

COMPANY REGISTRATION NUMBER 06628989

FREEDOM COMMUNITY ALLIANCE LIMITED
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED
30 JUNE 2021

CHARITY REGISTRATION NUMBER 1125960

FREEDOM COMMUNITY ALLIANCE LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

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FREEDOM COMMUNITY ALLIANCE LIMITED

TRUSTEES ANNUAL REPORT

YEAR ENDED 30 JUNE 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Governing Document Constitution:	Memorandum and articles of association Company limited by guarantee
Company Registration Number Charity Registration Number:	06628989 1125960
Principal Office:	Freedom Centre 1 Howard Avenue Barnstaple Devon
Registered Office:	Freedom Centre 1 Howard Avenue Barnstaple Devon
Operating Name:	Freedom Community Alliance
Trustees and Directors:	Mr M Parsons Chairman Mr G Murch (Resigned 19 April 2021) Mrs M Kuo Mr R Bartlett Mr P Ayrton Mrs C Jones Mr P Bate (Appointed 04 August 2020, Resigned 8 July 2021)
Bankers:	Lloyds Bank Plc 17 Cross Street Barnstaple Devon
Solicitors:	Brewer Harding & Rowe Solicitors The Square Barnstaple Devon
Independent Examiners:	LCA Chartered Accountants 13 Silver Street Barnstaple Devon

FREEDOM COMMUNITY ALLIANCE LIMITED

TRUSTEES ANNUAL REPORT

YEAR ENDED 30 JUNE 2021

The Trustees, who are also the directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 30 June 2021.

Reference and Administrative Information

Freedom Community Alliance was incorporated as a company limited by guarantee on 24th June 2008 and is also a registered charity.

Full reference details of the Charity are shown on page 1. Also on page 1 is a list of the Trustees who held office during the financial year and at the date of this report and the external advisers of the Charity.

Structure, Governance & Management

The Charity is governed by a Board of Trustees who are also the directors of the company. New Trustees are appointed in accordance with the Articles of the Charity and are required to be approved by the members of the Charity.

The Board of Trustees meet regularly to discuss and plan the activities of the Charity and there is close liaison and dialogue with the Chief Executive of the Charity.

The day to day management of the charity is delegated to the Senior Management Team headed up by the Chief Executive.

The Board of Trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Objectives and Activities

Freedom Community Alliance has 3 main charitable objectives and these are summarized as follows;

1. To provide facilities in the interests of social welfare with the object of improving conditions of life.
2. To relieve the needs of individuals who are homeless or in recovery from drug / alcohol addiction through the provision of accommodation and or rehabilitation programs.
3. To further education through the provision of training in life skills or other vocational areas.

The Charity achieves its objectives by providing a range of services at The Freedom Centre, Croscombe Barton Therapeutic Community, Freedom Housing properties and through working with vulnerable people in the community. Our services are broken down into 3 core areas as follows:

- 1, Day Services, including partnership services delivered from the Freedom Centre.
- 2, Supported Housing for homeless individuals with a history of rough sleeping.
- 3, Treatment and Recovery services for men with a history of drug / alcohol addiction.

During this financial year we were again impacted by the COVID 19 pandemic and this report takes this situation into consideration. The initial lockdown was implemented on the 23rd March 2020 and further lockdown restrictions were introduced on 5th Nov 2020 to 2nd Dec 2020 and again on 4th Jan 2021. Obviously, these restrictions caused significant disruption to how services were able to operate throughout the year.

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However, despite lockdown restrictions, the Charity still delivered the following projects and services when it was able to do so:

- A Day Centre for Homeless and Vulnerable Individuals. (This service was impacted again by the pandemic and had spells of closure due to lockdown restrictions that came into force throughout the year.)
- A wide range of street outreach services in response to the Covid 19 pandemic.
- Management and oversight of a multi-agency facility working with rough sleepers across North Devon.
- Croscombe Barton Therapeutic Community Treatment Centre for men in recovery from addiction.
- Second stage, recovery focused, supported move on accommodation.
- Separate supported accommodation for men affected by homelessness linked to the North Devon Housing Hub.
- Rough sleeper navigator services linked to North Devon Council's enhanced rough sleeper outreach team as part of the Governments Rough Sleeper Strategy.

