers at their centres, so guests can find advice and support during the daytime.

Policy and Advocacy

Glass Door's Policy and Advocacy work is guided by our data and insights. Our key strategic aims are to use our diverse data set to advocate on behalf of our guests and influence positive change across our communities. During the last year we have taken active roles in partnerships and coalitions across the homeless sector, with government officials and organisations whose focus intersects with our work. We have supported several sector campaigns including the Renters Rights Bill (previously Renters Reform Bill), The Criminal Justice Bill, The Illegal Immigration Act and the planfor136k campaign - call for a youth homelessness strategy.

The insights we gather directly from the front line, through the interactions we have with our partner organisations, through our lived experience group and analysis of the ever-changing environment, help us identify our priority areas of focus. Over the coming year we will continue to influence policy on and raise awareness of these key areas:

- The increase in overall levels of homelessness and demand for homelessness services
- Refugee homelessness
- Under 35's homelessness
- Women's Homelessness
- Evictions and the quality of private rented sector (PRS) accommodation

Public Benefit Statement

The trustees consider that the activities of Glass Door provide benefit to homeless and vulnerably housed people in London. The Charity adds value through expertise, volunteers, economies of scale and partnerships - enabling those experiencing homelessness to find shelter and support to get off the streets.

By providing a safety net and a hand up out of homelessness, we help make the boroughs within which we operate a safer, more humane place for everyone.

The Board of Trustees regularly monitors and reviews the Charity's success in meeting its objectives and confirms that the activities of Glass Door described in this document are undertaken in pursuit of its aims. The trustees confirm they have had due regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Report of the Trustees - continued

Financial Review

The Charity's total income for the year was £2,176,883, an increase of 6% compared to the prior year (2023: £2,051,386), principally due to an increase in donations and grants.

Donations and grants for the year increased 5% to £2,152,267 (2023: £2,044,072). Donations and grants came through a combination of charitable trusts and foundations, individual giving, corporate giving and religious institutions and community donations. Glass Door is an independent charity that receives no funding that impedes its open access policy.

Charitable trusts and foundations contributed £1,254,417, representing 58% of our fundraising income. Individual donations totalled £566,757 (26%), corporate donations totalled £219,788 (10%), religious institutions provided £47,235 (2%), and other charitable income (including schools and community groups) contributed £64,070 (3%).

Our largest event continues to be the Glass Door Sleep Out. In October 2023, more than 120 people gave up their beds and gathered at Duke of York Square. Many more got together at remote events, at their churches, schools or back gardens, all to raise crucial funds for Glass Door's guests, and awareness on homelessness ahead of the winter. Participants raised £99,770 (£98,976 in October 2023).

Our 2023 Christmas Appeal was a huge success, raising an amazing £184,422 (2021-22: £189,344). Our Christmas appeal film "Homelessness can happen to anyone" highlighted the main forms that homelessness can take and Glass Door's work to help people build a route towards secure and stable housing. We also ran a spring appeal which raised £20,615 (we did not run a spring appeal in 2022-23, but we raised £30,469 in 2022-23 from a summer appeal in 2022).

Total expenditure for the year to 31 May 2024 increased 19% to £2,271,997 (2023: £1,902,619). The Charity generated a surplus of £148,767 in 2022-23 and the Board of Trustees approved a budgeted deficit for 2023-24 given the strength of the Charity's reserves and the demand for the Charity's services. The most significant driver of increased cost was extending the winter shelter season to run for 22 weeks, compared with 16 weeks in 2022-23. Operations costs therefore increased 26% to £798,842 (2023: £634,065). Casework costs increased 16% to £946,324 (2023: £817,055) principally due to an increase in the size of the casework team and an increase in expenditure on guest deposits and accommodation as more guests were helped into more stable accommodation. Expenditure on Day / Guest Services decreased 23% to £60,525 (2023: £78,147) in part due to Women's Group coming to an end in December 2023 (this was a separate group from the weekly women's drop-in for women's night shelter guests, which ran through the winter season). Fundraising costs for the year increased 25% to £466,306 as new team members hired during 2022-23 contributed for a full year in 2023-24 (2023: £373,352). For every £1 spent, we raised £4.67 (2023: £5.49).

The main cost in the year was staffing, which totalled £1,621,232 (2023: £1,304,568) and accounted for 71% (2023: 69%) of total expenditure. The increase in the percentage of total expenditure reflects pay increments, an increase in the average number of non-seasonal staff and an increase in seasonal staff costs due to running the winter night shelters for 22 weeks (16 weeks in 2022-23). 71% of staff costs (2023: 73%) was for frontline staff such as seasonal staff to run the winter night shelters, permanent operations staff and caseworkers.

At 31 May 2024 the total reserves carried forward were 7% lower at £1,294,708 (2023: £1,389,822), reflecting the deficit for the year of £95,114. £1,282,208 of reserves were unrestricted, with restricted reserves of £12,500. See below for more detail of the Charity's Reserves Policy.

Reserves policy

Under the Reserves Policy, the Charity aims to hold reserves of at least 12 months' worth of permanent staff salaries and fixed overheads less secured income (pledges from trusts and committed donations). The prudent Reserves Policy allows the Charity to maintain its office premises and to offer permanent staff a measure of job security, which assists with training and retention and delivers a crucial element of continuity of service for guests.

The Charity's reserves decreased to £1,294,708 at 31 May 2024 (2023: £1,389,822), reflecting the deficit for the year of £95,114 following the trustees decision to approve a budget deficit for the year due to the strength of the Charity's reserves and the demand for the Charity's services. The trustees consider the reserves of the Charity to be set at a sensible and prudent level to deal with the Charity's affairs in an orderly and practical way, to ensure that the Charity is sustainable from year to year, and to deliver continuity.

Report of the Trustees - continued

Future Plans

As we have highlighted throughout this report, the number of those experiencing homelessness or at risk of becoming homeless continues to grow. The reasons for this growth are many and varied and the solutions to address the homelessness crisis in this country and bring an end to the year-on-year growth, will take significant investment and a huge amount of commitment. It will also require a willingness to push the boundaries, learn from previous mistakes, trial new approaches and accept that the current situation is unacceptable.

Based in central London, Glass Door Homeless Charity is at the epicentre of this crisis as the number of people experiencing homelessness in London is higher than anywhere else in the country. We are well placed to witness not just the growing number of people affected, but the impact of homelessness on these individuals, their families and the wider community. By working alongside others, we are committed to do all we can to help bring about change. However, the stark reality is that the need for our services is set to continue. We will later this year publish Glass Door's five-year strategy alongside an updated Theory of Change. Our key areas of focus will include:

- **Emergency shelter:** Exploring the further development of our emergency shelter offering to help address the ever-increasing need for emergency shelter in London.
- **Specialist knowledge:** Investing in the development of our specialist knowledge, ensuring our Casework team are well placed to help more people and navigate complex situations.
- **Gender & trauma informed services:** Investing in the further development of our gender and trauma informed services, addressing the specific needs of every person who turns to us for support.
- **Lived experience:** Ensuring our work across Glass Door is informed and strengthened through the active involvement of those with lived experience.
- **Be the voice:** Using our data and insights from the frontline to raise the voices of those we support through our advocacy and policy work. By working in collaboration with others, we will seek to bring about the change necessary to end homelessness.
- **Data & insight driven:** Continuing to use unique data to drive the development of our services and ensure our guests and their needs are central to every decision we make.

Report of the Trustees - continued

Structure, Governance and Management

Constitution

Glass Door Homeless Charity is a registered charity and company limited by guarantee and is governed by its Articles of Association which are publicly available at www.companieshouse.gov.uk.

Recruitment and appointment of new trustees

New trustees are recruited on a periodic basis and are appointed in accordance with clauses 30-34A of the Articles of Association.

Induction and training of new trustees is carried out by trustees with support from the CEO.

During 2022-23, the Board of Trustees undertook a governance review. Trustees resolved to adopt a change in trustee terms of office, which was ratified by members. Each term will be of three years renewable to a maximum of three terms, with transitional arrangements in place in respect of those trustees who have already served three terms.

Governance, committee structure and decision-making

Glass Door Homeless Charity is run by a Board of Trustees that meets approximately six times a year.

The work of the Board of Trustees is supported by management meetings and a committee, with trustees responsible for overseeing specific areas of activity attending relevant management meetings. All significant strategic, financial and managerial decisions are made at board level and operational decisions are delegated to management. Key staff members and volunteers may attend the trustee and committee meetings.

The trustees determine which decisions can be made by the CEO and delegate accordingly.

Relationship between the Charity and related parties

Trustees have not received any remuneration or received any other benefits from the Charity or a related entity. Trustee expenses of £2,226 were incurred in the year. This relates to the reimbursement of food costs for evening meals in relation to one trustee's role as a volunteer co-ordinator in Glass Door's winter night shelters. Glass Door does not have any other financial transactions with any related parties.

Remuneration

Key management are paid according to industry benchmarks, on merit of their professional experience and the needs of the Charity in the longer term.

Risk assessment

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have recognised that there are risks to which the Charity is exposed. Trustees actively manage these risks via a risk register, and systems have been established to mitigate known risks. Likewise, policies and systems have been put in place around financial controls, employment procedures, agreements with participating churches and volunteer training.

Principal risks and uncertainties

There are currently three risks on the risk register that are considered to be major risks to the Charity. Major risks are defined as those risks as having the greatest potential impact on the Charity after risk mitigation actions and are not necessarily an indication of their likelihood of occurrence, as the Charity has control factors and procedures in place to mitigate the risks.

Report of the Trustees - continued

Material sustained income shortfall and/or unexpected cost escalation

- A sustained income shortfall and/or unexpected cost escalation could result in: insufficient funds to deliver the Charity's business plan, a reduction in services to guests, a reduction in staff, the Charity's inability to meet its Reserves Policy or insolvency. While the potential impact is high, the Charity considers the likelihood to be low given a wide range of mitigating actions. Mitigating actions include regular governance meetings between the trustees and management to review the financial position and risks, regular review of budgets and monthly management accounts.

Loss of venue or key part of venue

- Loss of a venue or key part of a venue (e.g. a night shelter venue) could result in our inability to house guests on one night of week in the night shelters and the consequential impact on our guests. The risk is mitigated by a number of factors, including: having agreements in place with all venues and maintaining good relationships with alternative options for all our services.

Loss of key staff

- Loss of key staff could result in a disruption to our services or reduction in service capacity, a reduction in fundraising income, or low organisational morale. The likelihood is considered low taking into account several mitigating actions including: regular review of pay and benefits, monitoring staff satisfaction and appropriate induction, training and professional development opportunities.

Public fundraising approach

The Charity raises all of its funds from trusts and foundations, individuals, corporate donations and donations from religious institutions, schools and community groups. We are registered with the Fundraising Regulator and work carefully to comply with the Fundraising Code of Practice.

We are compliant with the General Data Protection Regulation (GDPR), and we operate our fundraising activity in accordance with all relevant regulations.

The Charity raises money using direct mail, e-marketing, challenge events, and special events in line with the Fundraising Code of Practice, set by the Fundraising Regulator and GDPR. Individuals registered with the Fundraising Preference Service are always excluded from communications. We do not use external agencies for our fundraising.

We have robust policies in place regarding treating donors fairly and following the Fundraising Code of Practice. We never sell, or give supporter's details to anyone else, except those that are employed directly by us to manage direct mailing activities. We believe it is vital that we communicate with our supporters in the manner they prefer, and we respect their privacy and preferences. We fully induct and support all our fundraising staff to reinforce our fundraising ethics. We monitor complaints and use this feedback to help us improve our fundraising activities. We did not receive any complaints about our fundraising activities during 2023-24.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Glass Door Homeless Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Report of the Trustees - continued

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 23 September 2024 and signed on its behalf by:



.....
Marie Green – Interim Chair of Trustees

Report of the Independent Auditors to the Members of Glass Door Homeless Charity

Opinion

We have audited the financial statements of Glass Door Homeless Charity (the 'charitable company') for the year ended 31 May 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditors 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 charitable 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Report of the Independent Auditors to the Members of Glass Door Homeless Charity - continued

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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

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 a Report of the Independent Auditors 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 charitable company is required to comply with both company law and charity law as applicable in England and Wales and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.

Report of the Independent Auditors to the Members of Glass Door Homeless Charity - continued

- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Billingham FCA (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Date: 23 September 2024

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31 May 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and grants	2	1,367,379	784,888	2,152,267	2,044,072
Bank interest receivable		24,616	-	24,616	7,303
Other income		-	-	-	11
Total		1,391,995	784,888	2,176,883	2,051,386
EXPENDITURE ON:					
Raising Funds	3	466,306	-	466,306	373,352
Charitable activities					
Operations	3	355,300	443,542	798,842	634,065
Casework	3	613,005	333,319	946,324	817,055
Day / Guest Services	3	60,525	-	60,525	78,147
Total		1,495,136	776,861	2,271,997	1,902,619
NET INCOME	4	(103,141)	8,027	(95,114)	148,767
RECONCILIATION OF FUNDS					
Total funds brought forward	13	1,385,349	4,473	1,389,822	1,241,055
TOTAL FUNDS CARRIED FORWARD	13	1,282,208	12,500	1,294,708	1,389,822

Continuing Operations

All income and expenditure has arisen from continuing activities.
The notes 1 to 14 form part of these financial statements.

Balance Sheet at 31 May 2024

		2024	2023
	Notes	£	£
FIXED ASSETS			
Tangible assets	8	60,803	38,865
CURRENT ASSETS			
Debtors	9	172,712	66,380
Cash at bank and in hand		1,189,119	1,398,944
		1,361,831	1,465,324
CREDITORS			
Amounts falling due within one year	10	(127,926)	(114,367)
NET CURRENT ASSETS		1,233,905	1,350,957
TOTAL ASSETS LESS CURRENT LIABILITIES		1,294,708	1,389,822
NET ASSETS		1,294,708	1,389,822
FUNDS			
Unrestricted funds	13	1,282,208	1,385,349
Restricted funds	13	12,500	4,473
TOTAL FUNDS		1,294,708	1,389,822

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 23 September 2024 and were signed on its behalf by:



.....
Kate Coles – Trustee

The notes 1 to 14 form part of these financial statements.

Cash Flow Statement for the year ended 31 May 2024

	2024	2023
	£	£
Cash flows from operating activities:		
Cash (used in) / generated from operations (see below)	(186,755)	151,896
Net cash provided by operating activities	(186,755)	151,896
Cash flows from investing activities:		
Purchase of tangible fixed assets	(47,686)	(14,392)
Proceeds from sale of tangible fixed assets	-	1,084
Interest received	24,616	7,303
Net cash used in investing activities	(23,070)	(6,005)
Change in cash and cash equivalents in reporting period	(209,825)	145,891
Cash and cash equivalents at beginning of reporting period	1,398,944	1,253,053
Cash and cash equivalents at end of reporting period	1,189,119	1,398,944
Net income for the reporting period (as per statement of financial activities)	(95,114)	148,767
Adjustments for:		
Depreciation charges	25,748	28,460
Interest received	(24,616)	(7,303)
Loss on disposal of tangible fixed assets	-	1,050
(Increase) / decrease in debtors	(106,332)	19,187
Increase / (decrease) in creditors	13,559	(38,265)
Net cash (used in) / provided by operating activities	(186,755)	151,896
Analysis of cash and cash equivalents		
Cash at bank and in hand	1,189,119	1,398,944
Total cash and cash equivalents	1,189,119	1,398,944

Notes to the Financial Statements for the year ended 31 May 2024

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees consider that the Charity's cash at the date of approval of the financial statements and its projected cash flows for the following year are sufficient such that the Charity remains a going concern for the foreseeable future, being a period of at least 12 months from the date of approval of these financial statements. In making this judgement, the trustees and senior management team have considered future agreed funding and the anticipated impact of external factors on future funding and expenditure.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements in accordance with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities at the reporting date and the reported amounts of revenues and expenses during the reporting period. The critical judgements and estimates are reflected in these accounting policies.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income when appropriate:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity only where this can be quantified. The value of the night shelter venues provided at no charge by churches is not quantified and has not been included in these accounts. The value of services provided by volunteers has not been included in these accounts. Donated goods are measured at fair value and included within income.
- Investment income is included when receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include audit fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time or estimated usage basis as set out in the notes to these accounts.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £250 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4 years.

Notes to the Financial Statements for the year ended 31 May 2024, continued

1. Accounting Policies – continued

Cash at bank and in hand

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

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised at their settlement amount, after allowing for any trade discounts due.

Financial instruments

The Charity 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.

Employee benefits

Short-term benefits are recognised as an expense in the period in which the service is received. Termination benefits are accounted for on an accrual basis and in line with FRS 102. The Charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities in the period to which they relate and are allocated between activities and funds based on the use of the resource i.e. where employees spend their time.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged on a straight-line basis over the period of the lease.

Notes to the Financial Statements for the year ended 31 May 2024, continued

2. Donations and Grants

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Corporate	215,087	4,701	219,788
Individuals	566,757	-	566,757
Trusts and Foundations	509,859	744,558	1,254,417
Religious institutions	46,306	929	47,235
Other charitable income	29,370	34,700	64,070
	1,367,379	784,888	2,152,267

Donated services included above amounted to £3,912 (2023: £13,034) for legal advice.

