

Company Registration Number - 04839075

The Charity Registration Number is :- 01102135

**Housing People, Building Communities Limited**

**Report and Accounts**

**31 December 2023**

# Housing People, Building Communities Limited

## Report and accounts for the year ended 31 December 2023

### Contents

	Page
<b>Charity information</b>	1
<b>Trustees' Annual Report</b>	1
<b>Accountants' report</b>	8
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	11
Statement of Financial Activities - Prior Year statement	11
Statement of total recognised gains and losses	12
Movements in funds	14
Revaluation reserves	N/a
Revenue Funds	14
Fixed Asset funds	N/a
Income and Expenditure account	15
Summary of funds	14
<b>Balance sheet</b>	16
<b>Cash flow statement</b>	N/a
<b>Notes to the accounts</b>	18

## **Housing People, Building Communities Limited**

Company Registration Number - 04839075

### **Trustees' Annual Report for the year ended 31 December 2023**

The Trustees present their Report and Accounts for the year ended 31 December 2023, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Housing People, Building Communities Limited.

The charity is also known by its operating name, HPBC.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 01102135.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 21 July 2003

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Once the development commences the principal operating activities will be HPBC's new site in Wigan.

It's web address is: [hpbc.org.uk](http://hpbc.org.uk)

##### **The principal operating address, email and web addresses of the charity are:-**

377 Mill Street  
Liverpool  
L8 2UF  
web address: [hpbc.org.uk](http://hpbc.org.uk)

The registered office of the charity for Companies Act purposes is:-

25 Manor Court  
Salesbury Hall Road, Ribchester  
Lancashire, PR3 3XR

## **Housing People, Building Communities Limited**

Company Registration Number - 04839075

### **Trustees' Annual Report for the year ended 31 December 2023**

**The Trustees in office on the date the report was approved were:-**

The Reverend Dr S C Leadbetter  
W Atherton

K R Kennedy  
M Kitts  
L F Powell

**The following persons served as Trustees during the year ended 31 December 2023 :-**

<b>Appointed</b>	<b>Resigned</b>
The Reverend Dr S C Leadbetter	
M L Anderson	30/04/2024
W Atherton	
N Draper	17/08/2023
B Emmott	22/06/2023
K R Kennedy	
M Kitts	
L F Powell	

All the trustees are also members of the charity.

### **Objects and activities of the charity**

#### ***The purposes of the charity as set out in its governing document.***

The principal object of the company is to make affordable homes available to persons in need.

#### ***The main activities undertaken in relation to those purposes.***

The year running from August 2022 - August 2023 was an exciting and successful one for the charity. HPBC submitted the planning application for the St William's site to Wigan Borough Council and planning permission was subsequently granted. HPBC organised the team of professionals who helped to put together the application including, the QS, architects, engineers and contractor. The partnership between HPBC and Prima Housing Group was established during this time.

A significant amount of Homes England grant was secured and the partnership met the start date requirement from HE and began preliminary works in May 2023.

Home partner recruitment was begun and there was publicity for the project in the local press.

The trustees are grateful to the Chief Executive as well as the other trustees for all of the hard work that was required to achieve the significant results during this year.



## **Housing People, Building Communities Limited**

Company Registration Number – 04839075

### **Trustees' Annual Report for the year ended 31 December 2023**

#### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

##### ***Social Contribution***

HPBC offers low income families, who meet the criteria set by the charity, the opportunity to purchase their own homes on a shared equity basis. There is no financial down payment required. Instead, partner families are expected to contribute 500 hours of 'sweat equity' that acts as £10,000 towards the deposit by participating in building their homes and their community.

Partner families purchase a share of the property by raising a mortgage from a bank or building society. On average the percentage purchased is over 50%.