The above projects and services continued to provide support to those most in need across North Devon during the year and had to operate flexibly depending on lockdown restrictions at the time.

There are many practical outcomes from the services provided which include; improved health and nutrition for Day Centre service users; dedicated, person centred navigator support for those with multiple and complex needs; reduced rough sleeping by helping homeless clients access accommodation, sustained recovery for those with a history of addiction; fewer offenders returning to crime as a result of engaging in treatment; improved feelings of self-worth and self-esteem for those who have been accommodated and improved prospects for those who have regained hope for the future.

All services are 'person centred' and delivered with an integrated approach working in partnership with a range of statutory and voluntary sector organisations.

Achievements and performance

General – Income

The charity has continued to develop additional income streams in order to reduce its previous heavy reliance on funding from grant making trusts. Our Income for this period was generated from:

- Rental income from housing benefit generated through Freedom Housing & Croscombe Barton Therapeutic Community
- Commissioned service income through our partnership work with North Devon Council
- Grant Income from grant making trusts
- Specific COVID response funding
- Support from the wider Freedom organisations
- Community Fundraising
- Donations

Towards the end of the previous year and into the start of the current financial year there was an increased focus on bid writing and specific fundraising applications in connection with the COVID pandemic. These applications related to a mix of protecting the organisation from the financial impact of the pandemic and also for a targeted response to rough sleepers as a result of COVID.

Through the hard work of the management team, and despite the incredibly tough environment created by the COVID pandemic, the charity continues to operate effectively from a financial perspective.

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When analysing the trading performance, there are some factors that have affected this year's financial performance, but they are not considered to be inevitable trends for future years. A couple of significant observations are:

1. Occupancy numbers at Croscombe were lower throughout the pandemic, which had an impact on the level of Housing Benefit received within our Treatment & Recovery sector. Reduced occupancy at Croscombe also naturally translates to reduced occupancy in the move on houses and therefore voids were higher than we would have anticipated.
2. One of the Supported Housing properties had to shut for a period of 10 weeks for essential maintenance and rewiring. This had a twofold impact of increased maintenance expenditure and also no income from Housing Benefit while the property was shut.

IT Infrastructure Developments

Although Lockdown was an extremely busy time, we were able to undertake some organizational developments and improvements. In July 2020 we introduced a new client case management system called 'In Form' which is considered to be the leading case management system within the homelessness sector. The system developed by Homeless Link is cloud based and has been introduced as a single case management system across all areas of the organization. The system also allows the use of the 'Outcome Star' which is a support planning and outcome monitoring tool which is also being used in certain projects.

At a similar time, our in-house computer server has been decommissioned and the organization has moved to office 365 which is a cloud based system. The improvements for the charity have been fantastic and has enabled remote working with full functionality at critical times. The introduction of Microsoft Teams and Sharepoint in particular have been invaluable during this unprecedented period.

Freedom Day Centre Activities

At the start of the year in July 2020 the remaining furloughed staff were brought back off furlough to prepare for opening the Day Centre again. However, at that point, little did we realize that there would be significant restrictions on what we could and couldn't do during the next 12 months. We were also unaware of the 2 further periods of national lockdown that would be imposed and some specific staff were furloughed after July 2020 as a result. In reality, this was a year of dynamically responding to the impact of the pandemic and finding ways to deliver services safely to those most in need.

The Day Centre did open again after July 2020, but services were very different compared to before lockdown. Initially, we were open for essential visits only and most people who presented at the Centre were seen outside to ensure everyone was protected. Those that did need to enter the building for showers and other essential services were allowed, but strict cleaning and safety protocols remained in place.

When it was safe to have people in the building again, we resumed the meal service but this took place with a significantly reduced number of people in the building at the same time. This service was short lived before further restrictions were imposed.

In view of the various restrictions that would continue for the next 12 months we were continually adapting to the changing government guidelines. As a result of these restrictions and 2 further national lockdowns, the Day Centre was closed for a significant amount of time this year.

At one stage, to meet social distancing guidelines, the area normally used as the day centre was converted into an office as this was the only open space capable of accommodating the staff team safely.

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Our response to these difficult conditions was to refocus our priorities and reconfigure the staff teams to what was needed. Instead of delivering services within the building, we took services out and provided a wide range of support through outreach in the community and at various accommodation projects.