	Unrestricted funds £	Restricted funds £	2023 Total funds £
Corporate	365,180	1,291	366,471
Individuals	573,768	-	573,768
Trusts and Foundations	431,277	559,135	990,412
Religious institutions	61,661	-	61,661
Other charitable income	20,313	31,447	51,760
	1,452,199	591,873	2,044,072

Notes to the Financial Statements for the year ended 31 May 2024, continued

3. Resources Expended

	Basis of allocation	Operations £	Casework £	Day/ Guest Services £	Raising Funds £	Support & Governance £	2024 Total £
Costs directly allocated to activities:							
Staff costs	Direct	478,900	636,386	43,167	296,963	165,816	1,621,232
Casework expenses	Direct	-	39,721	-	-	-	39,721
Fundraising	Direct	-	-	-	46,164	-	46,164
Photography, film, advertising and design fees	Direct	-	-	-	-	9,912	9,912
Move-on and emergency accommodation	Direct	780	-	-	-	-	780
Catering	Direct	48,421	-	775	-	-	49,196
Equipment	Direct	24,115	-	-	-	-	24,115
Premises	Direct	-	18,021	(1,090)	-	-	16,931
Cleaning and laundry	Direct	25,753	-	-	-	-	25,753
Other expenses (including agency staff)	Direct	16,114	-	-	-	-	16,114
Guest deposit, accommodation and reconnection expenses	Direct	-	25,597	-	-	-	25,597
Guest materials	Direct	-	-	331	-	-	331
Other guest expenses	Direct	-	-	4,744	-	-	4,744
Van expenses (including insurance)	Direct	9,897	-	-	-	-	9,897
Other insurance	Usage	8,362	7,721	399	2,861	1,356	20,699
		612,342	727,446	48,326	345,988	177,084	1,911,186
Support costs allocated to activities:							
Premises – rent, rates and running costs	Usage	34,647	34,647	-	34,647	34,647	138,588
Recruitment and training	Usage	7,730	9,203	604	4,372	2,246	24,155
Printing, postage and stationery	Usage	1,820	2,167	142	1,030	529	5,688
Monitoring and evaluation	Usage	12,438	14,809	972	7,035	3,615	38,869
Audit	Usage	-	-	-	-	5,670	5,670
Auditor non-audit work	Usage	3,936	4,686	308	2,226	1,144	12,300
Legal and compliance	Usage	-	1,974	-	-	12,626	14,600
Telecommunications	Usage	2,742	3,264	214	1,551	797	8,568
IT expenses	Usage	19,210	22,872	1,501	10,866	5,583	60,032
Sundry expenses	Usage	7,429	8,846	580	4,202	2,159	23,216
Bank charges	Usage	1,081	1,287	84	612	313	3,377
Depreciation	Usage	13,850	6,666	437	3,167	1,628	25,748
		104,883	110,421	4,842	69,708	70,957	360,811
Allocated costs		717,225	837,867	53,168	415,696	248,041	2,271,997
Reallocated support & governance costs	Usage	81,617	108,457	7,357	50,610	(248,041)	-
Total expenditure 2024		798,842	946,324	60,525	466,306	-	2,271,997

Basis of allocation of costs

Direct – directly attributable to the activity

Usage – estimated usage based on staff costs per activity or usage of space as appropriate

Notes to the Financial Statements for the year ended 31 May 2024, continued

3. Resources Expended (continued)

	Basis of allocation	Operations £	Casework £	Day/ Guest Services £	Raising Funds £	Support & Governance £	2023 Total £
Costs directly allocated to activities:							
Staff costs	Direct	365,529	532,866	50,153	225,453	130,567	1,304,568
Casework expenses	Direct	-	23,044	-	-	-	23,044
Fundraising	Direct	-	-	-	35,914	-	35,914
Photography, film, advertising and design fees	Direct	-	-	-	-	5,924	5,924
Move-on and emergency accommodation	Direct	3,667	-	-	-	-	3,667
Catering	Direct	18,955	-	1,007	-	-	19,962
Equipment	Direct	9,135	-	-	-	-	9,135
Premises	Direct	-	30,217	2,800	-	-	33,017
Cleaning and laundry	Direct	18,687	-	-	-	-	18,687
Other expenses (including agency staff)	Direct	15,215	-	576	-	-	15,791
Guest deposit, accommodation and reconnection expenses	Direct	-	17,802	-	-	-	17,802
Guest materials	Direct	-	-	916	-	-	916
Other guest expenses	Direct	-	-	6,012	-	-	6,012
Van expenses (including insurance)	Direct	16,956	-	-	-	-	16,956
Other insurance	Usage	8,443	7,795	403	2,889	1,368	20,898
		456,587	611,724	61,867	264,256	137,859	1,532,293
Support costs allocated to activities:							
Premises – rent, rates and running costs	Usage	37,444	37,444	-	37,444	37,444	149,776
Recruitment and training	Usage	15,366	20,574	2,063	8,869	4,692	51,564
Printing, postage and stationery	Usage	1,133	1,517	152	654	346	3,802
Monitoring and evaluation	Usage	9,530	12,760	1,279	5,500	2,910	31,979
Audit	Usage	-	-	-	-	5,400	5,400
Auditor non-audit work	Usage	3,332	4,461	447	1,923	1,017	11,180
Legal and compliance	Usage	12,278	535	54	231	122	13,220
Telecommunications	Usage	2,790	3,736	375	1,610	852	9,363
IT expenses	Usage	15,385	20,600	2,065	8,880	4,698	51,628
Sundry expenses	Usage	3,506	4,694	471	2,024	1,106	11,801
Bank charges	Usage	642	859	86	370	196	2,153
Depreciation	Usage	14,284	8,077	810	3,482	1,807	28,460
		115,690	115,257	7,802	70,987	60,590	370,326
Allocated costs		572,277	726,981	69,669	335,243	198,449	1,902,619
Reallocated support & governance costs	Usage	61,788	90,074	8,478	38,109	(198,449)	-
Total expenditure 2023		634,065	817,055	78,147	373,352	-	1,902,619

Basis of allocation of costs

Direct – directly attributable to the activity

Usage – estimated usage based on staff costs per activity or usage of space as appropriate

Notes to the Financial Statements for the year ended 31 May 2024, continued

4. Net Income

Net income is stated after charging:

	2023	2023
	£	£
Auditors' remuneration	5,670	5,400
Other non-audit services	12,300	11,180
Depreciation – owned assets	25,748	28,460
Other operating leases	143,361	147,196

5. Trustees' Remuneration and Benefits

No remuneration or other benefits was paid to trustees in the year ended 31 May 2024 (2023: £nil).

Trustee expenses of £2,226 were incurred in the year (2023: £987). This relates to the reimbursement of food costs for evening meals in relation to one trustee's role as a volunteer co-ordinator in Glass Door's winter night shelters.

6. Staff Costs

	2024	2023
	£	£
Wages and salaries	1,452,551	1,168,274
Social security costs	138,861	113,034
Employer's contribution to defined contribution pension schemes	29,820	23,260
Total staff costs	1,621,232	1,304,568
Average number of employees during the year	52	40

During the 22-week period in which our winter services were in operation (2023: 16-weeks), the average number of employees was 76 (2023: 63). For the remainder of the year, the average number of employees was 34 (2023: 30).

The key management personnel consists of 7 roles. The total remuneration (including taxable benefits and employer's pension and social security contributions) of the key management personnel for the year was £435,409 (2023: £344,763; two of the roles were vacant for a significant proportion of the 2022-23 financial year). One employee received emoluments in excess of £60,000 (2023: 1). The emoluments for that employee were in excess of £80,000 but no more than £89,999.

Notes to the Financial Statements for the year ended 31 May 2024, continued

7. Comparatives for the Statement of Financial Activities

For the year ended 31 May 2023

	Unrestricted funds	Restricted funds	2023 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and grants	1,452,199	591,873	2,044,072
Bank interest receivable	7,303	-	7,303
Other income	11	-	11
Total	1,459,513	591,873	2,051,386
EXPENDITURE ON:			
Raising Funds	373,352	-	373,352
Charitable activities			
Winter Services	186,315	447,750	634,065
Casework	651,926	165,129	817,055
Day/Guest Services	78,147	-	78,147
Total	1,289,740	612,879	1,902,619
NET INCOME	169,773	(21,006)	148,767
RECONCILIATION OF FUNDS			
Total funds brought forward	1,215,576	25,479	1,241,055
TOTAL FUNDS CARRIED FORWARD	1,385,349	4,473	1,389,822

Notes to the Financial Statements for the year ended 31 May 2024, continued

8. Tangible Fixed Assets

	Motor Vehicles £	Office Equipment £	Leasehold Improvements £	Total £
COST				
At 1 June 2023	28,211	82,388	4,772	115,371
Additions	25,192	22,494	-	47,686
Disposals	-	(7,512)	-	(7,512)
At 31 May 2024	53,403	97,370	4,772	155,545
DEPRECIATION				
At 1 June 2023	26,051	49,759	696	76,506
Disposals	-	(7,512)	-	(7,512)
Charge for year	6,163	18,389	1,196	25,748
At 31 May 2024	32,214	60,636	1,892	94,742
NET BOOK VALUE				
At 31 May 2024	21,189	36,734	2,880	60,803
At 31 May 2023	2,160	32,629	4,076	38,865

9. Debtors: Amounts Falling Due Within One Year

	2024 £	2023 £
Other debtors (rent deposit)	36,600	36,600
Gift Aid income tax recoverable	75,370	5,000
Accrued income receivable	3,572	2,945
Prepayments	57,170	21,835
	172,712	66,380

Notes to the Financial Statements for the year ended 31 May 2024, continued

10. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Social security and other taxes	31,420	26,191
Accruals	96,506	88,176
	127,926	114,367

11. Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	124,350	124,900
Two to five years	163,189	56,623
Greater than five years	-	-

Due within one year includes Glass Door office rent of £114,684 (2023: £114,684).

12. Analysis of Net Assets Between Funds

	Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	60,803	-	60,803	38,865
Current assets	1,349,331	12,500	1,361,831	1,465,324
Current liabilities	(127,926)	-	(127,926)	(114,367)
Total funds 2024	1,282,208	12,500	1,294,708	
Total funds 2023	1,385,349	4,473		1,389,822

Notes to the Financial Statements for the year ended 31 May 2024, continued

13. Movement in Funds

	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
Unrestricted funds				
General fund	1,385,349	1,391,995	(1,495,136)	1,282,208
Restricted funds				
Winter Services	-	443,542	(443,542)	-
Casework	4,473	341,346	(333,319)	12,500
	4,473	784,888	(776,861)	12,500
TOTAL FUNDS	1,389,822	2,176,883	(2,271,997)	1,294,708

Comparative fund movements:

	At 1 June 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
Unrestricted funds				
General fund	1,215,576	1,459,513	(1,289,740)	1,385,349
Restricted funds				
Winter Services	-	447,750	(447,750)	-
Casework	25,479	144,123	(165,129)	4,473
	25,479	591,873	(612,879)	4,473
TOTAL FUNDS	1,241,055	2,051,386	(1,902,619)	1,389,822

Purpose of restricted funds:

- The Winter Services Fund is specifically to meet the cost of providing and staffing winter night shelters for people experiencing homelessness.
- The Casework Fund is specifically to meet the costs of providing casework services.

Notes to the Financial Statements for the year ended 31 May 2024, continued

14. Related Party Disclosures

Trustee expenses of £2,226 were incurred in the year (2023: £987). This relates to the reimbursement of food costs for evening meals in relation to one trustee's role as a volunteer co-ordinator in Glass Door's winter night shelters. There were no other related party transactions for the year ended 31 May 2024 (2023: £nil).

Financial and In-kind Supporters

Glass Door would like to thank all the volunteers, schools, churches, individuals, businesses, trusts and foundations whose contributions made it possible to deliver our services this past year. Here we acknowledge some of our wonderful supporters.

Charitable Trusts and Foundations

A G Golding Charitable Trust	Souter Charitable Trust
Allegro Trust	Squire Patton Boggs Charitable Trust
An Extra Mile Charitable Trust	St Martin-in-the-Fields Charity
Andrew Lyon Memorial Trust	Stelios Philanthropic Foundation
Ann Jane Green Trust	Streets Of London
Bruce Wake Charitable Trust	Streetsmart
Daughters of the Cross Provincialate	Talisman Charitable Trust
David and Julia Hunter Charitable Trust	The Anthony & Pat Charitable Foundation
Desmond Harris Charitable Trust	The C.G. Hacking Charitable Trust
Dischma Charitable Trust	The Cadogan Charity
Dr Edwards & Bishop King's Fulham Charity	The Calleva Foundation
Edward and Pat Sadler Charitable Trust	The Daisy Trust
Fund For Human Need	The Fitton Trust
Glasspool Charitable Trust	The Foyle Foundation
HandSpark Charitable Trust	The Generation Foundation
Herbert Charles Coleman Charitable Trust	The Gibbings Family Charitable Trust
Highway One Trust	The Heinz Anna & Carik Kroch Foundation
Hornby Lonsdale Charitable Trust	The IGY Foundation
Inner London Magistrates' Court's Poor Box Charity	The Julia and Hans Rausing Trust
J & S Asquith Charitable Trust	The Keith Coombs Trust
John & Diana Kemp-Welch Charitable Trust	The Octopus Foundation
LHA London Ltd	The Persula Foundation
London Community Foundation	The Roger De Haan Charitable Trust
MariaMarina Foundation	The Ron & Lyn Peet Trust
Marsh Charitable Trust	The Slater Charitable Trust
Miss Gladys Jones Charitable Trust	The Steph & Philips Foundation
Mr Reginald Moses Phillips Charitable Foundation	The Whinfell Charitable Fund
Mrs Frances Crabtree Charitable Trust	The William Allen Young Charitable Trust
Mrs Gweneth Moxon Charitable Trust	The Worshipful Company of Basketmakers
Na Mokulua	The Worshipful Company of Builders' Merchants
New Square Charitable Trust	The Worshipful Company of Insurers
R N And G Maini Charitable Trust	Tinsley Charitable Trust
Razey Family Trust	Tolkien Trust
Sergison Trust	Wimbledon Foundation
Sir James Roll Charitable Trust	Wogen Anniversary Trust
Society for the Relief of Distress	

Financial and In-kind Supporters - continued

Charities, Community and Voluntary Groups

Anglia Giving
Charity Symphony Orchestra
Chelsea Foundation
Christchurch Area Residents Association
Embassy of the Republic of Poland
Friends of St Mary's
Fulham And Hammersmith Choral Society
Housing Justice
Inner Wheel Club of Chelsea & Westminster
Lockton Charity
Philanthropunks
Positive Action in Housing
Restless Development
Social Bite
The Cooking Academy
The Honourable Society of Lincoln's Inn
The Putney Loop runners

Educational Institutions

Burlington House School
Calne Foundation
Christ Church School Chelsea
Garden House School
Lady Margaret School
Merlin School
Newton Prep
Oratory Roman Catholic Primary School
Park Walk Primary School
Parsons Green Prep School
Southbank International School
St James Senior Boy's School
St Mary's and St Peter's CofE Primary School
The Roche School
Wetherby Preparatory School

Financial and In-kind Supporters - continued

Companies and Local Businesses

Aglionby ADR Limited	Lane Clark & Peacock LLP
Amazon Smile Europe	League of Helping Hands
Anglo American	Legal & General Assurance Society Ltd
Antin Infrastructure Partners	M&G plc
Apple Inc	Marsh & McLennan Companies
Bespoke Homes	Martin's Properties
Blackrock Investment Management (UK) Limited	Nest Relocations
Briggs & Forrester Group	New Acres Wandsworth
Chae Limited	Paypal Giving Fund
Cheval Collection	Pennies from Heaven
Citibank	Pimco Foundation
Clarion Housing Group	Please Connect Me
Deutsche Bank	Properly
Easyfundraising	RFR Property
ECI Partners	Shearwater Global
Github	Silks PR & Marketing
Giveclarity	Simpson Thacher Barlett LLP
Givingforce Foundation	Skyline Events
Google	State Street Matching
Halkin Lerman Davies	Taylor Wessing LLP
Helikon Shipping Enterprises Limited	Trendstream Ltd
Jimmy Garcia Catering	Vitol Services Ltd
John D Wood	Waverton Investment Management
John Lewis & Partners	Weil Gotshal & Manges (London) LLP
Knight Frank	Winch Design
	Yourcausegiving

Financial and In-kind Supporters - continued

Religious Institutions

All Saints Fulham
 All Saints Putney
 All Souls Parish Church
 Antioch Community Church London
 Ascension Church Balham*
 Barnes Methodist Church*
 Chelsea Methodist Church*
 East Hill Baptist Church
 German Christ Church
 Holy Trinity Brompton
 Holy Trinity Brook Green*
 Holy Trinity Church
 HTB Queen's Gate*
 Our Most Holy Redeemer & St. Thomas More
 Our Lady of Victories, Kensington*
 Sisters of Nazareth
 Society of the Sacred Heart
 St Barnabas Church, Clapham Common*
 St Barnabas Church Kensington*
 St Barnabas, Pimlico
 St Barnabas, Southfields*
 St Columba's Church of Scotland*
 St Cuthbert's, Earls Court*
 St Dionis Church*
 St George's, Campden Hill
 St Helen's Church North Kensington

St John The Divine Earlsfield
 St John's Fulham
 St John with St Andrew, Chelsea
 St Luke's Church, Battersea*
 St Luke's & Christ Church, Chelsea*
 St Luke's Redcliffe Gardens*
 St Margaret's Convent
 St Mark's Battersea Rise
 St Mary Abbots Parish Church
 St Mary's Bourne Street
 St Mary's Barnes
 St Mary's Church Putney*
 St Mary the Boltons
 St Mary's with St George's German Lutheran Church
 St Michael's Wandsworth Common*
 St Michael's Church, Southfields*
 St Peter's Battersea*
 St Peter's Church Hammersmith
 St Peter's Notting Hill*
 St Philip's Church*
 St Simon's Rockley Road
 St Simon Zelotes
 St Stephen's Gloucester Road
 The Ascension Lavender Hill
 The Church of St Michael & St George

* These churches provided winter night shelter venues in 2023-24

Accounts



**REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS**

for the Year ended 31 May 2023
for
GLASS DOOR HOMELESS CHARITY

TRADING AS
Glass Door

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Reference and Administrative Details

Trustees

Asitha Ameresekere
Mary Benton
Kate Coles (Treasurer)
Marie Green
Ralph Griffin (resigned 15 November 2022)
Stacy Jansz (resigned 23 March 2023)
Brian Leathard (Chair of Trustees)
Shuna Mason (Company Secretary)
Gemma Melhuish (appointed 1 August 2022; resigned 23 May 2023)
Antje Palmer (appointed 13 September 2022)
Amanda Sheppard

Registered Office

Argon House
Argon Mews
London SW6 1BJ

Registered Company Number

03950659 (England and Wales)

Registered Charity Number

1083203

Independent Auditors

Knox Cropper LLP
65-68 Leadenhall Street
London
EC3A 2AD

Chief Executive Officer

Jo Carter

Bankers

Metro Bank
234 King's Road Chelsea
London SW3 5UA

HSBC
22 Victoria Street
London
SW1 8ON

Report of the Trustees

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 May 2023. The trustees have adopted the provisions of 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).

Our Vision and Aims

Our vision is a future where no one has to sleep on the streets of London. We exist to support people who are homeless and whom no one else can or will help.

We aim to bring practical and emotional support and some stability to help people get back on their feet.

Objectives and Strategy

The Charity's Object is the relief of poverty among homeless people in the Royal Borough of Kensington and Chelsea and the London Borough of Hammersmith and Fulham and the surrounding area by the provision of accommodation, advice and assistance.

By partnering with churches and community centres to provide shelter and support, Glass Door is committed to supporting people get—and stay—off the street. We believe everyone has inherent dignity and we welcome those who turn to us as our guests.

Our services and shelters have always been open to all. From June 2022 through May 2023, Glass Door supported a total of 1,786 guests through our year-round casework service and emergency winter night shelter provision.

We worked for many months to develop plans which would enable us to safely reopen communal night shelters with our partner churches from December 2022. Our winter night shelters are a big part of our offer at Glass Door. Across three southwest London boroughs, a network of churches and community venues, along with a dedicated team of shelter staff, caseworkers and volunteers provide vital support to people rough sleeping in the coldest months.

We provided emergency shelter every night for 16 weeks to almost 300 guests, many of whom also took the opportunity to engage with one of our caseworkers. The support they provided ranged from opening bank accounts to helping guests into employment and supporting them to find a safe place to call home.

Report of the Trustees - continued

Our Activities and Achievements

2022-23 was a very busy year which saw the reopening of our emergency winter shelters and the year round delivery of our casework support for those experiencing, or at risk of becoming homeless. During this year we also welcomed Jo Carter as our permanent CEO.

Casework

Glass Door caseworkers provide one-to-one tailored advice to our guests. This advice is open to all and operates year-round at six partner day centres in west and southwest London (King's Road Community Drop-In (Chelsea Methodist Church), HTB Day Shelter (St Augustine's), Refettorio Felix at St Cuthbert's, Ace of Clubs, The Vineyard Community Centre and The Upper Room) as well as by appointment at our office in west London.