The diversity of the families who have moved into the homes on both the Kingsley Road / Alt Street and St Bernard's developments is extensive coming from different cultures, nationalities, ages and backgrounds. The age range is from the late 20's to early 80's; cultural backgrounds include Liverpool born and raised, Kenyan, Somali, Spanish, Yemeni, South African, Moroccan, Nigerian, Polish, Peruvian, Bulgarian to name a few; the families range from younger single parents, couples with young and growing families, couples with teenage children, same sex couples, single people; and the religious beliefs are varied with people of strong Anglican, Catholic, Muslim, Jewish faiths, and people of no faith.

The home partners, along with their family and friends, worked together to complete their sweat equity hours and build the homes. This has enabled them to bond together, get to know their neighbours before they've moved into their homes, and develop a strong community spirit where diversity is celebrated.

This model will be used again in the St Williams development with HPBC being responsible for the recruitment of the home partners.

A fundamental aspect of the charity is that it encourages volunteers and integrates the sweat equity element. This helps keep costs down and also provides those who give up their time the opportunity to learn new skills, gain confidence, meet new people, boost their CV's or simply give something back to society. Our volunteers are a mix of individuals, students, corporate volunteers and community interest and faith groups. They get involved in nearly all aspects of construction under the supervision of our qualified staff.

Another key element of cost reductions are donations; Often these are in form of building materials which help cut construction costs, HPBC will always make use of any donations they receive.

The innovative work undertaken by HPBC has been appreciated by church leaders, senior politicians, consumer and trade media and the house building industry.

Esteemed accolades recognising everything from the charity's achievements working as a partnership, to its impact on sustainability and the heritage of the city's architecture and community building were acknowledged with four industry award wins: including the National Housing Award 'Best Partnership Award'; First Time Buyer 'Best Small Development' finalist; Northern Housing 'Shared Ownership Scheme of the Year' Award; and the RICS NW 'Social Impact' Heritage Award. Earning praise for the regeneration and the transformation of the neighbourhood, the development was also shortlisted for three further prestigious and national awards.

The media spotlight fell on the development on numerous occasions, in case studies for the Archbishop of Canterbury Housing Commission, a visit from Lord Bourne the Parliamentary Under Secretary of State for Housing & Local Communities, whilst stories on its success were featured in everything from the Sunday Times to local radio and television regional programmes.

HPBC also makes a wider contribution to social housing issues as a Steering Group member for the Breaking Ground/Liverpool CLH Housing Hub, member of the Greater Manchester CLH Hub and offering support to other local and national initiatives.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

## **Housing People, Building Communities Limited**

Company Registration Number - 04839075

### **Trustees' Annual Report for the year ended 31 December 2023**

#### **Financial review**

##### ***The charity's financial position at the end of the year ended 31 December 2023***

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
<b>Net income</b>	296,832	(59,441)
Unrestricted Revenue Funds available for the general purposes of the charity	343,475	46,643
<b>Total Funds</b>	343,475	46,643

##### ***Financial review of the position at the reporting date, 31 December 2023 .***

The money generated from the St Williams site will ensure that HPBC has the resources to undertake several more developments.

#### ***Policies on reserves.***

The trustees policy is to have sufficient unrestricted funds of the company to allow the charity to continue its activities for a period of six months in the event that its core funding has withdrawn. This would enable the directors to seek alternative funding in the interim period. This target has been achieved in 2023 following the conclusion of the agreement to develop the St Williams site with Prima Group.

#### ***Availability and adequacy of assets of each of the funds***

Following the conclusion of the agreement with Prima Group to develop St Williams the board of trustees is satisfied that the charity's assets are adequate to fulfil its obligations.

## **Housing People, Building Communities Limited**

Company Registration Number - 04839075

### **Trustees' Annual Report for the year ended 31 December 2023**

#### **Future Strategy**

HPBC has now secured the funding for future developments.

A broad search is also being undertaken in order to identify other potential future sites. This process includes working with local councils, housing associations, the church and other organisations in order to identify potential partnerships opportunities.