The Freedom Centre became the Command Hub for all services to those who were rough sleeping and the hidden homeless and, because the building was closed to clients for long periods, we were able to accommodate additional staff from other professional services. This opportunity created the foundations for a new Enhanced Rough Sleeper Outreach Team made up of staff from North Devon Council, Freedom, Devon Partnership Trust, NHS Trust, North Devon Primary Care Network, Together Drug & Alcohol Services, Police and Probation.

This enhanced team, formed in the early stages of lockdown, is now well established and has led the way on many new projects and services including the Government's 'everyone in campaign' which through hard work and collaboration has been highly successful.

The continued impact of the pandemic has meant that the number of visits to the Day Centre, and also the number of different people attending the Centre, has reduced compared to previous years. However, the effectiveness of the support offered throughout the pandemic has been significantly more focused, and arguably more effective. Through this extended time of national crisis, the support offered has been invaluable.

The impact and success of these activities has reduced the number of people rough sleeping in North Devon to a 10-year low, with more than 75 rough-sleepers supported into housing since the start of the pandemic.

Additional contributions to the Enhanced Rough Sleeper Outreach Team in North Devon

In August 2018 the government launched their new Rough Sleeper Strategy, which set out how it intended to halve rough sleeping by 2022 and end rough sleeping by 2027. The strategy was based around three core pillars: Prevention, Intervention and Recovery. Linked to the strategy there was funding created through the Rough Sleeper Initiative for a variety of new interventions to tackle rough sleeping.

The strategy highlighted that local systems can often be complex, and for some of the people who sleep rough finding a way to access the support they need can be challenging. Therefore, the government wanted to ensure that everyone could access the support that they were entitled to and prevent people from falling between gaps in local services. Evidence from the wider homelessness sector and the health service highlighted the benefit of a navigator approach for people with complex or multiple needs. Since June 2019 Freedom Community Alliance have worked with North Devon Council to provide the Navigator service in North Devon alongside the Enhanced Rough Sleeper Outreach Team. This service, although disrupted during the pandemic, continues to be highly successful and has received continuation funding year on year since it started. We are hopeful that further funding will be awarded in 2022 when the current contracts expire.

In March 2021 (6 months later than intended as a result of COVID) a new weekly GP service went live at the Freedom Centre and has continued to be delivered weekly since that date. We have developed a new GP clinical room and we have 3 GP's on rotation delivering services at the Centre for those who struggle to access mainstream health provision.

These services have been further enhanced by the addition of a community Nurse who works 4 days a week as part of the Enhanced Outreach Team.

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Freedom Housing - Supported Housing for those presenting as homeless with clearly identified support needs.

We started this year with 23 beds of supported accommodation across 6 properties for the above client group and ended the year with 27 beds across 7 properties. Following a successful funding bid to the Government's 'Next Steps Accommodation Programme' we reconfigured 4 beds from our Treatment & Recovery service and moved them to our Rough Sleeper Beds. We also purchased and started developing a new 4 bed property with the help of Green Pastures within this financial year, but the bed spaces did not go live until Sept 2021.

All referrals to the above accommodation are received through the North Devon Housing Hub which has continued to meet fortnightly via Skype throughout the pandemic.

Many of those who are housed in this accommodation present with multiple and complex needs. This can be a mixture of poor mental health, drug/alcohol issues, repeated homelessness, offending behaviour, broken relationships or family breakdown. As a result of these issues, such individuals often have poor engagement with mainstream services and therefore need significant help and support to sustain their living accommodation. This service adopts a person centred approach and works with each resident towards individual goals and objectives. The ultimate goal is that they leave Freedom Housing and move into their own accommodation with the skills and knowledge to maintain an independent lifestyle.

In this reporting period we provided accommodation for 38 different people. Whilst this is lower than the 56 in the previous year it has to be recognised that during lockdown very few movements were able to take place. However, analysis of the 38 people accommodated during this period shows that; 11 people or 29% moved on positively into their own independent accommodation; 2 people or 5% moved to accommodation with higher support; 22 people or 58% were still in accommodation with us at the end of the year; and only 3 people or 8% had a negative outcome and lost their accommodation. Bearing in mind the complex nature of those being housed, we feel this is a tremendous outcome during a very difficult year.