Over the financial year 2022-23, our casework team met with 1,678 individuals (2021-22: 1,425 individuals), working with them to bring many positive changes:

- 294 guests moved into stable accommodation (262 in 2021-22), reflecting an increase in the number of guests met
- 99 guests received food support (46 in 2021-22), in part due to the cost-of-living crisis
- 36 guests found employment or sought training whilst using our services (61 in 2021-22)
- 178 accessed benefit entitlements (116 in 2021-22)
- 73 guests connected with a range of health services (127 in 2021-22)
- 61 guests received ID (74 in 2021-22)
- 17 guest bank accounts were opened (21 in 2021-22)

Operations

We worked for many months to develop plans which would enable us to safely reopen communal night shelters with our partner churches from December 2022. Our winter night shelters are a big part of our offer at Glass Door. Across three southwest London boroughs, a network of churches and community venues, along with a dedicated team of shelter staff, caseworkers and volunteers provide vital support to people rough sleeping in the coldest months. After a pause during the pandemic (during which we ran hostels with individual rooms), we successfully ran three winter night shelter circuits between December 2022 and March 2023. Plans were developed in consultation with local authorities and public health contacts with COVID-19 precautions built in to ensure we could safely deliver this project.

Over the course of the 2022-23 winter season (2021-22 comparative figures are for one hostel with 56 individual rooms for 24 weeks):

- 293 individuals stayed in our shelters (103 individuals stayed in our hostel in 2021-22)
- 6,716 shelter spaces were filled (9,031 bed spaces in 2021-22)
- The guests' ages ranged from 17-74 years old, 61 nationalities were represented in our shelters (18-79 years and 37 nationalities in the hostel in 2021-22)
- 62% of those who stayed in our shelters received advice and support from one of our caseworkers (95% in the hostel in 2021-22)
- 34% of guests that we asked had limited or no recourse to public funds (57% in 2021-22)
- Our caseworkers supported 63 shelter guests into stable accommodation (46 in 2021-22)

Volunteers and Partners

This winter we were able to re-open our night shelters, where our volunteers are an essential part of the warm welcome we offer guests, alongside the safe shelter and delicious home-cooked food. Our services were supported by 444 dedicated volunteers (69 in 2021-22, reflecting that we were unable to operate winter night shelters) - at our winter night shelters, women's group, in our office, delivering donations, translating, and more. Over 100 volunteers shared their feedback with us through our annual volunteer survey: as in previous years, the results showed that our volunteers enjoy volunteering with us and are highly motivated to support our guests.

Report of the Trustees - continued

Aside from directly supporting our services, our engaged and supportive volunteer network regularly brings in wider benefits such as financial support, celebrity endorsements and donations in-kind.

Glass Door partners with a wide range of other organisations to ensure guests have access to specialist services. These partners provide support in a variety of areas, including mental and physical health, debt, addictions, gender-based violence, modern slavery, immigration, skills training, employment, clothes and food. All of our partners host Glass Door caseworkers at their centres, so guests can find advice and support during the daytime.

Advocacy

Over the past year we have further developed our policy, advocacy and influencing work. The robust data we collect alongside the knowledge and experience of our expert caseworkers, enables us to advocate for our guests directly and influence positive change more broadly. During the last year we've taken active roles in partnerships and coalitions across the homeless sector, with government officials and organisations whose focus intersects with our work.

We've supported several sector campaigns from calling on the government to address the rise of youth homelessness – to raising awareness on the rough sleeping plan falling short of its commitments. In July 2022 we provided evidence to the Department of Levelling Up, Housing & Communities Committee (DLUHC) on reforming the Private Rented Sector. And in January this year we provided expertise to DLUHC's technical consultation for the Renters Reform Bills' impact on Homelessness. In March, Glass Door, through our specialist Migrant Project Manager, joined other sector organisations to collaborate on the first London-wide Women's Rough Sleeping Census. The data gathered and report produced 'Making Women Count' has given a much greater understanding of the issues, scale and impact relating to Women's Homelessness. Glass Door welcomed the opportunity to feed into this important piece of work, the learnings from which will inform our future service delivery plans.

The insights we gather directly from the front line, through the interactions we have with our partner organisations, through our lived experience group and analysis of the ever-changing environment, help us identify our priority areas of focus. Over the coming year we will continue to influence policy on and raise awareness of these key areas:

- Women experiencing homelessness
- Specialised work with migrants
- Impact of continued rise in cost of living
- Provision of accommodation
- Youth homelessness

Public Benefit Statement

The trustees consider that the activities of Glass Door provide benefit to homeless and precariously housed people in London. The Charity adds value through expertise, volunteers, economies of scale and partnerships - enabling those experiencing homelessness to find shelter and support to get off the streets.

By providing a safety net and a hand up out of homelessness, we help make the boroughs within which we operate a safer, more humane place for everyone.

The Board of Trustees regularly monitors and reviews the Charity's success in meeting its objectives and confirms that the activities of Glass Door described in this document are undertaken in pursuit of its aims. The trustees confirm they have had due regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Financial Review

The Charity raised £2,051,386 during 2022-23, a decrease of 10% on our total income compared to the prior year (2022: £2,276,921). This was largely due to a decrease in donations from corporate donors and individuals, including a decrease in funds raised from Sleep Out (see below), a decrease in donated services of £73,984 (which predominantly related to pro-bono legal services in relation to moving to a new office during 2021-22) and an unsolicited one-off legacy donation of £65,784 in 2021-22.

Report of the Trustees - continued

Donations and grants came through a combination of charitable trusts and other charities, individual giving, corporate giving and church and community donations. Glass Door is an independent charity that receives no funding that impedes its open access policy.

Charitable trusts and foundations contributed £990,412, representing 48% of our fundraising income. Individual donations totalled £573,768 (28%), corporate donations totalled £366,471 (18%), religious institutions provided £61,661 (3%), and other charitable income (including schools and community groups) contributed £51,760 (3%).

Our largest event continues to be the Glass Door Sleep Out. In October 2022, as Sleep Out returned for the 10th time, 75 people gave up their beds and gathered at Duke of York Square. Many more got together at remote events, at their churches, schools or back gardens, all to raise crucial funds for Glass Door's guests, and awareness on homelessness ahead of the winter. Participants raised £98,976 (£190,746 in October 2021), with a number of factors attributed to the decrease, including lower volunteer numbers in the previous two years as we had been unable to run winter night shelters during the COVID-19 pandemic, the cost-of-living crisis, a train strike on the morning of the event and the passing of Her Late Majesty Queen Elizabeth II shortly before the event.

Our 2022 Christmas Appeal was a huge success, raising an amazing £189,344 (2021-22: £207,377), helped by one of our guests who shared her story of how ill-health and an abusive relationship resulted in her becoming homeless and how Glass Door's casework team supported her, including in finding a home. We also ran a summer appeal in 2022-23 which raised £30,469 (2021-22: nil, no summer appeal).

Total expenditure for the year to 31 May 2023 was £1,902,619, down 27% (2022: £2,616,327). Operations costs decreased 43% to £634,065 (2022: £1,110,935), principally due to no hostel rent paid in 2022-23 (we ran one hostel during 2021-22 with a total rent of £268,585) and a reduction in staff costs as we returned to running winter night shelters. Casework costs decreased 21% to £817,055 (2022: £1,035,789) principally due to a reduction in the size of the casework team and a decrease in expenditure on guest deposits and accommodation costs due to a shortage of suitable accommodation options. Expenditure on Day / Guest services increased 55% to £78,147 (2022: £50,315) as the Operations team spent more time supporting our activities in our partner day centres. Fundraising costs for the year were down 11%, broadly in line with income, to £373,352 (2022: £419,288), meaning that for every £1 spent, we successfully raised £5.49 (2022: £5.43).

The main cost in the year was staffing, which totalled £1,304,568 (2021: £1,580,711) and accounted for 69% (2022: 60%) of total expenditure. The increase in the percentage of total expenditure reflects the return to operating winter night shelters, compared to a hostel in the previous year. The venues for the winter night shelters are provided free of charge, meaning our overall costs are lower so the percentage of staff to total costs is higher. 73% of staff costs (2022: 76%) was for frontline staff such as seasonal staff to run the winter night shelters, permanent operations staff and caseworkers.

At 31 May 2023 the total reserves carried forward were 12% higher at £1,389,822 (2022: £1,241,055), reflecting the surplus for the year of £148,767. £1,385,349 of reserves were unrestricted, with restricted reserves of £4,473. See below for more detail of the Charity's Reserves Policy.

Reserves policy

Under the Reserves Policy, the Charity aims to hold reserves of at least 12 months' worth of permanent staff salaries and fixed overheads less secured income (pledges from trusts and committed donations). The prudent Reserves Policy allows the Charity to maintain its office premises and to offer permanent staff a measure of job security, which assists with training and retention and delivers a crucial element of continuity of service for guests.

The Charity's reserves increased to £1,389,822 at 31 May 2023 (2022: £1,241,055), reflecting the surplus for the year of £148,767. The trustees consider the reserves of the Charity to be set at a sensible and prudent level to deal with the Charity's affairs in an orderly and practical way, to ensure that the Charity is sustainable from year to year, and to deliver continuity.

Report of the Trustees - continued

Future Plans

The team at Glass Door see a constant shift in our environment and the impact this has on those experiencing homelessness or at risk of losing their home. In the past 12 months we have seen an unprecedented rise in the cost of living, rents in London going through the roof and the number of those recorded as being homeless continue to grow. So, whilst it is impossible to predict, the future is something we need to plan for, in order to ensure we are able to respond to the ever-changing needs of those we exist to support.

Advice and Advocacy

During this coming year our casework team will continue to provide advice and support. Our pledge to those turning to us for support, is that through Glass Door, they will access help which is:

- Accessible - Our open access policy means we are open to all who need support and our partnerships, with easily accessible day centres, will enable us to continue working across six different locations throughout the year.
- Tailored - Our caseworkers will work closely with each guest to address their specific needs and circumstances. We will work with individuals for as long as they need our support, helping them find a route out of homelessness.
- Practical - We will offer practical support and where possible, immediate solutions. From helping someone access health care, replace lost ID, arrange property viewings or signposting to mental health services.
- Specialist - Our team of highly skilled caseworkers will also continue to offer specialist support including immigration, employment and housing advice.

Shelter

In addition to our year-round casework service, we will be providing emergency shelter again this coming winter. We will work in partnership with the local community and our partner churches to:

- Open shelters in early November 2023 for between 19 – 22 weeks
- Provide shelter for over 100 guests every night, in the boroughs of Hammersmith & Fulham, Royal Borough of Kensington & Chelsea and Wandsworth
- Offer all shelter guests casework support with an aim to move them on from emergency shelter into more stable, long-term accommodation.

Supporting Women

From when it was founded in 1999 Glass Door has always been an organisation that responds to local need and we will continue to develop our services to meet the changing needs of our guests. This year for the first time ever, Glass Door will be providing a women's emergency shelter during the coldest winter months. We have decided to introduce this option following the rise in the number of women experiencing homelessness. Last year, while 27% of our casework was with women, only 16% of our winter night shelter places were allocated to women. This coming winter this will be expanded to 38%. All seasonal staff will receive additional training in relation to women's homelessness issues, and there will be additional operations staff and casework presence at the women's night shelter circuit.

Looking ahead

Following a period of change, COVID-related restrictions and also the very welcome return of our night shelters last winter, we are now looking ahead to the future and during the year ahead we will be developing our longer-term strategy. Our three-year development strategy will focus on areas where Glass Door can achieve most impact and bring about long-lasting change to the lives of those experiencing homelessness in its many forms.

Report of the Trustees - continued

Structure, Governance and Management

Constitution

Glass Door Homeless Charity is a registered charity and company limited by guarantee and is governed by its Articles of Association which are publicly available at www.companieshouse.gov.uk.

Recruitment and appointment of new trustees

New trustees are recruited on a periodic basis and are appointed in accordance with clauses 30-32 of the Articles of Association.

Induction and training of new trustees is carried out by trustees with support from the CEO.

During the year the Board of Trustees undertook a governance review. Trustees resolved to adopt a change in trustee terms of office, subject to ratification by members. Each term will be of three years renewable to a maximum of three terms, with transitional arrangements in place in respect of those trustees who have already served three terms.

Governance, committee structure and decision-making

Glass Door Homeless Charity is run by a Board of Trustees that meets approximately six times a year.

The work of the Board of Trustees is supported by management meetings and a committee, with trustees responsible for overseeing specific areas of activity attending relevant management meetings. All significant strategic, financial and managerial decisions are made at board level and operational decisions are delegated to management. Key staff members and volunteers may attend the trustee and committee meetings.

The trustees determine which decisions can be made by the CEO and delegate accordingly.

Relationship between the Charity and related parties

Glass Door does not have any financial transactions with any related parties. Trustees have not received any remuneration or received any other benefits from the Charity or a related entity. Trustee expenses of £987 were incurred in the year. This relates to the reimbursement of food costs for evening meals in relation to one trustee's role as a volunteer co-ordinator in Glass Door's winter night shelters.

Remuneration

Key management are paid according to industry benchmarks, on merit of their professional experience and the needs of the Charity in the longer term.

Risk assessment

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have recognised that there are risks to which the Charity is exposed. Trustees actively manage these risks via a risk register, and systems have been established to mitigate known risks. For example, risk assessment inspections have been conducted at all venues. Likewise, policies and systems have been put in place around financial controls, employment procedures, agreements with participating churches and volunteer training.

Principal risks and uncertainties

There are currently no risks on the risk register that are considered to be a major risk to the Charity. Major risks are defined as those risks as having the greatest potential impact on the Charity after risk mitigation actions and are not necessarily an indication of their likelihood of occurrence, as the Charity has control factors and procedures in place to mitigate the risks.

Report of the Trustees - continued

Public fundraising approach

The Charity raises all of its funds from trusts and foundations, individuals, corporate donations and donations from religious institutions schools and community groups. We are registered with the Fundraising Regulator and work carefully to comply with the Fundraising Code of Practice.

We are compliant with the General Data Protection Regulation (GDPR), and we operate our fundraising activity in accordance with all relevant regulations.

The Charity raises money using direct mail, e-marketing, challenge events, and special events in line with the Fundraising Code of Practice, set by the Fundraising Regulator and GDPR. Individuals registered with the Fundraising Preference Service are always excluded from communications. We do not use external agencies for our fundraising.

We have robust policies in place regarding treating donors fairly and following the Fundraising Code of Practice. We never sell, or give supporter's details to anyone else, except those that are employed directly by us to manage direct mailing activities. We believe it is vital that we communicate with our supporters in the manner they prefer, and we respect their privacy and preferences. We fully induct and support all our fundraising staff to reinforce our fundraising ethics. We monitor complaints and use this feedback to help us improve our fundraising activities. We did not receive any complaints about our fundraising activities during 2022-23.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Glass Door Homeless Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Report of the Trustees - continued

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

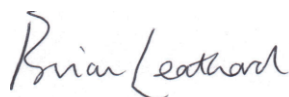
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 29 September 2023 and signed on its behalf by:



.....
Brian Leathard - Chair of Trustees

Report of the Independent Auditors to the Members of Glass Door Homeless Charity

Opinion

We have audited the financial statements of Glass Door Homeless Charity (the 'charitable company') for the year ended 31 May 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditors 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 charitable 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Report of the Independent Auditors to the Members of Glass Door Homeless Charity - continued

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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

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 a Report of the Independent Auditors 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 charitable company is required to comply with both company law and charity law as applicable in England and Wales and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.

Report of the Independent Auditors to the Members of Glass Door Homeless Charity - continued

- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Billingham FCA (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Date: 02 October 2023

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31 May 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and grants	2	1,452,199	591,873	2,044,072	2,274,651
Bank interest receivable		7,303	-	7,303	1,594
Other income		11	-	11	676
Total		1,459,513	591,873	2,051,386	2,276,921
EXPENDITURE ON:					
Raising Funds	3	373,352	-	373,352	419,288
Charitable activities					
Operations	3	186,315	447,750	634,065	1,110,935
Casework	3	651,926	165,129	817,055	1,035,789
Day / Guest Services	3	78,147	-	78,147	50,315
Total		1,289,740	612,879	1,902,619	2,616,327
NET INCOME	4	169,773	(21,006)	148,767	(339,406)
RECONCILIATION OF FUNDS					
Total funds brought forward	13	1,215,576	25,479	1,241,055	1,580,461
TOTAL FUNDS CARRIED FORWARD	13	1,385,349	4,473	1,389,822	1,241,055

Continuing Operations

All income and expenditure has arisen from continuing activities.
The notes 1 to 14 form part of these financial statements.

Balance Sheet at 31 May 2023

		2023	2022
	Notes	£	£
FIXED ASSETS			
Tangible assets	8	38,865	55,066
CURRENT ASSETS			
Debtors	9	66,380	85,568
Cash at bank and in hand		1,398,944	1,253,053
		<u>1,465,324</u>	<u>1,338,621</u>
CREDITORS			
Amounts falling due within one year	10	(114,367)	(152,632)
NET CURRENT ASSETS		<u>1,350,958</u>	<u>1,185,989</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,389,822</u>	<u>1,241,055</u>
NET ASSETS		<u>1,389,822</u>	<u>1,241,055</u>
FUNDS			
Unrestricted funds	13	1,385,349	1,215,576
Restricted funds	13	4,473	25,479
TOTAL FUNDS		<u>1,389,822</u>	<u>1,241,055</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 29 September 2023 and were signed on its behalf by:



.....
Kate Coles – Trustee

The notes 1 to 14 form part of these financial statements.

Cash Flow Statement for the year ended 31 May 2023

	2023	2022
	£	£
Cash flows from operating activities:		
Cash generated from operations (see below)	151,896	(332,929)
Net cash provided by operating activities	151,896	(332,929)
Cash flows from investing activities:		
Purchase of tangible fixed assets	(14,392)	(22,607)
Proceeds from sale of tangible fixed assets	1,084	-
Interest received	7,303	1,594
Net cash provided used in investing activities	(6,005)	(21,013)
Change in cash and cash equivalents in reporting period	145,891	(353,942)
Cash and cash equivalents at beginning of reporting period	1,253,053	1,606,995
Cash and cash equivalents at end of reporting period	1,398,944	1,253,053
Net income for the reporting period (as per statement of financial activities)	148,767	(339,406)
Adjustments for:		
Depreciation charges	28,460	27,141
Interest received	(7,303)	(1,594)
Loss on disposal of tangible fixed assets	1,050	-
Decrease / (increase) in debtors	19,187	(49,642)
(Decrease) / increase in creditors	(38,265)	30,572
Net cash provided / (used in) by operating activities	151,896	(332,929)
Analysis of cash and cash equivalents		
Cash at bank and in hand	1,398,944	1,253,053
Total cash and cash equivalents	1,398,944	1,253,053

Notes to the Financial Statements for the year ended 31 May 2023

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees consider that the Charity's cash at the date of approval of the financial statements and its projected cash flows for the following year are sufficient such that the Charity remains a going concern for the foreseeable future, being a period of at least 12 months from the date of approval of these financial statements. In making this judgement, the trustees and senior management team have considered future agreed funding and the anticipated impact of external factors on future funding and expenditure.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements in accordance with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities at the reporting date and the reported amounts of revenues and expenses during the reporting period. The critical judgements and estimates are reflected in these accounting policies.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income when appropriate:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity only where this can be quantified. The value of the nightly shelter venues provided at no charge by churches is not quantified and has not been included in these accounts. The value of services provided by volunteers has not been included in these accounts. Donated goods are measured at fair value and included within income.
- Investment income is included when receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include audit fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time or estimated usage basis as set out in the notes to these accounts.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £250 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4 years.