Future developments will include a cohesive strategy which ensures that HPBC's contribution is fully recognised and may involve the charity having a limited developer role but whilst still ensuring that its social aims and objectives are paramount.

HPBC has also created an advisory group with members from the professional community. This will allow it to draw on a pool of professional expertise to assist in the planning and delivery of future projects, strengthen its ties to the local community and offer opportunities to extend and strengthen the board.

#### **Risk**

HPBC will mitigate risks associated with its projects by:-

- Adopting a commercial approach to all future partnerships
- Widening and strengthening its corporate partnerships
- Building on its existing relationships with the church, local councils and other corporate bodies
- Ensuring that the risks associated with any development role it undertakes are strictly limited
- Reaching into the professional community so as to draw upon the expertise needed to plan and deliver projects
- If necessary strengthening the Board

All potential developments and the associated risks, together with any other operational risks, are reviewed regularly at Board meetings

#### **Details of The Independent Examiner**

Clive Lomax

25 Manor Court  
Salesbury Hall Road  
Ribchester  
Lancashire  
PR3 3XR

## **Housing People, Building Communities Limited**

Company Registration Number - 04839075

### **Trustees' Annual Report for the year ended 31 December 2023**

#### **Statement of the Directors Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

## **Housing People, Building Communities Limited**

Company Registration Number - 04839075

### **Trustees' Annual Report for the year ended 31 December 2023**

#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 11 to 33.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 3 September 2024.



The Reverend Dr S Ledbetter  
Director and Trustee

## **Housing People, Building Communities Limited**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 33 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 18.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.
- c) state whether particular matters have come to my attention.

## **Housing People, Building Communities Limited**

### **Basis of Independent Examiner's Statement and scope of work undertaken**

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The accounts are being examined in the circumstances specified in Regulation 34(3)(b), and the date when the Charity Commission dispensed with the requirements for audit under Section 144(1) of the Charities Act 2011 (the Act) of the Act was :-

01 January 2016

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

## **Housing People, Building Communities Limited**

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Signed:-**



Clive Lomax - Independent Examiner

25 Manor Court  
Salesbury Hall Road  
Ribchester  
Lancashire  
PR3 3XR

This report was signed on 3 September 2024



**Housing People, Building Communities Limited - Statement of Financial Activities for the year ended 31 December 2023**

***Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2023, as required by the Companies Act 2006)***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	-	-	-	-
Charitable activities	A2	90,219	-	90,219	167
Investments	A4	1,553	-	1,553	76
Other	A5	283,345	-	283,345	524
<b>Total income</b>	<b>A</b>	<b>375,117</b>	<b>-</b>	<b>375,117</b>	<b>767</b>
<b>Expenditure on:</b>					
Charitable activities	B2	78,285	-	78,285	60,208
<b>Total expenditure</b>	<b>B</b>	<b>78,285</b>	<b>-</b>	<b>78,285</b>	<b>60,208</b>
<b>Net income for the year</b>		<b>296,832</b>	<b>-</b>	<b>296,832</b>	<b>(59,441)</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>296,832</b>	<b>-</b>	<b>296,832</b>	<b>(59,441)</b>
<b>Net movement in funds</b>		<b>296,832</b>	<b>-</b>	<b>296,832</b>	<b>(59,441)</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		<b>46,643</b>	<b>-</b>	<b>46,643</b>	<b>106,084</b>
<b>Total funds carried forward</b>		<b>343,475</b>	<b>-</b>	<b>343,475</b>	<b>46,643</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 30 form an integral part of these accounts.

All activities derive from continuing operations

The notes attached on pages 15 to 30 form an integral part of these accounts.

**Housing People, Building Communities Limited - Statement of Financial Activities for the year ended 31 December 2023**

**Statement of Total Recognised Gains and Losses for the year ended 31 December 2023**

	2023 £	2022 £
<b>Surplus for the year :-</b>		
Net excess of income over expenditure from operations before tax	13,667	(59,441)
Realised gains/(losses) on the disposal of tangible fixed assets	283,165	-
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>296,832</u>	<u>(59,441)</u>
<b>Net Movement in funds before taxation</b>	<u>296,832</u>	<u>(59,441)</u>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<u>296,832</u>	<u>(59,441)</u>

The notes attached on pages 15 to 30 form an integral part of these accounts.