This service area has a strong focus on local need, which is constantly assessed and re-assessed. Properties are secured in two main ways. The first is through our longstanding partnership with Green Pastures, who have purchased properties for us that we then lease on a long-term basis. The second is through Private Sector Leasing from private landlords for typically 3-5 years, although the leases may be renewed before the end of the initial term. Operating in this way enables us to remain flexible and able to respond to local demand. During this reporting period, demand remained high with an average occupancy level in excess of 90%.

Analysis from this reporting period shows a high level of success, with the majority of residents positively moving on to their own independent accommodation following their time in supported accommodation.

Another impact from the pandemic is the reduced availability of accommodation for our client group within the Private Rented Sector. Historically, this has been a move on option for residents, but with reducing supply and increased demand private rented accommodation has become difficult to source. The main move on option from our accommodation is now social housing through Devon Home Choice, but again this has very limited supply. The outcome of this is that residents are typically staying longer before moving on and it is not uncommon for residents to be with us for up to 2 years before moving to their own independent accommodation.

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Croscombe Barton Therapeutic Community Treatment Centre & Recovery focused move on accommodation

The Croscombe Barton 'Therapeutic Community' (TC) treatment programme is an intensive residential programme ideally lasting for 6 – 9 months. The first 6 months is fully residential and this is followed by a further 3 months of non-residential treatment where residents may move into one of the recovery focused move on houses. When treatment has ended, residents start to build their ongoing support network and begin the process of reintegration into society.

During this reporting period the 'TC' residential programme could accommodate up to 13 male residents at a time. In addition, there were 15 second stage 'move on' beds across a further 4 properties. As mentioned previously, 4 beds were transferred to our supported housing scheme during the year. Not all residents choose to progress to one of the move on properties and during the pandemic numbers have reduced slightly.

The 'TC' operates on a peer support model of treatment based on the work of Dr George DeLeon, overseen by a full-time Treatment and Recovery Manager. The aim is to help residents understand the root causes of their addiction, identify the negative behaviours that have contributed to their destructive lifestyle and to equip them to recover from past trauma. It is essential that the TC is a safe, trusting and loving environment conducive to recovery, allowing the necessary healing to begin to take place.

Some aspects of the programme's concepts are Twelve Step related, although this is not a Twelve Step programme. We do however advocate mutual aid fellowships as a continuing care pathway. We introduce the idea of the inner child and the inner healing needed to be able to increase our self-love and acceptance, and we offer opportunities to explore the spiritual aspect of recovery.

During lockdown a significant impact for our residents was the inability to attend their regular mutual aid meetings. The recovery community responded to this quickly and meetings started taking place on line through zoom and this quickly took off. Being in lockdown was difficult itself, so following a successful funding bid we introduced broadband into each of the move on houses and installed a computer so that residents could attend meetings on line. This was a highly successful initiative which continued for the duration of the reporting period.

Following treatment, residents can remain in the move on houses for as long as they need, and at this stage are encouraged to engage in positive meaningful activities that strengthen their ongoing recovery. This may include attending college, job training, exploring employment options, increasing their level of education and other skills, recreation opportunities, hobbies and enjoying other aspects of a life that freedom from addiction can allow. These activities were clearly restricted during lockdown, but have gradually begun to return.

The TC works closely with prisons, probation services and drug services and is an important component of our work that truly transforms lives. The pandemic had a significant impact on the running of the Therapeutic Community. We had to be extremely cautious when bringing in new residents to a self-isolating community from different parts of the country. At times travel restrictions were different across the country, meaning that referrals to the TC were much lower than in previous years. The impact of the pandemic has been significant, but we are hopeful that this service will soon bounce back to normal operating conditions.

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During this reporting period 35 new residents attended Croscombe. Coincidentally, this is the same as the previous year. However 15 of these stayed for under 2 months, 6 for between 2 and 6 months, 14 for 6 months and longer, of whom 8 went into our move on accommodation. In addition to these 8, we continued to support the additional residents already in our move on accommodation from the previous year.

The continued cycle of men completing this recovery journey adds to the thriving recovery community in North Devon, of which the Therapeutic Community continues to play a major part.