Notes to the Financial Statements for the year ended 31 May 2023, continued

1. Accounting Policies – continued**Cash at bank and in hand**

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

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised at their settlement amount, after allowing for any trade discounts due.

Financial instruments

The Charity 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.

Employee benefits

Short-term benefits are recognised as an expense in the period in which the service is received. Termination benefits are accounted for on an accrual basis and in line with FRS 102. The Charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities in the period to which they relate and are allocated between activities and funds based on the use of the resource i.e. where employees spend their time.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged on a straight-line basis over the period of the lease.

2. Donations and Grants

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Corporate	365,180	1,291	366,471	506,591
Individuals	573,768	-	573,768	688,832
Trusts and Foundations	431,277	559,135	990,412	933,718
Religious institutions	61,661	-	61,661	46,737
Other charitable income	20,313	31,447	51,760	98,773
	1,452,199	591,873	2,044,072	2,274,651

Donated services included above amounted to £13,034 (2022: £87,018) for legal advice, predominantly in relation to winter services. The prior year included donated services in relation to moving to a new office (valued at £60,000), legal advice for setting up a hostel (valued at £10,000) and provision of a venue for a supporter event (valued at £5,665).

Notes to the Financial Statements for the year ended 31 May 2023, continued

3. Resources Expended

	Basis of allocation	Operations £	Casework £	Day/ Guest Services £	Raising Funds £	Support & Governance £	2023 Total £	2022 Total £
Costs directly allocated to activities:								
Staff costs	Direct	365,529	532,866	50,153	225,453	130,566	1,304,567	1,580,711
Casework expenses	Direct	-	23,044	-	-	-	23,044	44,622
Fundraising	Direct	-	-	-	35,914	-	35,914	51,800
Photography, film, advertising and design fees	Direct	-	-	-	-	5,925	5,925	12,977
Hostel rent, move-on and emergency accommodation	Direct	3,667	-	-	-	-	3,667	291,595
Catering	Direct	18,955	-	1,007	-	-	19,962	37,251
Equipment	Direct	9,135	-	-	-	-	9,135	16,482
Premises	Direct	-	30,217	2,800	-	-	33,017	33,492
Cleaning and laundry	Direct	18,687	-	-	-	-	18,687	6,625
Other expenses (including agency staff)	Direct	15,215	-	576	-	-	15,791	13,718
Guest deposit, accommodation and reconnection expenses	Direct	-	17,802	-	-	-	17,802	68,910
Guest materials	Direct	-	-	916	-	-	916	6,316
Other guest expenses	Direct	-	-	6,012	-	-	6,012	8,679
Van expenses	Direct	16,956	-	-	-	-	16,956	6,756
Insurances	Usage	8,443	7,795	403	2,889	1,368	20,898	21,281
		456,587	611,724	61,867	264,256	137,859	1,532,293	2,201,215
Support costs allocated to activities:								
Premises – rent, rates and running costs	Usage	37,444	37,444	-	37,444	37,444	149,776	124,678
Recruitment and training	Usage	15,366	20,574	2,063	8,869	4,692	51,564	32,502
Printing, postage and stationery	Usage	1,133	1,517	152	654	346	3,802	5,286
Monitoring and evaluation	Usage	9,530	12,760	1,279	5,500	2,910	31,979	22,275
Audit	Usage	-	-	-	-	5,400	5,400	3,540
Auditor non-audit work	Usage	3,332	4,461	447	1,923	1,017	11,180	11,268
Legal and compliance	Usage	12,278	535	54	231	122	13,220	96,660
Telecommunications	Usage	2,790	3,736	375	1,610	852	9,363	12,825
IT expenses	Usage	15,385	20,600	2,065	8,880	4,698	51,628	53,612
Sundry expenses	Usage	3,506	4,694	471	2,024	1,106	11,801	23,399
Bank charges	Usage	642	859	86	370	196	2,153	1,926
Depreciation	Usage	14,284	8,077	810	3,482	1,807	28,460	27,141
		115,690	115,257	7,802	70,987	60,590	370,326	415,112
Allocated costs		572,277	726,981	69,669	335,243	198,449	1,902,619	2,616,327
Reallocated support & governance costs	Usage	61,788	90,074	8,478	38,109	(198,449)	-	-
Total expenditure 2023		634,065	817,055	78,147	373,352	-	1,902,619	2,616,327
Total expenditure 2022		1,110,935	1,035,789	50,315	419,288	-	-	2,616,327

Basis of allocation of costs

Direct – directly attributable to the activity

Usage – estimated usage based on staff costs per activity or usage of space as appropriate

Notes to the Financial Statements for the year ended 31 May 2023, continued

4. Net Income

Net income is stated after charging:

	2023	2022
	£	£
Auditors' remuneration	5,400	3,540
Other non-audit services	11,180	11,268
Depreciation – owned assets	28,460	27,141
Other operating leases	147,196	104,914

5. Trustees' Remuneration and Benefits

No remuneration or other benefits was paid to trustees in the year ended 31 May 2023 (2022: £nil).

Trustee expenses of £987 were incurred in the year. This relates to the reimbursement of food costs for evening meals in relation to one trustee's role as a volunteer co-ordinator in Glass Door's winter night shelters (2022: £21 in relation to recruitment expenses).

6. Staff Costs

	2023	2022
	£	£
Wages and salaries	1,168,274	1,406,917
Social security costs	113,034	134,486
Employer's contribution to defined contribution pension schemes	23,260	29,116
Redundancy costs	-	10,192
Total Staff Costs (note 3)	1,304,568	1,580,711

Average number of employees during the year	40	55
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During the 16-week period in which our winter services were in operation (2022: 25-week period), the average number of employees was 63 (2022: 75). For the remainder of the year, the average number of employees was 30 (2022: 34).

The key management personnel consists of 7 roles. The total remuneration (including taxable benefits and employer's pension and social security contributions) of the key management personnel for the year was £344,763 (2022: six roles with total remuneration of £307,713). One employee received emoluments in excess of £60,000 (2022: nil). The emoluments for that employee were in excess of £80,000 but no more than £89,999.

Of the redundancy costs in the prior year, none remained unpaid at 31 May 2022.

Notes to the Financial Statements for the year ended 31 May 2023, continued

7. Comparatives for the Statement of Financial Activities

For the year ended 31 May 2022

	Unrestricted funds	Restricted funds	2022 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and grants	1,704,380	570,271	2,274,651
Bank interest receivable	1,594	-	1,594
Other income	676	-	676
Total	1,706,650	570,271	2,276,921
EXPENDITURE ON:			
Raising Funds	415,389	3,899	419,288
Charitable activities			
Winter Services	668,593	442,342	1,110,935
Casework	843,627	192,162	1,035,789
Day/Guest Services	49,261	1,054	50,315
Total	1,976,870	639,457	2,616,327
NET INCOME	(270,220)	(69,186)	(339,406)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,485,796	94,665	1,580,461
TOTAL FUNDS CARRIED FORWARD	1,215,576	25,479	1,241,055

Notes to the Financial Statements for the year ended 31 May 2023, continued

8. Tangible Fixed Assets

	Motor Vehicles £	Office Equipment £	Leasehold Improvements £	Total £
COST				
At 1 June 2022	28,211	88,703	1,460	118,374
Additions	-	11,080	3,312	14,392
Disposals	-	(17,395)	-	(17,395)
At 31 May 2023	28,211	82,388	4,772	115,371
DEPRECIATION				
At 1 June 2022	18,997	44,311	-	63,308
Disposals	-	(15,262)	-	(15,262)
Charge for year	7,054	20,710	696	28,460
At 31 May 2023	26,051	49,759	696	76,506
NET BOOK VALUE				
At 31 May 2023	2,160	32,629	4,076	38,865
At 31 May 2022	9,214	44,392	1,460	55,066

9. Debtors: Amounts Falling Due Within One Year

	2023 £	2022 £
Other debtors (rent deposit)	36,600	36,600
Gift Aid income tax recoverable	5,000	16,546
Accrued income receivable	2,945	10,747
Prepayments	21,835	21,675
	66,380	85,568

Notes to the Financial Statements for the year ended 31 May 2023, continued

10. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Social security and other taxes	26,191	46,199
Accruals	88,176	106,433
	114,367	152,632

11. Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	124,900	113,793
Two to five years	56,623	11,634
Greater than five years	-	-

Due within one year includes the Glass Door offices rental of £114,684 (2022: £105,127).

12. Analysis of Net Assets Between Funds

	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	38,864	-	38,864	55,066
Current assets	1,460,852	4,473	1,465,325	1,338,621
Current liabilities	(114,367)	-	(114,367)	(152,632)
Total funds 2023	1,385,349	4,473	1,389,822	
Total funds 2022	1,215,576	25,479		1,241,055

Notes to the Financial Statements for the year ended 31 May 2023, continued

13. Movement in Funds

	At 1 June 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
Unrestricted funds				
General fund	1,215,576	1,452,199	(1,282,426)	1,385,349
Restricted funds				
Winter Services	-	447,750	(447,750)	-
Casework	25,479	144,123	(165,129)	4,473
	<u>25,479</u>	<u>591,873</u>	<u>(612,879)</u>	<u>4,473</u>
TOTAL FUNDS	<u>1,241,055</u>	<u>2,044,072</u>	<u>(1,895,305)</u>	<u>1,389,822</u>

Comparative fund movements:

	At 1 June 2021 £	Incoming resources £	Resources expended £	At 31 May 2022 £
Unrestricted funds				
General fund	1,485,796	1,706,650	(1,976,870)	1,215,576
Restricted funds				
Winter Services	-	437,705	(437,705)	-
Casework	84,865	128,350	(187,736)	25,479
Other salaries	9,800	4,216	(14,016)	-
	<u>94,665</u>	<u>570,271</u>	<u>(639,457)</u>	<u>25,479</u>
TOTAL FUNDS	<u>1,580,461</u>	<u>2,276,921</u>	<u>(2,616,327)</u>	<u>1,241,055</u>

Purpose of restricted funds:

- The Winter Services Fund is specifically to meet the cost of providing and staffing hostel accommodation and community dinner services for people experiencing homelessness during the period when shared shelter accommodation was not permitted and any expenses incurred in providing such services.
- The Casework Fund is specifically to meet the costs of providing assistance and referral services to winter accommodation and day centre guests.
- The Other Salaries Fund is provided to meet the salary costs of particular staff members as specified by the donors.

14. Related Party Disclosures

Trustee expenses of £987 were incurred in the year. This relates to the reimbursement of food costs for evening meals in relation to one trustee's role as a volunteer co-ordinator in Glass Door's winter night shelters (2022: £21 in relation to recruitment expenses). There were no other related party transactions for the year ended 31 May 2022 (2022: £nil).

Financial and In-kind Supporters

Glass Door would like to thank all the volunteers, schools, churches, individuals, businesses, trusts and foundations whose contributions made it possible to deliver our services this past year. Here we acknowledge some of our wonderful supporters.

Charitable Trusts and Foundations

A G Golding Charitable Trust	Marsh Charitable Trust
Allegro Trust	The Matson Ground Charitable Trust
An Extra Mile Charitable Trust	The Mercers' Company
Ann Jane Green Trust	The Michael Barnard Charitable Trust
The Anthony & Pat Charitable Foundation	Na Mokulua
Arnold Clark Community Fund	The Ogilvie Charities
Blakemore Foundation	O'Neill Family Trust
The C.G. Hacking Charitable Trust	Orange Tree Trust
The Cadogan Charity	Pemberton Fund
CAF America	The Persula Foundation
The Calleva Foundation	The Peter Stebbings Memorial Charity
Charles and Kaaren Hale Family Foundation	R N and G Maini Charitable Trust
Chelsea Foundation	Razey Family Trust
Daughters of The Cross Provincialate	The Roger De Haan Charitable Trust
Desmond Harris Charitable Trust	The Ron & Lyn Peet Trust
Dischma Charitable Trust	The Simon and Hani Cox Charity
Drapers' Charitable Fund	Sir James Roll Charitable Trust
Eranda Rothschild Foundation	Souter Charitable Trust
The Fitton Trust	St Martin in The Fields Charity
The Foyle Foundation	St Paul's German Evangelical Reformed Church Trust
Fund For Human Need	Stelios Philanthropic Foundation
The Generation Foundation	Strand Parishes Trust
Glasspool Charitable Trust	StreetSmart
Hammersmith & Fulham Giving	Talisman Charitable Trust
The Heinz, Anna & Carik Kroch Foundation	Tinsley Charitable Trust
Hornby Lonsdale Charitable Trust	Tolkien Trust
Inner London Magistrates' Court's Poor Box Charity	Wates Foundation
The Joyce Kathleen Stirrup Charity Trust	The Westminster Almshouses Foundation
The Julia and Hans Rausing Trust	The Whinfell Charitable Fund
The Keith Coombs Trust	The William Allen Young Charitable Trust
The Kensington & Chelsea Foundation	The Wimbledon Foundation
LHA London Ltd	Wogen Anniversary Trust
London Community Foundation	The Worshipful Company of Basketmakers 2011 Trust
The Margaret De Sousa Deiro Fund	The Worshipful Company of Builders' Merchants
MariaMarina Foundation	The Worshipful Company of Insurers
Mark Stolkin Foundation	

Financial and In-kind Supporters - continued

Charities, Community and Voluntary Groups

Christchurch Area Residents Association
East Sheen Allotments Society
Freemasons' Grand Charity
Friends of The Elderly
Fulham and Hammersmith Choral Society
Hammersmith Bid
The Honourable Society of Lincoln's Inn
Housing Justice
Inner Wheel Club of Chelsea & Westminster
Philanthropunks
Prince of Wales's Royal Arch Chapter
Rotary Club of Putney
Saint Benedicts & Fairstore
Saint Martin Singers
Save The Sutton Estate
Social Bite

Educational Institutions

Bromley High Junior School
Burlington House School
Christ Church Primary School
Collis Primary School
The Fulham Boys School
Godolphin and Latymer School
The Harrodian School
The Hurlingham School
Kensington Prep School
King's House School
Lady Margaret School
Park Walk Primary School
Newton Prep
Southbank International School
St Mary's Calne
St Mary's CE Primary School
St Paul's Boys School
Wandsworth Preparatory School

Financial and In-kind Supporters - continued

Companies and Local Businesses

Accenture	News Corp
Amazon Smile Europe	Olympia Auctions
Antin Infrastructure Partners	Peter Jones & Partners
Blacklock	Properly
Bolney Estate	Rathbones
Brunswick Group	Riverstone
Canvas Events	Royal Warrant Holders Association
CMS Cameron McKenna LLP	Schroder Investment Management
Construction Health & Safety Group	Scottish Power
Europa Capital Partners LLP	Shearwater Global
Evolve Gym	Spider
Fenwick Elliott LLP	Stand4 Socks
Imagination Industries Incubator	State Street Matching
Intermediate Capital Group	Taylor Wessing
John D Wood (Chelsea Green)	Tlc London
Knight Harwood Ltd	Tsunami Axis Ltd
Lane, Clark & Peacock LLP	Unitrust Protection Services
Linklaters LLP	Vengrove Real Estate Management
Lloyds Banking Group	Vitol Services Ltd
Manolete Partners	Warrener Stewart
Martins Properties	Waverton Investment Management
Nando's UK & IRE	Weightmans
NDL Software Ltd	Weil Gotshal & Manges (London) LLP
Nest Relocations	Whole Foods Fulham
Newcore Capital	

Financial and In-kind Supporters - continued

Religious Institutions

All Saints, East Sheen
 All Saints, Fulham
 All Saints, Putney
 All Saints, Tooting
 Ascension Church Balham*
 Barnes Methodist Church*
 Bishop of Southwark's Lent Fund
 Brompton Oratory
 Chelsea Methodist Church*
 Chelsea Old Church
 Christ Church, East Sheen
 Essex Church
 First Church of Christ Scientist
 German Christ Church
 Holy Trinity Brompton
 Holy Trinity Brook Green
 Holy Trinity Sloane Square
 HTB Queen's Gate*
 The Moravian Church
 Our Lady of Pity and St Simon Stock
 Our Lady of Victories, Kensington*
 Putney Methodist Church
 Richmond Team Ministry
 Rivercourt Methodist Church*
 Sisters of Nazareth
 Society of the Sacred Heart
 St Andrew's Church, Chelsea
 St Barnabas, Clapham Common*
 St Barnabas, Kensington*
 St Barnabas, Pimlico
 St Barnabas, Southfields*
 St Columba's Church of Scotland*
 St Cuthbert's, Earls Court*

St Dionis Church
 St Helen's Church, North Kensington
 St John The Divine, Earlsfield
 St John With St Andrew, Chelsea
 St John's Fulham*
 St Luke's & Christ Church, Chelsea*
 St Luke's Church, Battersea*
 St Luke's Redcliffe Gardens*
 St Margaret's Church, Putney
 St Mark's Battersea Rise
 St Mary Abbots Parish Church
 St Mary's Barnes
 St Mary's Battersea
 St Mary the Boltons
 St Mary's Bourne Street
 St Mary's Putney*
 St Mary's with St George's German Lutheran Church
 St Matthew's Fulham
 St Michael & St George, White City
 St Michael's Church, Southfields*
 St Michael's Wandsworth Common*
 St Paul's Wimbledon Parkside
 St Peter's Battersea*
 St Peter's Notting Hill*
 St Peter's Hammersmith
 St Philip's Church, W8*
 St Richard's Ham
 St Simon's Rockley Road
 St Simon Zelotes
 United Benefice of Holland Park

* These churches provided winter night shelter venues in 2022-23

GLASS DOOR HOMELESS CHARITY

England & Wales - Charity number 1083203

Accounts

REGISTERED COMPANY NUMBER: 03950659 (England and Wales)

REGISTERED CHARITY NUMBER: 1083203



**REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS**

for the Year ended 31 May 2022
for
GLASS DOOR HOMELESS CHARITY

TRADING AS
Glass Door

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Reference and Administrative Details

Trustees

Asitha Ameresekere
Mary Benton
Kate Coles (Treasurer)
Marie Green
Ralph Griffin
Stacy Jansz
Brian Leathard (Chair of Trustees)
Shuna Mason (Company Secretary)
Amanda Sheppard
Gemma Melhuish (appointed 1 August 2022)
Antje Palmer (appointed 13 September 2022)

Registered Office

Argon House
Argon Mews
London SW6 1BJ

Registered Company Number

03950659 (England and Wales)

Registered Charity Number

1083203

Independent Auditors

Knox Cropper LLP
65-68 Leadenhall Street
London
EC3A 2AD

Chief Executive Officer

Jo Carter (interim from April 2022)
Lucy Horitz (to January 2022)

Bankers

Metro Bank
234 King's Road Chelsea
London SW3 5UA

HSBC
22 Victoria Street
London
SW1 8ON

Report of the Trustees - continued

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 May 2022. The trustees have adopted the provisions of 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).