**Housing People, Building Communities Limited - Statement of Financial Activities for the year ended 31 December 2023**

**Housing People, Building Communities Limited - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	296,832	(59,441)
Resources applied on functional fixed assets	(205,324)	(53,694)
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<b>91,508</b>	<b>(113,135)</b>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

**The notes attached on pages 15 to 30 form an integral part of these accounts.**

**Housing People, Building Communities Limited - Statement of Financial Activities for the year ended 31 December 2023**

**Movements in revenue and capital funds for the year ended 31 December 2023**

**Revenue accumulated funds**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	46,643	-	46,643	106,084
Recognised gains and losses before transfers	296,832	-	296,832	(59,441)
	<b>343,475</b>	<b>-</b>	<b>343,475</b>	<b>46,643</b>
<b>Closing revenue funds</b>	<b>343,475</b>	<b>-</b>	<b>343,475</b>	<b>46,643</b>

**Summary of funds**

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	343,475	-	343,475	46,643

The notes attached on pages 15 to 30 form an integral part of these accounts.

**Housing People, Building Communities Limited - Statement of Financial Activities  
for the year ended 31 December 2023**

**Housing People, Building Communities Limited  
Income and Expenditure Account for the year ended 31 December 2023 as required  
by the Companies Act 2006**

	2023 £	2022 £
<b>Income</b>		
Income from operations	90,219	167
Investment income		
Interest receivable	1,553	76
Other operating income	180	524
<b>Gross income in the year before exceptional items</b>	<b>91,952</b>	<b>767</b>
<b>Exceptional items:</b>		
Realised gains on disposals of tangible fixed assets held for the charity's own use	283,165	-
<b>Gross income in the year including exceptional items</b>	<b>375,117</b>	<b>767</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	78,049	60,008
Depreciation and amortisation	236	200
<b>Total expenditure in the year</b>	<b>78,285</b>	<b>60,208</b>
<b>Net income before tax in the financial year</b>	<b>296,832</b>	<b>(59,441)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>296,832</b>	<b>(59,441)</b>
<b>Retained surplus for the financial year</b>	<b>296,832</b>	<b>(59,441)</b>
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 18 to 33 form an integral part of these accounts.**

## Housing People, Building Communities Limited - Balance Sheet as at 31 December 2023

	SORP		2023	2022
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	7	A2	318	78,395
<b>Current assets</b>		B		
Stocks		B1	3,000	3,000
Debtors	9	B2	62,882	19,157
Cash at bank and in hand		B4	337,736	31,708
<b>Total current assets</b>			403,618	53,865
<b>Creditors: amounts falling due within one year</b>	10	C1	(5,461)	(15,617)
<b>Net current assets</b>			398,157	38,248
			<u>398,475</u>	<u>116,643</u>
<b>Net assets</b>				
Creditors: amounts falling due after more than one year	11	C2	(55,000)	(70,000)
<b>The total net assets of the charity</b>			<u>343,475</u>	<u>46,643</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

### Restricted funds

-

### Unrestricted Funds

Unrestricted Revenue Funds	14	D3	343,475	46,642
			343,475	46,643

### Designated Funds

<b>Total charity funds</b>			<u>343,475</u>	<u>46,643</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

## **Housing People, Building Communities Limited - Balance Sheet as at 31 December 2023**

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

A handwritten signature in black ink, appearing to read 'S Ledbetter', written in a cursive style.

The Reverend Dr S Ledbetter  
Trustee

Approved by the board of trustees on 3 September 2024

# Housing People, Building Communities Limited

## Notes to the Accounts for the year ended 31 December 2023

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity is a public benefit entity and monitors the risks associated with the activities of the charity on an ongoing basis.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.