Charities and other organisations with which the charity co-operates in its work

FCA delivers integrated services and works in Partnership with many other Statutory and Voluntary sector organisations across North Devon. We have a number of organisations with staff based at the Freedom Centre which include, 5 staff from North Devon Council, Mental Health Nurse through Devon Partnership Trust, Physical Health Nurse through the NHS, specialist substance misuse worker through Together Drug & Alcohol Services and GP's through the local Primary Care Network. In addition, we partner with Alabare North Devon in 2 of the supported housing properties in Barnstaple. This is an arrangement where FCA provides the housing management and Alabare provides the support. This integration with our partners provides an enhanced service to clients and we will look to continue building on this over the next 12 months.

FCA continues to attend the fortnightly Northern Devon Housing Hub, which is a collection of statutory and voluntary sector partners including North Devon Council, Torridge District Council, Police, Probation, Sanctuary Housing, Alabare, Encompass South West, Mental Health, Together Drug & Alcohol Services and others that come and go. Anyone rough sleeping is discussed at these meetings and referrals are made into a range of supported housing projects which include those operated by Freedom Housing.

Within the Day Centre there are close working relationships with the enhanced rough sleeper outreach team made up of professionals from a number of agencies. Without question this has improved the overall services on offer and truly delivers an integrated approach.

Public benefit

All of the activities of the charity are focused on delivering benefits to the community of Northern Devon. The generic services of Freedom Community Alliance (FCA) are open to all, irrespective of their race, age, religion, sexuality, gender, addictions, criminal record, ability or disability. Services are geared to meeting the needs of the socially excluded, homeless, drug & alcohol users, mental health sufferers, economically disadvantaged and others with life-controlling problems.

The reach of the services we provide goes beyond the direct benefit to service users and extends to reducing the distress to their families and friends alike. In addition, there are significant indirect benefits to the local community. The Police, Social Services, Local Authority, health services and many others acknowledge the importance of the work of FCA in reducing hardship, reducing crime and reducing harm. We are recognised as positively contributing to the local agenda of building a safer and stronger community.

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Contribution of Volunteers

Historically, volunteers have formed an essential part of our team and have made a significant positive contribution to the work of FCA. However, during this reporting period the contribution of volunteers has been minimal and this is solely down to the pandemic and the restricted nature of the services on offer. Many of our volunteers are of retirement age and therefore it has continued to be important to protect them during the extended periods of lockdown. At the date of this report we are still operating with minimal volunteers, but hope this will change in the year ahead.

Risk assessments

All policies and procedures are reviewed and updated on a regular basis. Risk assessments are maintained and DBS checks carried out on all staff, Trustees and appropriate volunteers. Appropriate and adequate insurance cover is also maintained. The ongoing impact of the pandemic created the need for new risk assessments across all areas of the charity and these were reviewed and updated on a regular basis. As guidelines changed, we have undertaken new risk assessments and these are underpinning the work that we do.

Financial Review and Results

During the year the Company's total income was £822,454 (2020 £841,290) of which restricted funds comprised £ 73,677 (2020 £51,954). Total expenditure was £830,755 (2020 £744,099). Excluding the designated funds, the unrestricted fund showed a surplus of £70,122 (2020 £68,448) at the year end. Included in designated funds is the fixed assets fund of £142,707, which comprises the net book value of fixed assets, as these assets are held to support the future work of the charity and are not readily realizable.

Reserves Policy

The Trustees' target is to ensure that unrestricted funds which are not designated, and are freely available, at least cover the working capital requirements of 4 weeks' housing benefit (which is received in arrears and approximates £40,000) plus two month's non-housing related costs of approximately £30,000. The trustees are encouraged that the Charity has reserves of about this amount and regard this level as the minimum prudent balance.

Going concern statement

While the Covid19 pandemic has had an impact on the day centre activities, the Charity has continued to provide its housing and related support services, as well as supporting its partner organisations in achieving their objectives. The ongoing housing benefit and contractual funding, together with a healthy level of voluntary donation and grant income, gives the Trustees reasonable grounds to believe that the charity will continue to operate as a going concern.

FREEDOM COMMUNITY ALLIANCE LIMITED

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Responsibilities of the Directors

The directors are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. The directors 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.

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

By order of the Board



M Parsons

16 March 2022

FREEDOM COMMUNITY ALLIANCE LIMITED

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 30 JUNE 2021

Independent examiner's report to the trustees of Freedom Community Alliance Limited

I report on the accounts of the company for the year ended 30 June 2021, which are set out on pages 12 to 21.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the Charities Act 2011 (the 2011 Act) and to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 accounts to be reached.