Our Vision and Aims

Our vision is a future where no one has to sleep on the streets of London. We exist to support people who are homeless and whom no one else can or will help.

We aim to bring practical and emotional support and some stability to help people get back on their feet.

Objectives and Strategy

The Charity's Object is the relief of poverty among homeless people in the Royal Borough of Kensington and Chelsea and the London Borough of Hammersmith and Fulham and the surrounding area by the provision of accommodation, advice and assistance.

Our overall objective for 2021-22 was to support everyone who turned to Glass Door to find routes out of homelessness.

We worked for many months to develop plans which would enable us to safely reopen communal night shelters with our partner churches from November 2021. However, COVID-19 continued to impact our work and with the advent of the Omicron variant in November 2021 we were unable to run our night shelters again last winter.

Our revised plans for the winter of 2021-22 included:

- Re-opening a single-room hostel project from November to May in Central London, providing accommodation for 56 people. The hostel provided guests with single-occupancy rooms alongside meals and the tailored support offered by Glass Door's caseworkers.
- Working closely with local authorities to support everyone who turns to Glass Door to access the statutory emergency provision they are entitled to, particularly during Severe Weather Emergency Protocol (SWEP).
- Continuing to operate an advice service on a drop-in basis with our partner day centres and by appointment, including increasing the number of daytime services we partner with (and provide a caseworker at) from five to six so that people experiencing homelessness will be able to access quality casework at more locations.

As previously, we provided food vouchers, toiletries, phones, phone credit and bus tickets to meet guests' immediate needs. We also increased our range of services, including access to computers and smartphones for guests staying in our hostels to improve digital inclusion, English language classes, lockers and move-on support.

Report of the Trustees - continued

Our Activities and Achievements

Casework

Glass Door caseworkers provide one-to-one tailored advice to our guests. This advice is open to all and operates year-round at six partner day centres in west and southwest London.

Over the financial year 2021-22, our casework team met with 1,423 individuals (2020-21: 1,370 individuals), working with them to bring many positive changes (the reduction in some outcomes reflects an increase in the proportion of guests with no recourse to public funds):

- 262 guests moved into more permanent housing (317 in 2020-21)
- 45 found employment whilst using our services (47 in 2020-21)
- 114 accessed benefit entitlements (138 in 2020-21)
- 66 registered with a GP and/or received a COVID-19 vaccination (141 in 2020-21)
- 72 guests received ID (70 in 2020-21)
- 21 bank accounts opened (32 in 2020-21)

We also re-launched our Women's Group in October 2021 which had been closed since the Covid-19 pandemic started.

Operations

In 2021-22 we re-opened one of the single-room accommodation hostels in Central London we had run the previous winter. Each day up to 56 individuals could access their own room, complete with meals and on-site personalised advice from Glass Door caseworkers. The project not only supported people off the street, it provided access to healthcare, security, stability and dignity.

Over the course of the 2021-22 winter season (2020-21 comparative figures are for two hostels):

- 103 individuals stayed in our individual room hostels (199 in 2020-21)
- 9,031 bed spaces were filled (15,856 in 2020-21)
- 57% of guests that stayed with us had limited or no recourse to public funds (39% in 2020-21)
- 46 guests moved into more permanent accommodation (64 in 2020-21; an additional 15 guests moved into other forms of housing when the second of our two hostels closed in June 2021)
- 77% of guests reported that their belief that they could find a way out of homelessness had grown whilst staying with Glass Door (75% in 2020-21)

Volunteers and Partners

While volunteering opportunities this year were again limited by Covid-19 restrictions they were still key in the delivery of many of our services. At our weekly women's group (re-launched in October 2021) volunteers welcomed guests, prepared the space and refreshments, and facilitated crafts. Our drop-in volunteers at Chelsea Methodist Church (CMC) day centre managed the casework list, welcomed guests and troubleshooted immediate issues. Throughout the winter our office volunteers helped us prepare for the shelter season (until we had to change plans), as well as supporting the office manager and office staff. We were able to provide English for Speakers of Other Languages (ESOL) conversation classes at the hostel through volunteers. We have also had two active expert volunteers: in advocacy and fundraising. A total of 69 volunteers actively engaged in supporting our services during the year 2021-22 (470 in 2020-21, principally in relation to the dinner services).

Aside from directly supporting our services, our engaged and supportive volunteer network regularly brings in wider benefits such as financial support, celebrity endorsements, and donations in-kind.

Glass Door partners with a wide range of other organisations to ensure guests have access to specialist services. These partners provide support in a variety of areas, including mental and physical health, debt, addictions, gender-based violence, modern slavery, immigration, skills training, language classes, employment, clothes and food. All of our partners host Glass Door caseworkers at their centres, so guests can find advice and support during the daytime.

Report of the Trustees - continued

Advocacy

Glass Door continues to develop its advocacy work. Our advocacy priorities are informed by the challenges our guests face in their recovery from homelessness. Areas of focus include private rented and housing sector reforms, women's homelessness, the rights of EU Nationals affected by homelessness in the post-Brexit legal landscape, and access to immigration advice for those with restricted access to public funds. In the past year, Glass Door's work has been featured in multiple news outlets.

Public Benefit Statement

The trustees consider that the activities of Glass Door provide benefit to homeless and precariously housed people in London. The Charity adds value through expertise, volunteers, economies of scale and partnerships - enabling those experiencing homelessness to find shelter and support to get off the streets.

By providing a safety net and a hand up out of homelessness, we help make the boroughs within which we operate a safer, more humane place for everyone.

The board of trustees regularly monitors and reviews the Charity's success in meeting its objectives and confirms that the activities of Glass Door described in this document are undertaken in pursuit of its aims. The trustees confirm they have had due regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Financial Review

The Charity benefited from a significant boost in fundraising during the Covid-19 pandemic in 2020-21, which was always going to be difficult to sustain. We raised £2,276,921 during 2021-22, a decrease of 23% on our total income (2021: £2,944,855). This was largely due to a decrease in donations from trusts and foundations, which had very generously supported the running of our two hostels during 2020-21.

Donations and grants came through a combination of charitable trusts and other charities, individual giving, corporate giving and church donations. Glass Door is an independent charity that receives no funding that impedes our open access policy. The Sleep Out fundraising event in October 2021 raised £190,746 (£166,474 in October 2020). After a very different Sleep Out in 2020 due to coronavirus restrictions, on Friday 1 October 2021 more than 100 participants returned to Duke of York Square to join us for Sleep Out. As well as those who joined us at Duke of York Square, lots of sleepers joined us virtually – taking part at schools, religious institutions, workplaces and gardens across London.

Charitable trusts and foundations contributed £933,718, representing 41% of our fundraising income. Individual donations totalled £688,832 (30%), corporate donations totalled £506,591 (22%), religious institutions provided £46,737 (2%), and other charitable income (including: schools and community groups) contributed £98,773 (4%).

Total expenditure for the period ending 31 May 2022 was £2,616,327, up 1% (2021: £2,593,679). Operations costs decreased 27% to £1,110,935 (2021: £1,522,360), principally due to a decrease in hostel rent and seasonal staff costs as we ran one hostel, compared to two during 2020-21. Casework costs increased 42% to £1,035,789 (2021: £729,876) due to an increase in casework provision, including supporting more partner day centres, and an increase in expenditure on guest deposits and accommodation costs. Fundraising costs for the year were up 45% to £419,288 (2021: £288,592), meaning that for every £1 spent, we successfully raised £5.43 (2021: £10.14). During the year, we expanded the fundraising team, and we held a greater number of fundraising challenges and volunteer events.

The main cost in the year was staffing, which totalled £1,580,711 (2021: £1,564,623) and accounted for 60% (2021: 60%) of total expenditure. 76% (2021: 77%) was for frontline staff such as Hostel staff, other Operations staff and Caseworkers. We also spent £291,595 (2021: £457,792) on hostel rent and move-on accommodation costs after the hostel closed.

At 31 May 2022 the total reserves carried forward were 21% lower at £1,241,055 (2021: £1,580,461), reflecting the deficit for the year of £339,406. £1,215,576 of reserves were unrestricted, with restricted reserves of £25,479. See below for more detail of the Charity's Reserves Policy.

Report of the Trustees - continued

Reserves policy

As part of the annual review of our reserves policy, Glass Door assesses the financial risks surrounding our future ability to provide our services in the following months and years.

The Reserves Policy was revised in March 2021. In “normal” circumstances the Charity aims to hold reserves of at least 12 months’ worth of permanent staff salaries and fixed overheads less secured income (pledges from trusts and committed donations). Prior to March 2021, secured income was not taken into account. The prudent Reserves Policy allows us to maintain our office premises and to offer permanent staff a measure of job security, which assists us with training and retention and delivers a crucial element of continuity of service for our guests.

The Charity reserves decreased to £1,241,055 at 31 May 2022 (2021: £1,580,461), reflecting the deficit for the year of £339,406. While ensuring that the Charity is sustainable and able to continue its services year on year with the greatest efficiency we can achieve, the Charity took the decision in May 2021 that in the unprecedented situation of the Covid-19 pandemic that we should be prepared to use some of our reserves to meet rising levels of demand, particularly after generating a surplus of £351,176 in 2020-21.

Notwithstanding reserves being below the level set by the Reserves Policy at 31 May 2022 (reserves were between 80% to 85% of the level set by the Policy), the trustees consider the reserves of the Charity to be set at a sensible and prudent level to deal with the Charity’s affairs in an orderly and practical way, to ensure that the Charity is sustainable from year to year, and to deliver continuity.

Future Plans

Looking forward, we are working to ensure that we will be allowed to run night shelters this winter and we are very much looking forward to welcoming back our volunteers who bring such enthusiasm, care and skill to our work.

Our plans for the winter of 2022-23 include:

- Reopening night shelters for the first time since winter 2019-20. We are planning to operate 3 circuits in Kensington & Chelsea, Wandsworth and Hammersmith & Fulham during winter 2022-23
- Continuing to provide casework services on a drop-in basis with our six partner day centres and also by appointment
- Continuing to run our Women’s Group - a dedicated safe women only space for self-identifying women who are homeless or vulnerably housed
- Working closely with local authorities to support everyone who turns to Glass Door to access the statutory emergency provision they are entitled to, particularly during Severe Weather Emergency Protocol (SWEP)
- Providing food vouchers, toiletries, phones, phone credit and travel tickets to meet guests’ immediate needs

Report of the Trustees - continued

Structure, Governance and Management

Constitution

Glass Door Homeless Charity is a registered charity and company limited by guarantee and is governed by its Memorandum and Articles of Association. The company was incorporated on 17 March 2000 and registered as a charity on 6 November 2000 under the name of West London Churches Homeless Concern. The name was changed by a resolution of the members on 10 March 2015 and relevant filings made to Companies House and the Charity Commission shortly thereafter.

Recruitment and appointment of new trustees

New trustees are recruited on a periodic basis and are appointed in accordance with clauses 30-32 of the Articles of Association.

Induction and training of new trustees is carried out by trustees with support from the Chief Executive Officer. Where trustees have served for more than nine years their reappointment is subject to review by the board of trustees and takes into account the need for progressive refreshing of the board.

During the year the board of trustees undertook a governance review which included an internal evaluation of its performance against the principles of the Charity Governance Code.

Governance, committee structure and decision-making

Glass Door Homeless Charity is run by a board of trustees that meets approximately six times a year.

The work of the board of trustees is supported by management meetings and a committee, with trustees responsible for overseeing specific areas of activity attending relevant management meetings. All significant strategic, financial and managerial decisions are made at board level and operational decisions are delegated to management. Key staff members and volunteers may attend the trustee and committee meetings.

The trustees determine which decisions can be made by the Chief Executive Officer and delegate accordingly.

Relationship between the Charity and related parties

Glass Door does not have any financial transactions with any related parties. Trustees have not received any remuneration or received any other benefits from the Charity or a related entity. Trustee expenses of £21 pertaining to recruitment were incurred in the year.

Remuneration

Key management are paid according to industry benchmarks, on merit of their professional experience and the needs of the Charity in the longer term.

Risk assessment

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have recognised that there are risks to which the Charity is exposed. Trustees actively manage these risks via a risk register, and systems have been established to mitigate known risks. For example, risk assessment inspections have been conducted at all venues. Likewise, policies and systems have been put in place around financial controls, employment procedures, agreements with participating churches and volunteer training.

Principal risks and uncertainties

There is only one risk on the risk register that is considered to be a major risk to the Charity. Major risks are defined as those risks as having the greatest potential impact on the Charity and are not necessarily an indication of their likelihood of occurrence, as the Charity has control factors and procedures in place to mitigate the risks:

Report of the Trustees - continued

Government or other authority regulations prohibit / disrupt provision of services

- The Charity has not been able to operate winter night shelters since the start of the COVID-19 pandemic due, in part, to Government or other authority regulations. Following the release of the “Operating principles for night shelters” by the Department for Levelling Up, Housing and Communities in August 2022, the Charity is confident that it will be able to operate night shelters again during the coming winter. However, the potential impact of this risk means it is regarded as a major risk.

Public fundraising approach

The Charity raises all of its funds from trusts and foundations, individuals, corporate donations and donations from religious institutions schools and community groups. We are registered with the Fundraising Regulator and work carefully to comply with the Fundraising Code of Practice.

We are compliant with the General Data Protection Regulation (GDPR), and we operate our fundraising activity in accordance with all relevant regulations.

The Charity raises money using direct mail, e-marketing, challenge events, and special events in line with the Fundraising Code of Practice, set by the Fundraising Regulator and GDPR. Individuals registered with the Fundraising Preference Service are always excluded from communications. We do not use external agencies for our fundraising.

We have robust policies in place regarding treating donors fairly and following the Fundraising Code of Practice. We never sell, or give supporter's details to anyone else, except those that are employed directly by us to manage direct mailing activities. We believe it is vital that we communicate with our supporters in the manner they prefer, and we respect their privacy and preferences. We fully induct and support all our fundraising staff to reinforce our fundraising ethics. We monitor complaints and use this feedback to help us improve our fundraising activities. We did not receive any complaints about our fundraising activities during 2021-22.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Glass Door Homeless Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”.

Report of the Trustees - continued

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 October 2022 and signed on its behalf by:



.....
Brian Leathard - Chair of Trustees

Report of the Independent Auditors to the Members of Glass Door Homeless Charity

Opinion

We have audited the financial statements of Glass Door Homeless Charity (the 'charitable company') for the year ended 31 May 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditors 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 charitable 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Report of the Independent Auditors to the Members of Glass Door Homeless Charity - continued

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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

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 a Report of the Independent Auditors 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 charitable company is required to comply with both company law and charity law as applicable in England and Wales and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.

Report of the Independent Auditors to the Members of Glass Door Homeless Charity - continued

- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Billingham FCA (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Date: 26/10/2022
Date:

Statement of Financial Activities (Incorporating an Income and Expenditure Account)

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and grants	2	1,704,380	570,271	2,274,651	2,925,295
Bank interest receivable		1,594	-	1,594	2,765
Other income		676	-	676	16,795
Total		1,706,650	570,271	2,276,921	2,944,855
EXPENDITURE ON:					
Raising Funds	3	415,389	3,899	419,288	288,592
Charitable activities					
Operations	3	668,593	442,342	1,110,935	1,522,360
Casework	3	843,627	192,162	1,035,789	729,876
Day/Guest Services	3	49,261	1,054	50,315	52,851
Total		1,976,870	639,457	2,616,327	2,593,679
NET INCOME	4	(270,220)	(69,186)	(339,406)	351,176
RECONCILIATION OF FUNDS					
Total funds brought forward	13	1,485,796	94,665	1,580,461	1,229,285
TOTAL FUNDS CARRIED FORWARD	13	1,215,576	25,479	1,241,055	1,580,461

Continuing Operations

All income and expenditure has arisen from continuing activities.
The notes 1 to 14 form part of these financial statements.

Balance Sheet at 31 May 2022

		2022	2021
	Notes	£	£
FIXED ASSETS			
Tangible assets	8	55,066	59,600
CURRENT ASSETS			
Debtors	9	85,568	35,926
Cash at bank and in hand		1,253,053	1,606,995
		<u>1,338,621</u>	<u>1,642,921</u>
CREDITORS			
Amounts falling due within one year	10	(152,632)	(122,060)
NET CURRENT ASSETS		<u>1,185,989</u>	<u>1,520,861</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,241,055</u>	<u>1,580,461</u>
NET ASSETS		<u>1,241,055</u>	<u>1,580,461</u>
FUNDS			
Unrestricted funds	13	1,215,576	1,485,796
Restricted funds	13	25,479	94,665
TOTAL FUNDS		<u>1,241,055</u>	<u>1,580,461</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 20 October 2022 and were signed on its behalf by:



.....
Kate Coles – Trustee

The notes 1 to 14 form part of these financial statements.

Cash Flow Statement for the year ended 31 May 2022

	2022	2021
	£	£
Cash flows from operating activities:		
Cash generated from operations (see below)	(332,929)	441,195
Net cash provided by operating activities	(332,929)	441,195
Cash flows from investing activities:		
Purchase of tangible fixed assets	(22,607)	(22,782)
Proceeds from sale of tangible fixed assets	-	16,795
Interest received	1,594	2,765
Net cash provided used in investing activities	(21,013)	(3,222)
Change in cash and cash equivalents in reporting period	(353,942)	437,973
Cash and cash equivalents at beginning of reporting period	1,606,995	1,169,022
Cash and cash equivalents at end of reporting period	1,253,053	1,606,995
Net income for the reporting period (as per statement of financial activities)	(339,406)	351,176
Adjustments for:		
Depreciation charges	27,141	25,091
Interest received	(1,594)	(2,765)
Gain on disposal of tangible fixed assets	-	(16,795)
(Increase) / decrease in debtors	(49,642)	22,997
Increase in creditors	30,572	61,491
Net cash (used in) / provided by operating activities	(332,929)	441,195
Analysis of cash and cash equivalents		
Cash at bank and in hand	1,253,053	1,606,995
Total cash and cash equivalents	1,253,053	1,606,995

Notes to the Financial Statements for the year ended 31 May 2022

I. Accounting Policies

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees consider that the Charity's cash at the date of approval of the financial statements and its projected cash flows for the following year are sufficient such that the Charity remains a going concern for the foreseeable future, being a period of at least 12 months from the date of approval of these financial statements. In making this judgement, the trustees and senior management team have considered future agreed funding and the anticipated impact of external factors on future funding and expenditure.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements in accordance with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities at the reporting date and the reported amounts of revenues and expenses during the reporting period. The critical judgements and estimates are reflected in these accounting policies.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income when appropriate:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity only where this can be quantified. The value of the nightly shelter venues provided at no charge by churches is not quantified and has not been included in these accounts. The value of services provided by volunteers has not been included in these accounts. Donated goods are measured at fair value and included within income.
- Investment income is included when receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include audit fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time or estimated usage basis as set out in the notes to these accounts.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £250 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4 years.

Notes to the Financial Statements for the year ended 31 May 2022, continued

I. Accounting Policies – continued**Cash at bank and in hand**

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

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised at their settlement amount, after allowing for any trade discounts due.