# Housing People, Building Communities Limited

## Notes to the Accounts for the year ended 31 December 2023

### Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

### Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

### Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

## Housing People, Building Communities Limited

### Notes to the Accounts for the year ended 31 December 2023

#### Donated goods, facilities and services

**Donated fixed assets** are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

**Donated goods that are not fixed assets** are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

**Donated services and facilities** (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

#### Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

# Housing People, Building Communities Limited

## Notes to the Accounts for the year ended 31 December 2023

### *Policies relating to expenditure on goods and services provided to the charity.*

#### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### **Allocating costs to activities**

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

**Staffing** - on the basis of time spent in connection with any particular activity.

**Staffing** - on a per capita basis, based on the number of people employed within any particular activity.

**Premises related costs** - on the proportion of floor area occupied by a particular activity.

**Non specific support costs** - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

#### **Volunteers**

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

### *Policies relating to assets, liabilities and provisions and other matters.*

#### **Fixed Asset Investments**

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

## Housing People, Building Communities Limited

### Notes to the Accounts for the year ended 31 December 2023

#### **Social Investments**

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

#### **Intangible assets**

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years, which equates to amortisation at 20% straight line.

#### **Tangible fixed assets**

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0% straight line
Leasehold premises	2% straight line
Plant and machinery	20% straight line
Motor vehicles	20% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

#### **Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, "&" then the fixed asset fund so created is categorised as a restricted fixed asset fund.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

# Housing People, Building Communities Limited

## Notes to the Accounts for the year ended 31 December 2023

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

### Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

### Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

### Creditors and provisions

Trade Creditors are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer the settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade Creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Financial instruments including cash and bank balances

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs) except for those financial assets classified as fair value through the profit and loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

# Housing People, Building Communities Limited

## Notes to the Accounts for the year ended 31 December 2023

### Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

### Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

### Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

## 2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

## 3 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	236	200
Pension costs	1,396	1,170

## Housing People, Building Communities Limited

### Notes to the Accounts for the year ended 31 December 2023

#### 4 Staff costs and emoluments

<i>Salary costs</i>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	55,076	48,679
Employer's operating costs of defined contribution pension schemes	1,162	2,494
<b>Total salaries, wages and related costs</b>	<b>56,238</b>	<b>51,173</b>

*The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	1	1
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<i>The estimated full time equivalent number of all staff employed as above</i>	<u>1</u>	<u>1</u>
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

#### 5 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

# Housing People, Building Communities Limited

## Notes to the Accounts for the year ended 31 December 2023

### 7 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Fixtures and Fittings	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2023	78,184	7,377	3,058	88,619
Additions	6,184	343	-	6,527
Disposals	(84,368)	-	-	(84,368)
<b>At 31 December 2023</b>	<b>-</b>	<b>7,720</b>	<b>3,058</b>	<b>10,778</b>
<b>Depreciation</b>				
At 1 January 2023	-	7,166	3,058	10,224
Charge for the year	-	236	-	236
<b>At 31 December 2023</b>	<b>-</b>	<b>7,402</b>	<b>3,058</b>	<b>10,460</b>
<b>Net book value</b>				
<b>At 31 December 2023</b>	<b>-</b>	<b>318</b>	<b>-</b>	<b>318</b>
<b>At 31 December 2022</b>	<b>78,184</b>	<b>211</b>	<b>-</b>	<b>78,395</b>

### 8 Stocks & Work in Progress

	2023	2022
	£	£
Stocks before write downs	3,000	3,000
	<u>3,000</u>	<u>3,000</u>

#### Analysis of the carrying value of stocks and work in progress by activities

<i>Activity</i>	<i>Work in Progress</i>		<i>Stocks</i>	
	2023	2022	2023	2022
	£	£	£	£
Direct charitable			3,000	3,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 9 Debtors