LCA Chartered Accountants.

Date 18th March 2022

13 Silver Street
Barnstaple
Devon
EX32 8HR

FREEDOM COMMUNITY ALLIANCE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 JUNE 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME					
Grants and Donations	1	84,998	73,677	158,675	155,687
Charitable Activities	2	636,725	-	636,725	644,676
Investment Income		8	-	8	43
Other Income		27,046	-	27,046	40,884
TOTAL INCOME	9	748,777	73,677	822,454	841,290
EXPENDITURE					
Charitable activities	3	750,505	80,250	830,755	744,099
TOTAL EXPENDITURE	4	750,505	80,250	830,755	744,099
NET INCOME(EXPENDITURE)		(1,728)	(6,573)	(8,301)	97,191
Transfer between funds of the Charity		-	-	-	-
Balances brought forward		262,057	69,354	331,411	234,220
Balances carried forward	9	260,329	62,781	323,110	331,411

An analysis of prior year amounts between unrestricted and restricted funds is shown in note 13.

The notes on pages 15 to 21 form part of these financial statements.

FREEDOM COMMUNITY ALLIANCE LIMITED

BALANCE SHEET

YEAR ENDED 30 JUNE 2021

FIXED ASSETS		2021	2020
		£	£
Tangible assets	5	142,707	146,109
CURRENT ASSETS			
Debtors	6	37,545	34,871
Cash at bank and in hand		193,770	177,277
		<u>231,315</u>	<u>212,148</u>
CREDITORS: Amounts falling due within one year	7	(50,912)	(26,846)
NET CURRENT ASSETS		180,403	185,302
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>323,110</u>	<u>331,411</u>
CREDITORS: Amounts falling due after more than one year		-	-
NET ASSETS		<u>323,110</u>	<u>331,411</u>
FUNDS			
Unrestricted:			
Designated funds	8	190,207	193,609
Other charitable funds		70,122	68,448
Restricted	9	62,781	69,354
TOTAL FUNDS		<u>323,110</u>	<u>331,411</u>

For the year ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 SORP.

These financial statements were approved by the directors on 16 March 2022 and signed on their behalf by:



M Parsons
Director

FREEDOM COMMUNITY ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

	2021	2020
	£	£
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	47,305	147,287
Cash flows from investing activities:		
Interest income	8	43
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	(30,820)	(17,737)
Net cash utilised by investing activities	(30,812)	(17,694)
Change in cash and cash equivalents in the reporting period	16,493	129,593
Cash and cash equivalents at the beginning of the reporting period	177,277	47,684
Cash and cash equivalents at the end of the reporting period	193,770	177,277

All cash and cash equivalents relate to cash at bank or in hand.

Reconciliation of net income to net cash flows from operating activities	2021	2020
Net income/(expenditure) for the reporting period	(8,301)	97,191
Adjustments for:		
Depreciation charges	34,222	39,404
Loss on disposal of fixed assets	-	1,537
Interest from bank deposits	(8)	(43)
Decrease / (Increase) in debtors	(2,674)	10,325
(Decrease) / Increase in creditors	24,066	(1,127)
Net cash provided by operating activities	47,305	147,287

FREEDOM COMMUNITY ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

1. BASIS OF PREPARATION

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (the FRS102 SORP), the Charities Act 2011, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

(b) Going concern

By expanding activities that generate income that is not grant-related, such as supported housing, the trustees consider that the immediate future of the trust has been secured and the assessment of the trustees is that the charity is a going concern.

(c) Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and that have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been put aside at the discretion of the trustees for particular purposes.

Restricted funds are funds subject to special conditions imposed by the donor or by the purpose of the appeal. The purpose and use of the restricted funds are set out in the notes to the financial statements.

(d) Income

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies apply to categories of income:

Grants and donations

Voluntary income is recognised in the statement of financial activities and allocated to the respective fund when receivable.

Other income

Other incoming resources are recognised in the statement of financial activities and are allocated to the respective fund when they are receivable.

FREEDOM COMMUNITY ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

(e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Resources expended on charitable activities comprise all the resources applied by the charity in undertaking its work to meet its charitable objectives. The cost of raising the funds to finance these activities and governance costs, other than those specifically identified within these accounts, are not considered to be material.