Financial instruments

The Charity 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.

Employee benefits

Short-term benefits are recognised as an expense in the period in which the service is received. Termination benefits are accounted for on an accrual basis and in line with FRS 102. The Charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities in the period to which they relate and are allocated between activities and funds based on the use of the resource i.e. where employees spend their time.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged on a straight-line basis over the period of the lease.

2. Donations and Grants

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Corporate	502,580	4,011	506,591	353,046
Individuals	688,832	-	688,832	698,263
Trusts and Foundations	440,695	493,023	933,718	1,618,475
Religious institutions	41,424	5,313	46,737	110,104
Other charitable income	30,849	67,924	98,773	145,407
	1,704,380	570,271	2,274,651	2,925,295

Donated goods and services are included above and, in the current year amounted to £87,018 (2021: £81,171). This included legal and other professional advice in relation to moving to a new office (valued at £60,000), legal advice for setting up the hostel (valued at £10,000) and provision of a venue for a supporter event (valued at £5,665).

Notes to the Financial Statements for the year ended 31 May 2022, continued

3. Resources Expended

	Basis of allocation	Operations £	Casework £	Day/ Guest Services £	Raising Funds £	Support & Governance £	2022 Total £	2021 Total £
Costs directly allocated to activities:								
Staff costs	Direct	509,229	665,029	26,728	249,471	130,254	1,580,711	1,564,623
Casework expenses	Direct	-	44,622	-	-	-	44,622	17,930
Fundraising	Direct	-	-	-	51,800	-	51,800	24,827
Photography, film, advertising and design fees	Direct	-	-	-	-	12,977	12,977	-
Hostel rent and move-on accommodation	Direct	291,595	-	-	-	-	291,595	457,792
Catering	Direct	36,779	-	472	-	-	37,251	78,145
Equipment	Direct	16,482	-	-	-	-	16,482	49,937
Premises	Direct	-	33,492	-	-	-	33,492	15,807
Cleaning and laundry	Direct	6,625	-	-	-	-	6,625	20,424
Other expenses	Direct	13,644	-	74	-	-	13,718	27,937
Guest deposit, accommodation and reconnection expenses	Direct	-	68,910	-	-	-	68,910	19,856
Guest materials	Direct	-	-	6,316	-	-	6,316	20,830
Other guest expenses	Direct	-	-	8,679	-	-	8,679	5,691
Van expenses	Direct	6,756	-	-	-	-	6,756	12,164
Insurances	Usage	8,598	7,937	411	2,941	1,394	21,281	17,131
		889,708	819,990	42,680	304,212	144,625	2,201,215	2,333,094
Support costs allocated to activities:								
Premises – rent, rates and running costs	Usage	31,170	31,169	-	31,170	31,169	124,678	34,227
Recruitment and training	Usage	13,131	12,123	618	4,485	2,145	32,502	66,623
Printing, postage and stationery	Usage	2,136	1,972	100	729	349	5,286	6,499
Monitoring and evaluation	Usage	8,999	8,309	423	3,074	1,470	22,275	18,484
Audit	Usage	1,430	1,320	67	489	234	3,540	3,301
Auditor non-audit work	Usage	4,552	4,203	214	1,555	744	11,268	12,595
Legal and compliance	Usage	35,151	21,787	345	23,176	16,201	96,660	25,490
Telecommunications	Usage	5,181	4,784	244	1,770	846	12,825	11,211
IT expenses	Usage	21,659	19,997	1,019	7,399	3,538	53,612	41,207
Sundry expenses	Usage	9,453	8,728	445	3,229	1,544	23,399	3,792
Bank charges	Usage	778	718	37	266	127	1,926	12,064
Depreciation	Usage	15,883	7,046	359	2,606	1,247	27,141	25,092
		149,523	122,156	3,871	79,948	59,614	415,112	260,585
Allocated costs		1,039,231	942,146	46,551	384,160	204,239	2,616,327	2,593,679
Reallocated support & governance costs	Usage	71,704	93,643	3,764	35,128	(204,239)	-	-
Total expenditure 2022		1,110,935	1,035,789	50,315	419,288	-	2,616,327	2,593,679
Total expenditure 2021		1,522,360	729,876	52,851	288,592	-	-	2,593,679

Basis of allocation of costs

Direct – directly attributable to the activity

Usage – estimated usage based on staff costs per activity or usage of space as appropriate

Notes to the Financial Statements for the year ended 31 May 2022, continued

4. Net Income

Net income is stated after charging:

	2022	2021
	£	£
Auditors' remuneration	3,540	3,301
Other non-audit services	11,268	12,595
Depreciation – owned assets	27,141	25,092
Other operating leases	104,914	34,227

5. Trustees' Remuneration and Benefits

No remuneration or other benefits was paid to trustees in the year ended 31 May 2022 (2021: £nil).

Trustee expenses of £21 pertaining to recruitment were paid to one trustee in the year ended 31 May 2022 (2021: £nil).

6. Staff Costs

	2022	2021
	£	£
Wages and salaries	1,406,917	1,420,916
Social security costs	134,486	121,836
Employer's contribution to defined benefit pension schemes	29,116	21,871
Redundancy costs	10,192	-
Total Staff Costs (note 3)	1,580,711	1,564,623
Average number of employees during the year	55	56

During the 25-week period in which our winter services were in operation (2021: 30-week period), the average number of employees was 75 (2021: 75). For the remainder of the year, the average number of employees was 34 (2021: 30).

The key management personnel consists of 6 roles. The total remuneration (including taxable benefits and employer's pension and social security contributions) of the key management personnel for the year was £307,713 (2021: five roles with total remuneration of £225,395). No employees received emoluments in excess of £60,000 (2021: 1).

During the year, the Charity undertook a review of its planned services for the year 2022-23, including its fundraising goals and the Charity's overall financial situation. The review indicated a need for the Charity to restructure in order to fulfil its plans, maintain its sustainability and to safeguard its future and ultimately, its ability to continue to be here for those who need its support. No redundancy costs remained unpaid at 31 May 2022 (2021: £nil).

Notes to the Financial Statements for the year ended 31 May 2022, continued

7. Comparatives for the Statement of Financial Activities

For the year ended 31 May 2021

	Unrestricted funds	Restricted funds	2021 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and grants	1,941,014	984,281	2,925,295
Bank interest receivable	2,765	-	2,765
Other income	16,795	-	16,795
Total	1,960,574	984,281	2,944,855
EXPENDITURE ON:			
Raising Funds	288,592	-	288,592
Charitable activities			
Winter Services	808,021	714,339	1,522,360
Casework	426,148	303,728	729,876
Day/Guest Services	52,851	-	52,851
Total	1,575,612	1,018,067	2,593,679
NET INCOME	384,962	(33,786)	351,176
RECONCILIATION OF FUNDS			
Total funds brought forward	1,100,834	128,451	1,229,285
TOTAL FUNDS CARRIED FORWARD	1,485,796	94,665	1,580,461

Notes to the Financial Statements for the year ended 31 May 2022, continued

8. Tangible Fixed Assets

	Motor Vehicles £	Office Equipment £	Leasehold Improvements £	Total £
COST				
At 1 June 2021	36,405	82,805	-	119,210
Additions	-	21,147	1,460	22,607
Disposals	(8,194)	(15,249)	-	(23,443)
At 31 May 2022	28,211	88,703	1,460	118,374
DEPRECIATION				
At 1 June 2021	18,939	40,671	-	59,610
Disposals	(8,194)	(15,249)	-	(23,443)
Charge for year	8,252	18,889	-	27,141
At 31 May 2022	18,997	44,311	-	63,308
NET BOOK VALUE				
At 31 May 2022	9,214	44,392	1,460	55,066
At 31 May 2021	17,466	42,134	-	59,600

9. Debtors: Amounts Falling Due Within One Year

	2022 £	2021 £
Other debtors (rent deposit)	36,600	-
Gift Aid income tax recoverable	16,546	13,220
Accrued income receivable	10,747	1,308
Prepayments	21,675	21,398
	85,568	35,926

Notes to the Financial Statements for the year ended 31 May 2022, continued

10. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Social security and other taxes	46,199	29,288
Accruals	106,433	92,772
	152,632	122,060

11. Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	113,793	3,548
Two to five years	11,634	-
Greater than five years	-	-

Due within one year includes the Glass Door offices rental of £105,127 (2021: £2,626).

12. Analysis of Net Assets Between Funds

	Unrestricted fund	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	55,066	-	55,066	59,600
Current assets	1,313,142	25,479	1,338,621	1,642,921
Current liabilities	(152,632)	-	(152,632)	(122,060)
Total funds 2022	1,215,576	25,479	1,241,055	
Total funds 2021	1,485,796	94,665		1,580,461

Notes to the Financial Statements for the year ended 31 May 2022, continued

13. Movement in Funds

	At 1 June 2021 £	Incoming resources £	Resources expended £	At 31 May 2022 £
Unrestricted funds				
General fund	1,485,796	1,706,650	(1,976,870)	1,215,576
Restricted funds				
Winter Services	-	437,705	(437,705)	-
Casework	84,865	128,350	(187,736)	25,479
Other salaries	9,800	4,216	(14,016)	-
	<u>94,665</u>	<u>570,271</u>	<u>(639,457)</u>	<u>25,479</u>
TOTAL FUNDS	<u>1,580,461</u>	<u>2,276,921</u>	<u>(2,616,327)</u>	<u>1,241,055</u>

Comparative fund movements:

	At 1 June 2020 £	Incoming resources £	Resources expended £	At 31 May 2021 £
Unrestricted funds				
General fund	1,100,834	1,960,574	(1,575,612)	1,485,796
Restricted funds				
Night shelter	-	683,031	(683,031)	-
Casework	113,342	254,382	(282,859)	84,865
Other salaries	9,567	46,868	(46,635)	9,800
Employee Wellbeing	5,542	-	(5,542)	-
	<u>128,451</u>	<u>984,281</u>	<u>(1,018,067)</u>	<u>94,665</u>
TOTAL FUNDS	<u>1,229,285</u>	<u>2,944,855</u>	<u>(2,593,679)</u>	<u>1,580,461</u>

Notes to the Financial Statements for the year ended 31 May 2022, continued

13. Movements in Funds - Continued

Purpose of restricted funds:

- The Night Shelter Fund is specifically to meet the cost of providing and staffing winter accommodation for people experiencing homelessness and any expenses incurred in providing such accommodation.
- The Casework Fund is specifically to meet the costs of providing assistance and referral services to winter accommodation and day centre guests.
- The Other Salaries Fund is provided to meet the salary costs of particular staff members as specified by the donors.
- The Employee Wellbeing Fund is to meet the costs of providing wellbeing services to employees.
- The Winter Services Fund is specifically to meet the cost of providing and staffing hostel accommodation and community dinner services for people experiencing homelessness during the period when shared shelter accommodation was not permitted and any expenses incurred in providing such services.

14. Related Party Disclosures

Trustee expenses of £21 pertaining to recruitment were paid to one trustee in the year ended 31 May 2022 (2021: £nil). There were no other related party transactions for the year ended 31 May 2022 (2021: £nil).

Financial and In-kind Supporters

Glass Door would like to thank all the volunteers, schools, religious institutions, individuals, corporations, trusts and foundations whose contributions made it possible to continue our work this past year. Here we acknowledge some of our wonderful supporters.

Charitable Trusts and Foundations

A G Golding Charitable Trust	London Community Foundation
The Albert Hunt Trust	MariaMarina Foundation
Allegro Trust	Marsh Charitable Trust
An Extra Mile Char Trust	Masonic Charitable Foundation
Ann Jane Green Trust	The Matson Ground Charitable Trust
Annette Duvollet Charitable Trust	The Matthew Trust
The Anthony & Pat Charitable Foundation	The Mercers' Company
Austin & Hope Pilkington Trust	Na Mokulua
The Beatrice Laing Trust	National Benevolent Charity
Bruce Wake Charitable Trust	National Lottery Community Fund
The Cadogan Charity	Orange Tree Trust
CAF America	Our Aim Appeals
The Calleva Foundation	Pemberton Fund
Caridon Foundation	Permira Foundation
The Daisy Trust	The Persula Foundation
Daughters of The Cross Provincialate	R N and G Maini Charitable Trust
Desmond Harris Charitable Trust	The Roger De Haan Charitable Trust
Dischma Charitable Trust	Sir James Roll Charitable Trust
The Fitton Trust	Souter Charitable Trust
The Foyle Foundation	St Martin in The Fields Charity
Fund For Human Need	St Paul's German Evangelical Reformed Church Trust
The Generation Foundation	Stelios Philanthropic Foundation
Glasspool Charitable Trust	Strand Parishes Trust
The C.G. Hacking Charitable Trust	Streets of London
Hammersmith & Fulham Giving	StreetSmart
Homeless Link	Talisman Charitable Trust
Hornby Lonsdale Charitable Trust	Tides Foundation
The Hospital Saturday Fund	Tolkien Trust
Inner London Magistrates' Court's Poor Box Charity	Trees Cazenove Charitable Trust
J & S Asquith Charitable Trust	Vengrove Charitable Foundation
J L S Lonsdale Charitable Trust	The Whinfell Charitable Fund
The Jongen Charitable Trust	The Wimbledon Foundation
Josephine Countess of Sefton Deceased Will Trust	Wogen Anniversary Trust
The Julia and Hans Rausing Trust	The Worshipful Company of Basketmakers 2011 Trust
The Keith Coombs Trust	The Worshipful Company of Builders' Merchants
League of Helping Hands	The Worshipful Company of Hackney Carriage Drivers
LHA London Ltd	

Financial and In-kind Supporters - continued

Charities, Community and Voluntary Groups

Apollo 19
The Biscuit Fund
Clothing Collective
Embassy of The Republic of Poland
Family Action
Fareshare
The Felix Project
Fulham and Hammersmith Choral Society
Hammersmith BID
Heart of Christ
The Honourable Society of Lincoln's Inn
Housing Justice
Kensington Singers
Literary Laughs
London Eats
Philanthropunks
The Railway
Rotary Club of Kensington & Chelsea
Rotary Club of Putney
The Shoebox Project
Social Bite
The Worshipful the Mayor of the Royal Borough of
Kensington & Chelsea, Councillor Gerard Hargreaves:
Charity of the Year
UCL Student Action Against Homelessness Society

Educational Institutions

Christ Church Primary School
Downe House School
Eton College
Gearies Primary School
Kensington Prep School
Newton Prep
Oratory RC Primary School
Orchard House School
St Joseph's Catholic Primary School
St Mary's CE Primary School
St Paul's Catholic College

Financial and In-kind Supporters - continued

Companies and Local Businesses

99p Recycling Group	London Capital Group Limited
Alliance Bernstein	M K Ginder & Sons
Amanda Harrington	Martins Properties
Antin Infrastructure Partners	Nest Relocations
AppDynamics	Oros Holding SA
Blackrock Investment Management (Uk) Limited	Polar Insight
Burnt Oak (Cameron Court) Limited	Properly
CBRE UK	Rathbones
Cheniere Marketing Ltd	Round Hill Capital
Cheval Collection	Sainsbury's (Askew Road)
Clarion Housing Group	Sainsbury's (Hammersmith)
Climate FM	Sainsburys Local (Chiswick)
Cow & Co London	Sainsburys Supermarkets Ltd
CVC Credit Partners	Saqi Books
Eden Springs	Savills (Kensington Church Street)
Europa Capital Partners LLP	John Sisk & Son Ltd
Eversheds Sutherland	SMBC Bank International plc
FIL SIPP Trustee (UK) Limited	Spider
Gateglow Ltd	Spring Capital Partners
Giveclarity	State Street Global Advisors
Goldman Sachs	Stay Club Camden
The Good Slice	SVG Business Info Ltd
Helikon Shipping Enterprises Limited	Tom Faulkner Ltd
Howdens Joinery	UniTrust Protection Services
Imagination Industries Incubator	Vectura Limited
Jacobs	Vengrove Real Estate Management
John D Wood (Chelsea Green)	Vitol services Ltd
K&L Gates LLP	Waitrose & Partners (Richmond)
Kelling Designs	Warrener Stewart
Kensington, Chelsea & Westminster Chamber of Commerce	Waverton Investment Management
Knight Harwood	Weil, Gotshal & Manges (London) LLP
Lane Clark & Peacock LLP	Well Kneaded
Legal & General Assurance Society Ltd	Winch Design
Little Waitrose (Old Brompton Road)	

Financial and In-kind Supporters - continued

Religious Institutions

All Saints Fulham
All Saints, Tooting
Brompton Oratory
Essex Unitarian Church
Festival of Life
Holy Trinity Brompton
Holy Trinity Brook Green
Our Lady of Victories, Kensington
Our Most Holy Redeemer & St. Thomas More
Putney Methodist Church
Richmond Team Ministry
Saints Sebastian & Pancras Catholic Church
Sisters of Nazareth
Society of the Sacred Heart
St Barnabas Church, Clapham Common
St Barnabas Church, Kensington
St Columba's Church of Scotland
St Dionis Church, Parson's Green
St Gabriel's, Cricklewood
St Helen's Church, North Kensington
St John The Divine, Richmond
St John's Church, Fulham

St Luke's Church, Battersea
St Luke's Church, Kew
St Luke's and Christ Church, Chelsea
St Margaret's Church, Putney
St Mary Abbots Parish Church
St Mary The Boltons
St Mary with St Alban, Teddington
St Mary's Barnes
St Mary's, Battersea
St Mary's Church, Putney
St Mary's with St George's German Lutheran Church
St Michael's, Wandsworth Common
St Paul's Church, Wimbledon Parkside
St Peter's Church, Battersea
St Peter's Church, Hammersmith
St Peter's Church, Notting Hill
St Philip's Church, Kensington
St Richard's Church, Ham
St Simon's, Rockley Road
United Benefice of Holland Park

Accounts



**REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS**

for the Year ended 31 May 2021
for
GLASS DOOR HOMELESS CHARITY

TRADING AS
Glass Door

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Reference and Administrative Details

Trustees

Asitha Ameresekere (appointed 19 April 2021)
Mary Benton
Kate Coles (Treasurer)
Marie Green
Ralph Griffin
Stacy Jansz
Brian Leathard (Chair of Trustees)
Shuna Mason (Company Secretary)
Amanda Sheppard

Registered Office

Chelsea Methodist Church
155a Kings Road
London SW3 5TX

Registered Company Number

03950659 (England and Wales)

Registered Charity Number

1083203

Independent Auditors

Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Chief Executive Officer/Chief Operating Officer

Lucy Horitz (previously Abraham)

The role of Chief Operating Officer was redesignated as Chief Executive Officer from June 2020.

Bankers

Metro Bank
234 King's Road Chelsea
London SW3 5UA

HSBC
22 Victoria Street
London
SW1 8ON

Report of the Trustees

The trustees, who are also directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 May 2021. The trustees have adopted the provisions of 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).

Our Vision and Aims

Our vision is a future where no one has to sleep on the streets of London. We exist to support people who are homeless and whom no one else can or will help.

We aim to bring practical and emotional support and some stability to help people get back on their feet.