	2023	2022
	£	£
Trade debtors	54,103	-
Prepayments and accrued income	669	457
Other debtors	8,110	18,700
	<u>62,882</u>	<u>19,157</u>



## Housing People, Building Communities Limited

### Notes to the Accounts for the year ended 31 December 2023

<b>10 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Accruals	2,415	2,833
Deferred Income - Unrestricted & designated funds	-	5,000
PAYE, NIC VAT and other taxes	2,819	2,555
Other creditors	226	5,229
	<b>5,460</b>	<b>15,617</b>

<b>11 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	£	£
Other creditors	<b>55,000</b>	<b>70,000</b>

<b>12 Income and Expenditure account summary</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>At 1 January 2023</b>	46,643	106,083
Surplus after tax for the year	296,832	(59,440)
<b>At 31 December 2023</b>	<b>343,475</b>	<b>46,643</b>

### 13 Particulars of how particular funds are represented by assets and liabilities

<b>At 31 December 2023</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	318	-	-	318
Current Assets	403,618	-	-	403,618
Current Liabilities	(5,461)	-	-	(5,461)
Long Term Liabilities	(55,000)	-	-	(55,000)
	<b>343,475</b>	<b>-</b>	<b>-</b>	<b>343,475</b>
<b>At 1 January 2023</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	£	£	£	£
Tangible Fixed Assets	78,395	-	-	78,395
Current Assets	53,865	-	-	53,864
Current Liabilities	(15,617)	-	-	(15,617)
Long Term Liabilities	(70,000)	-	-	(70,000)
	<b>46,643</b>	<b>-</b>	<b>-</b>	<b>46,642</b>

## Housing People, Building Communities Limited

### Notes to the Accounts for the year ended 31 December 2023

#### 14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	46,643	296,832	-	343,475
<b>Total unrestricted and designated funds</b>	<b>46,643</b>	<b>296,832</b>	<b>-</b>	<b>343,475</b>
<b>Total charity funds</b>	<b>46,643</b>	<b>296,832</b>	<b>-</b>	<b>343,475</b>

#### 15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	375,117	(78,285)	-	296,832
	<b>375,117</b>	<b>(78,285)</b>	<b>-</b>	<b>296,832</b>

#### 16 The purposes for which the funds as

##### Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

#### 17 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## Housing People, Building Communities Limited

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### Total Donations, Grants and Legacies

#### 18 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	-	-	-	-
Residential care fees	-	-	-	-
Rent Received	-	-	-	167
Sundry Sales	87,607	-	<b>87,607</b>	-
Donations and gifts	2,612	-	<b>2,612</b>	-
<b>Total Primary purpose and ancillary trading</b>	<b>90,219</b>	<b>-</b>	<b>90,219</b>	<b>167</b>

## Housing People, Building Communities Limited

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

### 19 Total Income from charitable activities

<i>Current year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2023	2023	2023	2022
		£	£	£	£
Total income from charitable trading		90,219	-	90,219	167
<b>Total from charitable activities</b>	<b>A2</b>	<b>90,219</b>	<b>-</b>	<b>90,219</b>	<b>167</b>

### 20 Investment income

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2023	2023	2023	2022
		£	£	£	£
Bank Interest Receivable		1,553	-	1,553	76
<b>Total investment income</b>	<b>A4</b>	<b>1,553</b>	<b>-</b>	<b>1,553</b>	<b>76</b>

### 21 Other income and gains

<i>Current year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2023	2023	2023	2022
		£	£	£	£
<b>Summary of Realised Gains</b>					
Realised gains on disposals of tangible		283,165	-	283,165	-
Sundry other income		180	-	180	524
<b>Total other income</b>	<b>A5</b>	<b>283,345</b>	<b>-</b>	<b>283,345</b>	<b>524</b>

### 22 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2023	2023	2023	2022
		£	£	£	£
Insurance		591	-	591	717
<b>Total charitable trading costs</b>	<b>B2b</b>	<b>591</b>	<b>-</b>	<b>591</b>	<b>717</b>