(f) VAT

The charity applied for Value Added Tax (VAT) registration during the financial year. In these financial statements expenditure is shown exclusive of VAT where VAT has to be charged on outputs or can be claimed on inputs.

(g) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £100 are capitalised at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives. The depreciation methods and rates used are disclosed in note 5.

(g) Donated goods and services

Material donated goods and services are valued at the estimated cost to the company of purchasing the relevant items where a reasonable estimate of market cost can be made. No financial value has been placed on other donated goods, either for resale or for use by beneficiaries, or on services provided by volunteers, as the cost of doing so would far outweigh the benefit of this information to the user of the accounts and the charity. The vast majority of donated items are of very small value and the large amount of donated food and clothing items would make estimating values a very lengthy process.

(h) Company status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

FREEDOM COMMUNITY ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

2. CHARITABLE ACTIVITIES INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Housing provision and related support activities	636,725	-	636,725	644,596
Other service income	-	-	-	80
	<u>636,725</u>	<u>-</u>	<u>636,725</u>	<u>644,676</u>

3. EXPENDITURE

Total staff costs were as follows:

	2021 £	2020 £
Wages and salaries	346,915	284,352
Employer's National Insurance	18,475	12,773
Employer's pension contributions	4,464	3,399
	<u>369,854</u>	<u>300,524</u>

No employee received employee benefits for the reporting period of more than £60,000.

Particulars of employees:

The average number of staff employed by the charity during the year amounted to:

	2021 No.	2020 No.
Charitable activities staff	25	22
Trading activities staff	<u>-</u>	<u>-</u>
	<u>25</u>	<u>22</u>

None of the trustees received remuneration or expenses for their role as trustees.

The key management personnel are defined as the CEO and the Operations Manager. Their total remuneration including employer's NI and pension contributions for the year was £48,967 (2020 £43,171)

FREEDOM COMMUNITY ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

4. NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2021	2020
	£	£
Rent of buildings	221,060	198,364
Grants made to other charities	660	780
Depreciation of tangible fixed assets	34,222	39,404
(Gain)/Loss on disposal of fixed assets	-	1,537
Examination fees	<u>441</u>	<u>432</u>

5. TANGIBLE FIXED ASSETS FOR USE BY THE CHARITY

	Leasehold property £	Vehicles £	Plant and Equipment £	Total £
COST				
At 30 JUNE 2020	241,627	12,150	240,780	494,557
Additions for the year	1,403	8,184	21,233	30,820
Disposal	-	-	-	-
At 30 JUNE 2021	<u>243,030</u>	<u>20,334</u>	<u>262,013</u>	<u>525,377</u>
DEPRECIATION				
Basis	Straight line	Reducing Bal	Straight Line	
Rate	5%	25%	10 – 33%	
At 30 JUNE 2020	130,152	5,496	212,800	348,448
Charge for the year	12,082	3,187	18,953	34,222
Disposal	-	-	-	-
At 30 JUNE 2021	<u>142,234</u>	<u>8,683</u>	<u>231,753</u>	<u>382,670</u>
NET BOOK VALUE				
At 30 JUNE 2021	<u>100,796</u>	<u>11,651</u>	<u>30,260</u>	<u>142,707</u>
At 30 JUNE 2020	<u>111,475</u>	<u>6,654</u>	<u>27,980</u>	<u>146,109</u>

6. DEBTORS

	2021	2020
	£	£
Trade debtors	961	546
Prepayments	7,839	10,751
Accrued income	21,261	22,614
Other debtors	<u>7,484</u>	<u>960</u>
	<u>37,545</u>	<u>34,871</u>

FREEDOM COMMUNITY ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

7. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Deferred income	27,666	6,690
Accruals and other creditors	23,246	20,156
	<u>50,912</u>	<u>26,846</u>

Deferred income relates to service income received in advance for services to be delivered after the year end.

8. DESIGNATED FUNDS

	Movement in resources:			
	Balance at 30 June 2020	New designations	Utilised/ Released	Balance at 30 June 2021
	£	£	£	£
New and Expanded Initiatives	47,500	-	-	47,500
Fixed Assets	146,109	30,820	(34,222)	142,707
	<u>193,609</u>	<u>30,820</u>	<u>(34,222)</u>	<u>190,207</u>

The fixed assets fund represents the net book value of fixed assets, to indicate that these funds are not available for other purposes.