Our Objectives

Summary of objectives set out in our governing document:

The Charity's objectives are set out in its Memorandum of Association drafted and signed by its members on 2 March 2000. It states: The Charity's Object is to respond to the needs associated with homelessness within the area of West London, by means of:

- The provision of information to assist homeless people;
- The provision of laundry facilities, showers and related services;
- The provision of emergency night shelters;
- The provision of accommodation for the purpose of rehabilitation and training;
- The provision of training to assist homeless people to find work or meaningful occupation;
- The enabling of other groups to meet the needs associated with homelessness;
- Other activities that will enable the needs associated with homelessness to be met or that will assist homeless people and those who have suffered homelessness or who are in housing need.

Main objectives and strategies for the year:

Our overall objective for the year was to scale up our capacity to support everyone who turned to Glass Door to find routes out of homelessness.

Our specific objectives relating to our year-round casework advice service were as follows:

- Maximise sustainable outcomes achieved for our guests
- Increase team capacity in line with growing demand/guest needs
- Develop creative solutions to overcoming shortage of suitable housing
- Ensure our casework service is informed using a data and evidence-based approach

During the winter, we originally aimed to open our 2020-21 church-based winter night shelters for 22 weeks from 2 November 2020 to 5 April 2021. However, government guidance did not allow rotating communal night shelters during the Covid pandemic. With the usual model not possible, we adopted new services to provide places for our guests to sleep, eat and access advice. Instead, during the winter of 2020-2021 we aimed to:

- Provide a safe place to sleep and find food for those individuals turning to the Charity. Our strategy was to:
 - Provide two hostels in London with approximately 100 bed spaces every night.
 - Provide a seven-night a week community dinner service in all the boroughs in which we normally operated: the Royal Borough of Kensington & Chelsea, Hammersmith & Fulham, Wandsworth and Richmond.
- Provide support to help guests staying in our winter accommodation to find and keep employment and housing. Our strategy was to:
 - Ensure that guests had access to advice and support from Caseworkers within our new winter services projects.
 - Continue to develop our partnerships with local authorities, housing providers and other agencies to ensure we were offering the best possible chance of a successful, long term housing outcome for each of our guests.

Report of the Trustees

- Develop and implement an advocacy strategy, to represent the needs of our guests, who are often voiceless. Through improved policy and practice, Glass Door aimed to achieve better outcomes for people who are experiencing – or are at risk of experiencing – homelessness in London. Our objectives for the year were to:
 - Hold workshops with staff, volunteers and guests to establish priority areas
 - Develop a strategy to document what change we were aiming to achieve and how we would achieve it; and,
 - Build our advocacy contacts to ensure we are well-placed to influence relevant press, politicians and policy makers.

Report of the Trustees - continued

Our Activities and Achievements

Casework

Glass Door caseworkers provide one-to-one tailored advice to our guests. This advice is open to all and operates year-round. Before the pandemic, most meetings between guests and caseworkers happened at five partner day centres in west and south-west London. However, the pandemic made it impossible for some of these centres to stay open, so we found new COVID-safe ways of working. We were one of very few organisations who never closed our doors throughout the whole pandemic. Makeshift meetings took place on the pavement, or wherever a spare office could be found. We distributed mobile phones to make remote contact easier. We set up a temporary unit at the Hut in Chelsea, a building close to our headquarters that was freely loaned by one of our partners.

Over the financial year 2020-2021, our casework team met with approximately 1,370 individuals (2019-20 1,434 individuals), working with them to bring many positive changes:

- 317 guests moved into stable accommodation (256 in 19-20)
- 47 found employment whilst using our services (67 in 19-20)
- 138 claimed benefit entitlements (135 in 19-20)
- 135 food vouchers distributed (47 in 19-20)
- 141 granted status under the EU Settlement Scheme (141 in 19-20)
- 141 registered with a GP and/or received a COVID-19 vaccination (35 in 19-20)
- 70 guests received ID (73 in 19-20)
- 32 bank accounts opened (39 in 19-20)

During the year, we expanded the casework team from 14 to 17 people. This included the introduction of new specialist areas such as a Complex Needs Caseworker and expansion of the work of the Tenancy Support Worker. We developed partnerships with a number of new housing providers to enable us to better meet the housing needs of certain types of guest, such as single guests aged under 35, refugees and guests in need of ongoing low-level support. We introduced new tools and resources to aid the tracking of data on our inform database and created new dashboards to allow for regular review of outputs and outcomes, enabling us to better allocate resource and improve our success rate with guests.

Winter Services – Hostels

Glass Door needed to find a new way to help people off the street in winter during the pandemic. We pivoted quickly to launch two single-room accommodation hostels in Central London. Each day around 100 individuals could access their own room, complete with meals and on-site personalised advice service from Glass Door caseworkers. The project not only supported people off the street, it provided access to healthcare, security, stability and dignity during a turbulent year.

Over the course of the 2020-2021 winter season:

- 199 individuals stayed in our individual room hostels
- 15,856 bed spaces were filled
- At least 39% of guests that stayed with us had no recourse to public funds
- 64 guests moved into more permanent accommodation (an additional 15 guests moved into other forms of housing when the project closed in June 2021)
- 75% of guests reported that their belief that they could find a way out of homelessness had grown whilst staying with Glass Door.

Winter Services – Community Dinner Programme

Glass Door partnered with local churches and community centres to run a dinner service every night for 22 weeks for people experiencing, or at risk of experiencing homelessness during the pandemic. Some sat inside; others took meals to go. For many, the dinner service was the only source of regular hot food.

The dinner service also provided an opportunity to engage with caseworkers who were on hand to provide advice and support. Guests arrived in need of a hot meal and leave with a connection to an experienced professional dedicated to

Report of the Trustees - continued

finding them a way out of homelessness. We served a total of 10,309 meals to at least 343 individuals with 7 different venues hosting the service across 4 London boroughs.

Volunteers and Partners

While opportunities this year were reduced due to restrictions imposed by the pandemic, volunteers still played essential roles in the delivery of services. Volunteers cooked, served food, delivered donations, acted as translators, advised, helped answer phones and more. A total of 470 volunteers actively engaged in supporting our services during the year (1,633 in 19-20).

Glass Door partners with a wide range of other organisations to ensure guests have access to specialist services. These partners provide support in a variety of areas, including mental and physical health, debt, addictions, gender-based violence, modern slavery, immigration, skills training, language classes, employment, clothes and food. Five of our partners host Glass Door caseworkers at their centres, so guests can find advice and support during the daytime.

Advocacy

Working with a pro bono expert volunteer, Glass Door developed an advocacy strategy, which identifies the following key future priorities:

- The Government communicates a clear and well-resourced response to rising homelessness;
- Migrants in pre-settled status have an automatic right to reside in the UK; and
- The Government removes the benefit cap or, as an interim measure, suspend the cap or ring-fence the standard allowance so that housing assistance cannot eat into funds intended for living support.

During the year, Glass Door staff have spoken to policymakers, politicians and press to ensure the voices of our guests and the challenges they face are heard. In the past year, Glass Door's work has been featured in multiple news outlets.

We also focused on the need for people who are homeless to have priority access to vaccines and warnings about the impact of COVID-19 on those who are homeless. In March 2020, Glass Door's guests were among the first to access hotel rooms under the government's "Everyone In" scheme. In January 2021, staff in the homeless sector were recognised as having priority access to COVID-19 vaccines, and in February, our guests were given access to vaccines, followed by a national rollout of vaccine access for people experiencing homelessness in March 2021.

Public Benefit Statement

The trustees consider that the activities of Glass Door provide benefit to homeless and precariously housed people in London. The Charity adds value through expertise, volunteers, economies of scale and partnerships - enabling those experiencing homelessness to find shelter and support to get off the streets.

By providing a safety net and a hand up out of homelessness, we help make the boroughs within which we operate a safer, more humane place for everyone.

The board of trustees regularly monitors and reviews the Charity's success in meeting its objectives and confirms that the activities of Glass Door described in this document are undertaken in pursuit of its aims. The trustees confirm they have had due regard to the Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Financial Review

Delivering the goals set out above required us to meet higher fundraising targets than ever before. We raised £2,944,855, an increase of £911,061, or 45%, on our total income (2020: £2,033,794). This was largely due to an increase in donations from trusts and foundations to assist with the delivery of our new winter services programmes during the Covid-19 pandemic.

Total expenditure for the period ending 31 May 2021 was £2,593,679, up 58% on 2020 (2020: £1,643,110). The increase is primarily due to cost of running our new winter services programmes with £457,792 spent on hostel rent, with our usual rolling shelters unable to operate due to government guidance.

Report of the Trustees - continued

Our main cost in the year was staffing (£1,564,623) which accounted for 60% of total expenditure. In our usual model both shelter space and volunteers are provided at no cost to the Charity whereas in the current year £457,792 was spent on hostel rent. If this is removed then staffing costs account for 73% of total expenditure in the year, which is in line with previous year spend (2020: 75%), of which 77% was for frontline staff such as Hostel staff and Caseworkers (2020: 76%).

Fundraising costs for the year were £288,592 (2020: £197,824), meaning that for every £1 spent, we successfully raised £10.14 (2020: £10.27). We coordinate many resources that are freely made available to us (space in churches, food and volunteers), meaning that the amount invested in fundraising in fact unlocked a value much greater than the amount raised.

At 31 May 2021 the total reserves carried forward were £1,580,461 (2020: £1,229,285) of which £1,485,796 related to unrestricted reserves and £94,665 to restricted reserves. While this represents a 29% increase in reserves from the previous year, it moves us closer to meeting our reserves policy (see below). The overall increase in reserves is intended to put Glass Door in a secure financial position to expand its winter services and casework. It has also enabled the Charity to robustly respond to the health emergency caused by the COVID-19 pandemic.

Donations and grants came through a combination of charitable trusts and other charities, individual giving, corporate giving and church donations. Glass Door is an independent charity that receives no funding that impedes our open access policy. The Sleep Out fundraising event in October 2020 raised £166,474 (£245,559 in October 2019) from a range of sources with over 300 participants giving up their beds to raise awareness and funds. The 2020 event was entirely virtual, with participants sleeping in their gardens, church halls or other venues, as the pandemic prevented the live event in Duke of York Square.

Charitable trusts and foundations contributed £1,618,475, representing 55% of our fundraising income. Individual donations totalled £698,263 (24%), corporate donations totalled £353,046 (12%), churches provided £110,104 (4%), and schools and community groups contributed £145,407 (5%).

Reserves policy

As part of the annual review of our reserves policy, Glass Door assesses the financial risks surrounding our future ability to provide our services in the following months and years.

The reserves policy was revised in March 2021. In “normal” circumstances the Charity aims to hold reserves of at least 12 months’ worth of permanent staff salaries and fixed overheads less secured income (pledges from trusts and committed donations). Prior to March 2021, secured income was not taken into account.

This prudent reserves policy allows us to maintain our office premises and to offer permanent staff a measure of job security, which assists us with training and retention and delivers a crucial element of continuity of service for our guests. This prudent policy has enabled the Charity to rise to the unforeseen challenges presented by the COVID-19 pandemic and to continue to deliver and develop services to the homeless community in accordance with our objectives.

The Charity had reserves of £1,580,461 at 31 May 2021. While ensuring that the Charity is sustainable and able to continue its services year on year with the greatest efficiency we can achieve, we believe that the current unprecedented situation is such that we should be prepared to use some of our reserves to meet rising levels of demand. In these “uncertain times”, one thing that is certain is that people will continue to turn to Glass Door’s services.

As with all organisations, we are planning ahead based on a number of different scenarios. We are doing our best to promote shelter, casework and food within Government regulations, which are frequently changing, within the resources available to us. Although we are consistently astounded by the generosity of our donors, in an economic climate of uncertainty we should anticipate that some income sources may reduce, especially with greater competition for financial support. The response from donors over recent months, however, has been very positive.

The trustees therefore consider the reserves policy of the Charity to be set at a sensible and prudent level to deal with the Charity’s affairs in an orderly and practical way, to ensure that the Charity is sustainable from year to year, to deliver continuity and to plan for expansion.

Report of the Trustees - continued

Future Plans

While the coming year will continue to be a year of uncertainty at Glass Door, we are determined to keep our doors open to all in need of safe shelter and a route out of homelessness.

We had worked for many months to develop plans which would enable us to safely reopen communal night shelters with our partner churches from November 2021. However, the arrival of the Omicron variant and the uncertainties surrounding it have led us to take the difficult decision not to reopen night shelters this year.

Plans for the winter of 2021-22 include;

- A single-room hostel project from November to June in Westminster, providing accommodation for 56 people. This extension of the service launched in 2020 will provide guests with rooms in a central London location alongside meals and the tailored support offered by Glass Door's caseworkers. This safe room option can provide a path beyond the shelter for guests who are especially vulnerable, or who need more stability as they start a new job, for example.
- Working closely with local authorities to support everyone who turns to Glass Door to access the statutory emergency provision they are entitled to, particularly during Severe Weather Emergency Protocol (SWEP).

We continue to operate an advice service on a drop-in basis with our partner day centres and by appointment. We are increasing the number of daytime services we partner with (and provide a caseworker at) from five to seven so that people experiencing homelessness will be able to access quality casework at more locations.

As previously, we will provide food vouchers, toiletries, phones, phone credit and bus tickets to meet guests' immediate needs. We also aim to increase our range of services, including access to computers for all and smartphones for engaged guests staying in our hostels to improve digital inclusion, English language classes, lockers, and move-in support. We have re-launched our Women's Group which had been closed since the pandemic started.

Structure, Governance and Management

Constitution

Glass Door Homeless Charity is a registered charity and company limited by guarantee and is governed by its Memorandum and Articles of Association. The company was incorporated on 17 March 2000 and registered as a charity on 6 November 2000 under the name of West London Churches Homeless Concern. The name was changed by a resolution of the members on 10 March 2015 and relevant filings made to Companies House and the Charity Commission shortly thereafter.

Recruitment and appointment of new trustees

New trustees are recruited on a periodic basis and are appointed in accordance with clauses 30-32 of the Articles of Association. Induction and training of new trustees is carried out by trustees with support from the Chief Executive Officer.

Where trustees have served for more than nine years their reappointment is subject to review by the board of trustees and takes into account the need for progressive refreshing of the board.

Governance, committee structure and decision-making

Glass Door Homeless Charity is run by a board of trustees that meets approximately six times a year. The trustees have been meeting on a more regular basis since the emergence of the COVID-19 pandemic.

The work of the board of trustees is supported by management meetings and a committee, with trustees responsible for overseeing specific areas of activity attending relevant management meetings. All significant strategic, financial and managerial decisions are made at board level and operational decisions are delegated to management. Key staff members and volunteers may attend the trustee and committee meetings.

The trustees determine which decisions can be made by the Chief Executive Officer and delegate accordingly.

Report of the Trustees - continued

Relationship between the Charity and related parties

Glass Door does not have any financial transactions with any related parties. Trustees have not received any remuneration or received any other benefits from the Charity or a related entity. No trustee expenses have been incurred.

Risk assessment

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have recognised that there are risks to which the Charity is exposed. Trustees actively manage these risks via a risk register, and systems have been established to mitigate known risks. For example, risk assessment inspections have been conducted at all venues. Likewise, policies and systems have been put in place around financial controls, employment procedures, agreements with participating churches and volunteer training.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Glass Door Homeless Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

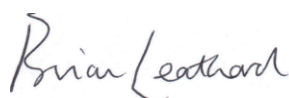
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 January 2022 and signed on its behalf by:



.....
Brian Leathard - Chair of Trustees

Report of the Independent Auditors to the Members of Glass Door Homeless Charity

Opinion

We have audited the financial statements of Glass Door Homeless Charity (the 'charitable company') for the year ended 31 May 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditors 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 charitable 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Report of the Independent Auditors to the Members of Glass Door Homeless Charity - continued

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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

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 a Report of the Independent Auditors 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 charitable company is required to comply with both company law and charity law as applicable in England and Wales and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.

Report of the Independent Auditors to the Members of Glass Door Homeless Charity - continued

- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Billingham FCA (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Date: 25 January 2022.

Statement of Financial Activities (Incorporating an Income and Expenditure Account)

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and grants	2	1,941,014	984,281	2,925,295	2,030,847
Bank interest receivable		2,765	-	2,765	2,947
Other income		16,795	-	16,795	-
Total		1,960,574	984,281	2,944,855	2,033,794
EXPENDITURE ON:					
Raising Funds	3	288,592	-	288,592	197,824
Charitable activities					
Winter Services	3	808,021	714,339	1,522,360	743,605
Casework	3	426,148	303,728	729,876	660,331
Day/Guest Services	3	52,851	-	52,851	41,350
Total		1,575,612	1,018,067	2,593,679	1,643,110
NET INCOME	4	384,962	(33,786)	351,176	390,684
RECONCILIATION OF FUNDS					
Total funds brought forward	13	1,100,834	128,451	1,229,285	838,601
TOTAL FUNDS CARRIED FORWARD	13	1,485,796	94,665	1,580,461	1,229,285

Continuing Operations

All income and expenditure has arisen from continuing activities.
The notes 1 to 14 form part of these financial statements.

Balance Sheet at 31 May 2021

		2021	2020
	Notes	£	£
FIXED ASSETS			
Tangible assets	8	59,600	61,909
CURRENT ASSETS			
Debtors	9	35,926	58,923
Cash at bank and in hand		1,606,995	1,169,022
		<u>1,642,921</u>	<u>1,227,945</u>
CREDITORS			
Amounts falling due within one year	10	(122,060)	(60,569)
NET CURRENT ASSETS		<u>1,520,861</u>	<u>1,167,376</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,580,461</u>	<u>1,229,285</u>
NET ASSETS		<u>1,580,461</u>	<u>1,229,285</u>
FUNDS			
Unrestricted funds	13	1,485,796	1,100,834
Restricted funds	13	94,665	128,451
TOTAL FUNDS		<u>1,580,461</u>	<u>1,229,285</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 25 January 2022 and were signed on its behalf by:



.....
Kate Coles – Trustee

The notes 1 to 14 form part of these financial statements.

Cash Flow Statement for the year ended 31 May 2021

	2021	2020
	£	£
Cash flows from operating activities:		
Cash generated from operations (See below)	441,195	375,513
Net cash provided by operating activities	441,195	375,513
Cash flows from investing activities:		
Purchase of tangible fixed assets	(22,782)	(59,012)
Proceeds from sale of tangible fixed assets	16,795	-
Interest received	2,765	2,947
Net cash provided used in investing activities	(3,222)	(56,065)
Change in cash and cash equivalents in the reporting period	437,973	319,448
Cash and cash equivalents at the beginning of the reporting period	1,169,022	849,574
Cash and cash equivalents at the end of the reporting period	1,606,995	1,169,022
RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES		
	2021	2020
	£	£
Net income for the reporting period (as per statement of financial activities)	351,176	390,684
Adjustments for:		
Depreciation charges	25,091	19,487
Interest received	(2,765)	(2,947)
Gain on disposal of tangible fixed assets	(16,795)	-
Decrease/(increase) in debtors	22,997	(17,158)
Increase/(decrease) in creditors	61,491	(14,553)
Net cash provided by/(used in) operating activities	441,195	375,513

Notes to the Financial Statements for the year ended 31 May 2021

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees consider that the Charity's cash at the date of approval of the financial statements and its projected cash flows for the following year are sufficient such that the Charity remains a going concern for the foreseeable future, being a period of at least 12 months from the date of approval of these financial statements. In making this judgement, the trustees and senior management team have considered future agreed funding and the anticipated impact of external factors, including the COVID-19 pandemic, on future funding and expenditure.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements in accordance with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities at the reporting date and the reported amounts of revenues and expenses during the reporting period. The critical judgements and estimates are reflected in these accounting policies.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income when appropriate:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Charity only where this can be quantified. The value of the nightly shelter venues provided at no charge by churches is not quantified and has not been included in these accounts. The value of services provided by volunteers has not been included in these accounts. Donated goods are measured at fair value and included within income.
- Investment income is included when receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include audit fees and costs linked to the strategic management of the Charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time or estimated usage basis as set out in the notes to these accounts.