## Housing People, Building Communities Limited

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

### 23 Support costs for charitable activities

<b>Current Year</b>	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Current year Total Funds</b>	<b>Prior Year Total Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><i>Employee costs not included in direct costs</i></b>				
Defined contribution pension costs -				
Other salaries	1,162	-	1,162	2,494
Salaries	55,076	-	55,076	48,679
<b><i>Premises Expenses</i></b>				
Rent, Rates and water	680	-	680	72
Premises repairs, renewals and maintenance	781	-	781	-
<b><i>Administrative overheads</i></b>				
Telephone	1,467	-	1,467	1,376
Postage and stationery	1,086	-	1,086	100
Travel and subsistence	873	-	873	148
Marketing	3,124	-	3,124	-
Sundry expenses	1,129	-	1,129	249
<b><i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i></b>				
As detailed in Note 24	1,700	-	1,700	1,250
<b><i>Professional fees paid to advisors other than the auditor or examiner</i></b>				
Professional fees	10,380	-	10,380	4,923
<b><i>Financial costs</i></b>				
Bank charges	-	-	-	-
Depreciation & Amortisation in total for the period	236	-	236	200
Loss on disposal of Fixed Assets	-	-	-	-
<b>Support costs before reallocation</b>	<b>77,694</b>	<b>-</b>	<b>77,694</b>	<b>59,491</b>
<b>Total support costs - Current Year</b>	<b>77,694</b>	<b>-</b>	<b>77,694</b>	<b>59,491</b>
The basis of allocation of costs between activities is described under accounting policies				-
All the expenditure in the prior year was unrestricted.				-

## Housing People, Building Communities Limited

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

### Administrative overheads

#### Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

The basis of allocation of costs between activities is described under accounting policies

### 24 Other Expenditure - Governance costs

#### Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Fees paid to the examiner's firm	1,700	-	1,700	1,250
<b>Total additional fees included in support costs at Note 23</b>	<b>1,700</b>	<b>-</b>	<b>1,700</b>	<b>1,250</b>

All the expenditure in the prior year was unrestricted.

### 25 Total Charitable expenditure

<b>Current Year</b>		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total charitable trading costs	<b>B2b</b>	591	-	591	717
Total support costs	<b>B2d</b>	77,694	-	77,694	59,491
Movements in provisions and commitments	<b>B2e</b>	-	-	-	-
<b>Total charitable expenditure</b>	<b>B2</b>	<b>78,285</b>	<b>-</b>	<b>78,285</b>	<b>60,208</b>

All the expenditure in the prior year was unrestricted.

<b>Prior Year</b>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total charitable trading costs	<b>B2b</b>	717	-	717
Total support costs	<b>B2d</b>	59,491	-	59,491
<b>Total charitable expenditure</b>	<b>B2</b>	<b>60,208</b>	<b>-</b>	<b>60,208</b>

## Housing People, Building Communities Limited

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

*This analysis is classified by activity and not by conventional nominal descriptions.*

### 26 Analysis of income by activity

	SOFA ref	2023 £	2022 £
<b>Activity</b>			
<b>Income from charitable activities</b>			
Direct Charitable		90,219	167
<b>activities</b>	<b>A2</b>	<b>90,219</b>	<b>167</b>
<b>Summary of Total Income, including the items above</b>			
Charitable activities	A2	90,219	167
Investment income	A4	1,553	76
Other income	A5	283,345	524
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>375,117</b>	<b>767</b>
<b>Categories of income</b>			
Income from exchange transactions		375,117	767

### 27 Analysis of charitable expenditure by activity

#### Activity

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Total Direct Charitable	-	-	-	-	-
Total Support Costs	-	78,285	-	-	60,208
<b>Total charitable expenditure</b>	<b>-</b>	<b>78,285</b>	<b>-</b>	<b>-</b>	<b>60,208</b>

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 25