9. RESTRICTED FUNDS

	Movement in resources:			
	Balance at 30 June 20	Incoming	Outgoing	Balance at 30 June 21
	£	£	£	£
Lloyds Foundation	8,333	7,200	15,533	-
Housing & Homeless	48,521	-	-	48,521
Covid Response Fund	12,500	40,000	52,500	-
Other	-	<u>26,477</u>	<u>12,217</u>	<u>14,260</u>
Total	<u>69,354</u>	<u>73,677</u>	<u>80,250</u>	<u>62,781</u>

FREEDOM COMMUNITY ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

10. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

	Tangible fixed assets £	Net current Assets £	Total £
Restricted funds	-	62,781	62,781
Unrestricted funds	142,707	117,622	260,329
	<u>142,707</u>	<u>180,403</u>	<u>323,110</u>

11. RELATED PARTIES

The Charity occupies the same building as Freedom Apostolic Ministries Limited (FAM) and Freedom Trust is the formal tenant of the building. Two of the trustees of the Charity who served during the year were also trustees of Freedom Trust. The Charity paid rent and landlord's recharges of £44,720 (2020 £30,556) to Freedom Trust and received £804 (2020 £3,216) from Freedom Trust for providing services to the Trust. Freedom Apostolic Ministries Limited made unrestricted donations of £31,000 (2020 £30,000) to the Charity during the year and paid £7,794 (2020 £6,576) to the Charity for services provided.

Eagle Community merged with the Charity in the prior year and restricted donations of £13,660 (2020 fixed assets of £8,710) were transferred from Eagle Community to the Charity in June 2021 when work was completed on the merger. Four of the five trustees from Eagle Community become trustees of Freedom Community Alliance.

Two trustees who served during the year and Mrs Parsons, a spouse of one of the trustees, are employees of the Charity. Mrs Parsons and Mr Murch were employed by the charity at total gross salary costs of £11,588 (2020 £10,115) and £11,242 (2020 £7,590) respectively and Mr Bartlett at a total gross salary cost for the year of £14,116 (2020 £8,940). Both trustee employees are paid for their employee roles and not for their trustee activities. The level of payments made to these individuals were determined in accordance with pay scales operated by the Charity and approved by the independent trustees. The trustees are satisfied that these individuals are the most appropriate individuals for their respective roles and their remuneration is permitted by the Charity's constitution.

Indemnity insurance was provided for the trustees as part of a policy covering other insurable risks. No separate cost for indemnity insurance was provided by the insurer.

12. COMMITMENTS UNDER OPERATING LEASES

The annual lease payments under non-cancellable land and building operating leases were as follows;

	2021	2020
	£	£
Within 1 year	49,500	14,725
Over 1 year but less than 5 years	98,052	134,442
Over 5 years	32,880	-
	<u>180,432</u>	<u>149,167</u>

FREEDOM COMMUNITY ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2021

13. ANALYSIS OF PRIOR YEAR AMOUNTS BETWEEN FUNDS

		Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
INCOME				
Grants and donations	1	103,733	51,954	155,687
Investment income		43	-	43
Income from other trading activities Recycling activities and Ebay trading		-	-	-
Income from charitable activities	2	644,676	-	644,676
Other income		40,884	-	40,884
TOTAL INCOME	9	<u>789,336</u>	<u>51,954</u>	<u>841,290</u>
EXPENDITURE				
Charitable activities	3	701,636	42,463	744,099
Costs of other trading activities; Recycling activities and Ebay trading	4	-	-	-
TOTAL EXPENDITURE		<u>701,636</u>	<u>42,463</u>	<u>744,099</u>
NET INCOME (EXPENDITURE) BEFORE TRANSFER		87,700	9,491	97,191
Transfer between funds of the Charity		-	-	-
Total Funds brought forward		174,357	59,863	234,220
Total Funds carried forward	9	<u>262,057</u>	<u>69,354</u>	<u>331,411</u>

14. ANALYSIS OF PRIOR YEAR NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Non Current Liabilities	Other net assets £	Total £
Restricted funds	-	-	69,354	69,354
Unrestricted funds	146,109	-	115,948	262,057
	<u>146,109</u>	<u>-</u>	<u>185,302</u>	<u>331,411</u>