Notes to the Financial Statements for the year ended 31 May 2021, continued

1. Accounting Policies – continued**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £250 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4 years.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The Charity 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.

2. Donations and Grants

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Corporate	352,946	100	353,046	94,036
Individuals	693,121	5,142	698,263	697,469
Trusts and Foundations	748,656	869,819	1,618,475	977,239
Churches	109,084	1,020	110,104	89,982
Other charitable income	37,207	108,200	145,407	172,121
	1,941,014	984,281	2,925,295	2,030,847

Donated goods and services are included above and, in the current year amounted to £81,171. This consisted, in part, of £21,291 for pro bono legal advice on setting up hostels, £22,750 for Covid lateral flow tests, £11,596 for the provision and installation of Covid Perspex screens and £7,725 for personal protective equipment (PPE).

Notes to the Financial Statements for the year ended 31 May 2021, continued

3. Resources Expended

	Basis of allocation	Winter Services £	Casework £	Day/ Guest Services £	Raising Funds £	Support & Governance £	2021 Total £	2020 Total £
Costs directly allocated to activities:								
Staff costs	Direct	641,794	548,350	17,887	209,277	147,315	1,564,623	1,230,751
Caseworkers' expenses	Direct	-	17,930	-	-	-	17,930	19,749
Fundraising	Direct	-	-	-	24,827	-	24,827	18,436
Hostel rent and move-on accommodation	Direct	457,792	-	-	-	-	457,792	-
Catering	Direct	76,006	-	2,139	-	-	78,145	32,094
Equipment	Direct	49,937	-	-	-	-	49,937	48,712
Rent	Direct	-	15,807	-	-	-	15,807	1,950
Cleaning and laundry	Direct	20,424	-	-	-	-	20,424	39,059
Other operations expenses	Direct	27,937	-	-	-	-	27,937	9,677
Guest deposit, accommodation and reconnection expenses	Direct	-	19,856	-	-	-	19,856	11,822
Guest materials	Direct	-	-	20,830	-	-	20,830	7,035
Other guest expenses	Direct	-	-	5,691	-	-	5,691	-
Van expenses	Direct	12,164	-	-	-	-	12,164	21,833
Insurances	Usage	9,594	4,454	342	1,713	1,028	17,131	21,006
		1,295,648	606,397	46,889	235,817	148,343	2,333,094	1,462,124
Support costs allocated to activities:								
Premises	Usage	8,556	8,557	-	8,557	8,557	34,227	34,140
Recruitment and training	Usage	36,998	17,316	1,339	6,734	4,236	66,623	40,685
Printing, postage and stationery	Usage	3,610	1,689	130	657	413	6,499	11,464
Monitoring and evaluation	Usage	10,266	4,804	371	1,868	1,175	18,484	14,186
Audit	Usage	1,832	858	67	334	210	3,301	3,090
Auditor non-audit work	Usage	6,994	3,273	254	1,273	801	12,595	12,568
Legal	Usage	23,623	1,091	85	424	267	25,490	-
Telecommunications	Usage	6,226	2,914	225	1,133	713	11,211	9,465
IT expenses	Usage	22,884	10,710	828	4,165	2,620	41,207	22,310
Other expenses	Usage	2,106	986	76	383	241	3,792	3,850
Bank charges	Usage	6,700	3,136	242	1,219	767	12,064	9,741
Depreciation	Usage	20,382	2,753	213	1,071	673	25,092	19,487
		150,177	58,087	3,830	27,818	20,673	260,585	180,986
Allocated costs		1,445,825	664,484	50,719	263,635	169,016	2,593,679	1,643,110
Reallocated support & governance costs	Usage	76,535	65,392	2,132	24,957	(169,016)	-	-
Total expenditure		1,522,360	729,876	52,851	288,592	-	2,593,679	1,643,110
Total expenditure 2020		743,605	660,331	41,350	197,824	-		1,643,110
Basis of allocation of costs								
Direct – directly attributable to the activity								
Usage – estimated usage based on staff costs per activity								

Notes to the Financial Statements for the year ended 31 May 2021, continued

4. Net Income

Net income is stated after charging:

	2021	2020
	£	£
Auditors' remuneration	3,301	3,090
Other non-audit services	12,595	12,568
Depreciation – owned assets	25,092	19,487
Other operating leases	34,227	34,140

5. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

6. Staff Costs

	2021	2020
	£	£
Wages and salaries	1,420,916	1,105,447
Social security costs	121,836	102,234
Other pension costs	21,871	23,070
Total Staff Costs (note 3)	1,564,623	1,230,751

The average number of employees during the year was as follows:

Including winter services	56	44
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During the 30-week period in which our winter services were in operation (2020: 22-week period in which the night shelters were in operation), the average number of employees was 75 (2020: 66). For the remainder of the year, the average number of employees was 30 (2020: 28).

The key management personnel of the Charity consists of five roles. The total remuneration (including taxable benefits and employer's pension and social security contributions) of the key management personnel for the year was £225,395 (2020: three roles with total remuneration of £161,153). One employee received emoluments in excess of £60,000 but no more than £69,999 (2020: 0).

Notes to the Financial Statements for the year ended 31 May 2021, continued

7. Comparatives for the Statement of Financial Activities

For the year ended 31 May 2020

	Unrestricted funds	Restricted funds	2020 Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and grants	1,494,395	536,452	2,030,847
Bank interest receivable	2,947	-	2,947
Total	1,497,342	536,452	2,033,794
EXPENDITURE ON:			
Raising funds	197,824	-	197,824
Charitable activities			
Night Shelter	417,298	326,307	743,605
Casework	534,614	125,717	660,331
Day Services	26,073	15,277	41,350
Total	1,175,809	467,301	1,643,110
NET INCOME	321,533	69,151	390,684
RECONCILIATION OF FUNDS			
Total funds brought forward	779,301	59,300	838,601
TOTAL FUNDS CARRIED FORWARD	1,100,834	128,451	1,229,285

Notes to the Financial Statements for the year ended 31 May 2021, continued

8. Tangible Fixed Assets

	Motor Vehicles £	Office Equipment £	Total £
COST			
At 1 June 2020	63,414	60,022	123,436
Additions	-	22,783	22,783
Disposals	(27,009)	-	(27,009)
At 31 May 2021	36,405	82,805	119,210
DEPRECIATION			
At 1 June 2020	34,911	26,616	61,527
Disposals	(27,009)	-	(27,009)
Charge for year	11,037	14,055	25,092
At 31 May 2021	18,939	40,671	59,610
NET BOOK VALUE			
At 31 May 2021	17,466	42,134	59,600
At 31 May 2020	28,503	33,406	61,909

9. Debtors: Amounts Falling Due Within One Year

	2021 £	2020 £
Other debtors	-	3,034
Gift Aid income tax recoverable	-	18,266
Accrued income receivable	14,528	20,386
Prepayments	21,398	17,237
	35,926	58,923

Notes to the Financial Statements for the year ended 31 May 2021, continued

10. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Social security and other taxes	29,288	18,224
Accruals and deferred income	92,772	42,345
	<u>122,060</u>	<u>60,569</u>

11. Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	3,548	6,313
Two to five years	-	921
Greater than five years	-	-

Due within one year includes the Glass Door offices rental of £2,626 (2020: £2,626).

12. Analysis of Net Assets Between Funds

	Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	59,600	-	59,600	61,909
Current assets	1,548,256	94,665	1,642,921	1,227,945
Current liabilities	(122,060)	-	(122,060)	(60,569)
Total funds 2021	<u>1,485,796</u>	<u>94,665</u>	<u>1,580,461</u>	
Total funds 2020	<u>1,100,834</u>	<u>128,451</u>		<u>1,229,285</u>

Notes to the Financial Statements for the year ended 31 May 2021, continued

13. Movement in Funds

	At 1 June 2020 £	Incoming resources £	Resources expended £	At 31 May 2021 £
Unrestricted funds				
General fund	1,100,834	1,960,574	(1,575,612)	1,485,796
Restricted funds				
Winter Services	-	683,031	(683,031)	-
Casework	113,342	254,382	(282,859)	84,865
Other salaries	9,567	46,868	(46,635)	9,800
Employee wellbeing	5,542	-	(5,542)	-
	<u>128,451</u>	<u>984,281</u>	<u>(1,018,067)</u>	<u>94,665</u>
TOTAL FUNDS	<u>1,229,285</u>	<u>2,944,855</u>	<u>(2,593,679)</u>	<u>1,580,461</u>

Comparative fund movements:

	At 1 June 2019 £	Incoming resources £	Resources expended £	At 31 May 2020 £
Unrestricted funds				
General fund	779,301	1,497,342	(1,175,809)	1,100,834
Restricted funds				
Night shelter	-	247,552	(247,552)	-
Casework	-	173,796	(60,454)	113,342
Other salaries	59,300	105,604	(155,337)	9,567
Employee Wellbeing	-	9,500	(3,958)	5,542
	<u>59,300</u>	<u>536,452</u>	<u>(467,301)</u>	<u>128,451</u>
TOTAL FUNDS	<u>838,601</u>	<u>2,033,794</u>	<u>(1,643,110)</u>	<u>1,229,285</u>

Notes to the Financial Statements for the year ended 31 May 2021, continued

13. Movements in Funds - Continued

Purpose of restricted funds:

- The Night Shelter Fund is specifically to meet the cost of providing and staffing winter accommodation for people experiencing homelessness and any expenses incurred in providing such accommodation.
- The Casework Fund is specifically to meet the costs of providing assistance and referral services to winter accommodation and day centre guests.
- The Other Salaries Fund is provided to meet the salary costs of particular staff members as specified by the donors.
- The Employee Wellbeing Fund is to meet the costs of providing wellbeing services to employees.
- The Winter Services Fund is specifically to meet the cost of providing and staffing hostel accommodation and community dinner services for people experiencing homelessness during the period when shared shelter accommodation was not permitted and any expenses incurred in providing such services.

14. Related Party Disclosures

There were no related party transactions for the year ended 31 May 2021 or the year ended 31 May 2020.

Financial and In-kind Supporters

Glass Door would like to thank all the volunteers, schools, churches, individuals, corporations, trusts and foundations whose contributions made it possible to continue our work this past year. Here we acknowledge some of our wonderful supporters.

Charitable Trusts and Foundations

The 29th May 1961 Charitable Trust	London Community Foundation
Albert Hunt Trust	MariaMarina Foundation
Alchemy Foundation	Marsh Christian Trust
An Extra Mile Charitable Trust	The Matthew Trust
Ann Jane Green Trust	Mercers' Company
The Anthony & Pat Charitable Foundation	Na Mokulua
Aquila Family Charitable Trust	National Lottery Community Fund
Barbet Charitable Trust	Nebulus Trust
The Beatrice Laing Trust	NPC Foundation
The Broad Foundation	The Ogilvie Charities
The Cadogan Charity	Our Aim Appeals
CAF America	Pemberton Fund
The Calleva Foundation	PEN Trust
Charles and Kaaren Hale Family Foundation	Permira Foundation
Daughters of The Cross Provincialate	The Persula Foundation
De Brye Charitable Trust	The Phoenix Cottage Trust
The deLaszlo Foundation	R N and G Maini Charitable Trust
Desmond Harris Charitable Trust	The Roger De Haan Charitable Trust
Drapers' Charitable Fund	The Ron & Lyn Peet Trust
The Eaton Fund	Sir James Roll Charitable Trust
Estera Trust (Jersey) Limited	The Snowflake Trust
The Falcon Trust	Society for The Relief of Distress
The Fitton Trust	Souter Charitable Trust
Fund For Human Need	St Martin in The Fields Charity
The C.G. Hacking Charitable Trust	St Paul's German Evangelical Reformed Church Trust
The Generation Foundation	Strand Parishes Trust
Glasspool Charitable Trust	StreetSmart
Go for It	Tableau Foundation
The Grocers' Charity	The Tim and Natalie Adams Charitable Trust
The Henry Smith Charity	Tolkien Trust
Homeless Link	The Topinambour Trust
The Hospital Saturday Fund	TRH The Duke and Duchess of Gloucester Charitable Trust
The I.G.Y Foundation	Twinkle Trust
Inner London Magistrates' Court's Poor Box Charity	United in Hammersmith & Fulham
J & S Asquith Charitable Trust	The Whinell Charitable Fund
The Joron Charitable Trust	William Brake Charitable Trust
John Browne Charitable Trust	The Wimbledon Foundation
The Julia & Hans Rausing Trust	Wogen Anniversary Trust
The Keith Coombs Trust	The Wolton Charitable Trust
LHA London Ltd	The Worshipful Company of Builders' Merchants
League of Helping Hands	The Worshipful Company of Framework Knitters
Linden Family Trust	

Financial and In-kind Supporters - continued

Charities, Community and Voluntary Groups

Barnes Community Choir
Big Smoke Brass - UK
Charity Book Sale at The Moravian Church
Chelsea Design Quarter
City Harvest
Cremorne Residents Association
Crisis UK
Dons Local Action Group
Embassy of The Republic of Poland
The Felix Project
Friends of St Mary's
Fulham Supporters' Trust
Hammersmith BID
Housing Justice
Inner Wheel Club
Literary Laughs
The Worshipful the Mayor of the Royal Borough of Kensington and Chelsea, Councillor Gerard Hargreaves:
Charity of the Year
Philanthropunks
Putney Labour Women
Richmond Foodbank
Rotary Club of Putney
Rotary Club of Twickenham
Social Bite
Wandsworth Foodbank

Educational Institutions

Chelsea Academy
Chelsea Pre-Prep
Eton College
Grand West Pre-Prep
King's House School
Kingsland Pre-Prep
Lady Margaret School
Latymer Upper School
Newton Prep
Oratory RC Primary School
Orchard House School
Prospect House School
Sion College
SPS CU
St Anthony's School for Girls
St Mary's CE Primary School

Financial and In-kind Supporters - continued

Companies and Local Businesses

4most Europe Ltd	Oaktree Capital Management (UK) LLP
Admiral Cards Ltd	Oceandusk Group
The Angel & Crown Pub	Ohm Clothing
AppDynamics	PEN Partnership
Aspect Capital	Penny Appeal
Bridge Baker	Peter Jones & Partners
Bristows LLP	Petulia Galvin
Canada Life	Pia Hallstrom
Cavan Bakery (East Sheen)	Powwownow
Cheniere Marketing Ltd	Premier League
Cheval Collection	Price Waterhouse Coopers
Cisco	Properly
Clifford Chance	Rathbones
The Colour Works International	Respondi
Credit Suisse UK Ltd	RWC Partners
dunnhumby	SABR Partners
Europa Capital Partners LLP	Sainsbury's Supermarkets Ltd
Fortnum & Mason	Sainsbury's Local (Askew Road)
Full Support Healthcare	Saipem Ltd
GAIL's Bakery (Richmond)	Siemens Industry Software
Gather	Silks PR & Marketing
Gaunt Arbitration Services	Sion James Comedy
Giveclarity	John Sisk & Son
Goldman Sachs	Spider
The Good Slice	Stafford Capital Partners
Greggs (Southfields)	Swatland Butchers (East Sheen)
Hakkasan Group	Troy Asset Management Ltd
Helikon Shipping Enterprises Limited	Unilever UK Limited
Jacobs	Vectura Limited
John Cullen Lighting	Vitol Services Ltd
John Lewis & Partners	Vodafone
Jollie Goods	Waitrose & Partners Wandsworth
Knight Harwood Ltd	Waitrose (Belgravia branch)
Linjar Limited	Waitrose (East Sheen)
Little Waitrose (Parsons Green)	Waitrose (Putney)
Little Waitrose (Old Brompton Road)	Waitrose (Richmond)
L'Oreal	Warrener Stewart
Marston Holdings	Waverton Investment Management
Megan's Restaurants	The Wedding Shop
Mercer LLC	Weil, Gotshal & Manges (London) LLP
Mohans Catering	Westgate UK
Nationwide Building Society	Winch Design
Nest Relocations	

Financial and In-kind Supporters - continued

Religious Institutions

All Saints Church, East Sheen*	St John's Church, Fulham*
All Saints Fulham	St Luke's and Christ Church, Chelsea
Ascension Balham Hill*	St Luke's Church, Battersea*
Barnes Methodist Church*	St Luke's Church, Redcliffe Gardens*
Chelsea Methodist Church*	St Margaret's Church, Putney*
Christ Church East Sheen*	St Mark's, Battersea Rise*
Equippers Church Surrey	St Mary Magdalene, Richmond
Essex Unitarian Church	St Mary the Virgin
First Church of Christ Scientist	St Mary with St Alban*
German Christ Church	St Mary's Barnes
Holy Cross Catholic Church, Parson's Green	St Mary's Battersea*
Holy Trinity Brompton	St Mary's, Bourne Street
Holy Trinity Brook Green*	St Mary's Cadogan Street
Holy Trinity Richmond*	St Mary's Church, Putney
HTB Queen's Gate*	St Mary's Church, The Boltons
Ismaili CIVIC	St Mary's Convent and Nursing Home
Lincoln's Inn Chapel	St Matthias, Richmond*
Martin Way Methodist Church	St Michael and All Angels Church, Barnes*
The Moravian Church	St Michaels Church, Southfields
Our Lady of Dolours Servite Church	St Michael's, Wandsworth Common
Our Lady of Victories, Kensington*	St Peter's Church, Battersea*
Our Lady Queen of Peace, Richmond	St Peter's Church, Hammersmith
Parish of Putney	St Peter's Church, Notting Hill*
Putney Methodist Church	St Richard's Church, Ham
Richmond Team Ministry	St Saviour's, Wendell Park*
Rivercourt Methodist Church*	St Simon Zelotes Church
Royal Hospital Chelsea	St Simon's, Rockley Road*
Saffron Walden Quakers Meeting	St Stephen's, Gloucester Road
Sisters of Nazareth	The Church of Our Most Holy Redeemer & St. Thomas
Sisters of The Cross and Passion	The Church of St Michael & St George
Society of the Sacred Heart	The Diocese of London
St Barnabas Church, Clapham Common*	The London Oratory
St Barnabas Church, Kensington*	The Vineyard Life Church, Richmond*
St Barnabas Church, Southfields*	United Benefice of Holland Park
St Columba's Church of Scotland*	Vineyard 61 Church
St Dionis Church, Parson's Green*	
St Helen's Church, North Kensington	
St John the Divine, Richmond*	

* These churches supported the community dinner service in 2020-21